

Yolo Subbasin Groundwater Agency

34274 State Highway 16, Woodland, CA 95695

(530) 662-3211

YSGA Executive Committee October 29, 2020, 12:30 p.m. – 1:00 p.m.

NOTE: This meeting is being agendized to allow Board Members, staff, and the public to participate in the meeting via teleconference, pursuant to the Governor's Executive Order N-29-20 ([March 17, 2020](#)).

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AGENDA

- Call to Order**
- Approve Agenda and Adding Items to the Posted Agenda-** In order to add an item to the agenda, it must fit into one of the following categories: a) A majority determination that an emergency (as defined by the Brown Act) exists; or b) A 4/5ths determination that the need to take action that arose subsequent to the agenda being posted.
- Public Comment -** The public may address the Committee relating to matters within the YSGA's jurisdiction.
- Administrative Items** (Gentile)
 - a) Approve September 14, 2020 meeting minutes, pages 3 - 4
 - b) Review financials: FY2020-2021: July 1 - October 23, 2020, pages 5 - 9
 - c) Pending Yolo County Treasury funds withdrawal to First Northern Bank (last withdrawal/transfer 3/20/20)
 - d) Payments to approve*
- Discuss the Funding Mechanism Ad-hoc Committee** (Sicke)
- YSGA Board Meeting: November 16, 2020; 3:15 to 5 p.m.** - Discuss agenda items
 - Executive Officer Report
 - Consent Items: Board and Committee Minutes & Financial Reports
 - Legislative & Regulatory Update: NCWA
 - Presentation: ?
 - GSP Development Update
- Other Updates & Future Executive Committee Agenda Items**

8. Next Executive Committee Meeting Date: November/December ____, 2020; via teleconference, YCFC&WCD Board Room

9. Adjourn

I declare under penalty of perjury that the foregoing agenda for this meeting of the Executive Committee for the Yolo Subbasin Groundwater Agency was posted by October 23, 2020 in the office located at 34274 State Highway 16, Woodland, CA and was available to the public during normal business hours.



Donna L. Gentile
Board Secretary & Administrative Coordinator

* PAYMENTS:	Downey Brand: Invoice #553679 - \$2,062.50
	ACWA JPIA FY20-21 General Liability insurance: \$1,969.00
Payments pending a funds transfer from YC Treasury:	
	WRA Invoice #2020-13: FY20-21 Westside IRWMP contribution - \$21,500.00
	YCFC&WCD Invoice #2020.1001 Project Mgt. July – Sept 2020: \$44,621.13

MINUTES of Executive Committee (EC) Meeting
Yolo Subbasin Groundwater Agency (YSGA)
September 14, 2020, 12:30 -1:30 pm
Teleconferenced GoToMeeting

Present: Roger Cornwell, Jesse Loren, Kristin Sicke, Lynnel Pollock, , Tim O'Halloran, Donna Gentile, Elisa Sabatini

Absent: Kurt Balasek

1. **Call to Order:** Meeting was called to order by Roger Cornwell, Chair at 12:30 pm.
2. **Approve Agenda and Adding Items to the Posted Agenda:** Jesse Loren motioned to approve the agenda. Lynnel Pollock seconded the motion that was unanimously approved.
3. **Public Comment:** No comments.
4. **Fiscal Year 2019-2020 Financial Audit Report** (Brian Nash, Richardson & Company)
Brian presented and discussed the financial statements of the draft audit report in detail with the EC. He reviewed the notes to the financial statements on agenda pages 13 to 19. He reviewed the findings of the audit management letter. They did not identify any deficiencies in internal control that they considered to be material weakness. They made the following recommendations: that the Board approve several policies as listed and that the Administrative Coordinator document accounting procedures performed in case of employee turnover. The management letter acknowledged that a set of the recommended Board Policies have been drafted and will be adopted at the September 21, 2020 Board meeting. The Administrative Coordinator is in the process of creating an accounting procedure manual. This manual will be reviewed by the EC and approved when completed. Brian offered to answer any questions. Brian acknowledged that overall the books were very clean. He complimented Donna on being very conscientious and responsive throughout the audit. Donna found Richardson's staff very easy to work with as well. The entire audit was conducted remotely this year.

Donna mentioned it might be preferable to conduct the audit in late September to allow Yolo County time to officially close the June 30th books. The County officially closed the year ending June 30, 2020 on September 18th this year. This made it challenging to receive final treasury reports to finalize our audit in a timely manner.

5. **Administrative Items** (Gentile): Jesse motioned to approve item 4a. Lynnel seconded the motion that was unanimously approved.
 - a) August 10, 2020 meeting minutes were approved.
 - b) Reviewed financials: FY2020-21: July-August 2020: The EC reviewed the financials through August 31st. Donna explained why part of the annual fee for our ACWA JPIA insurance is split accordingly between two fiscal year budgets because the coverage period is from October 1st to October 1st.
 - c) No payments to approve.
6. **YSGA Board Meeting: September 21, 2020, 3:15 to 5:00 pm**
Kristin reported on the third Technical Advisory Committee (TAC) meeting recently held. The Working Group received a TAC update at their September 10th meeting. The YSGA Board will also receive a summary of the progress accomplished in developing the technical components of the GSP. She plans to start scheduling the six Management Area workshops with participating stakeholders soon. The YCFC&WCD has gone through the first round of interviews for one or possibly two

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positions to assist with the groundwater monitoring program activities. This person would also coordinate with Donna to be trained for YSGA related administrative tasks that she is currently doing. These are the proposed agenda items for September 21st Board meeting:

- Executive Officer Report
- Consent Items: Minutes, Financial reports, Adopt 2021 Board meeting dates, Biennial Review of COIC, FY2019-2020 audit final report
- Establish Ad-hoc Committee for Reconsideration of Voting Structure and Expense Allocation
- Legislative and Regulatory Update, NCWA
- GSP Development Update

7. Other Updates & Future Executive Committee Agenda Items: Jesse informed that she was invited to the American Leadership Forum. She is very excited to participate over the next two year. Elisa knows several people who have completed the program and found it to be a very worthwhile experience.

8. Next YSGA (& WRA) Executive Committee Meeting Date: October 29, 2020. 12:30 p.m. GoToMeeting.

Donna requested to meet with a subset of WRA EC members to discuss her employment status. Roger and Elisa agreed to meet with Donna on October 13th at 1 pm.

9. Adjourned at 1:15 pm.

Respectfully submitted,

Donna Gentile
Board Secretary & Administrative Coordinator

Yolo Subbasin Groundwater Agency
Balance Sheet
 As of October 23, 2020

	<u>Oct 23, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · 1st Northern-Checking	16,595.85
1010 · 1st Northern-Savings	19,158.62
1020 · Yolo County Treasury	<u>1,011,060.07</u>
Total Checking/Savings	1,046,814.54
Accounts Receivable	
1100 · Accounts Receivable	<u>47,804.25</u>
Total Accounts Receivable	47,804.25
Other Current Assets	
1150 · Prepaid Insurance	492.25
1200 · Undeposited Funds	<u>80,700.00</u>
Total Other Current Assets	<u>81,192.25</u>
Total Current Assets	<u>1,175,811.04</u>
TOTAL ASSETS	<u><u>1,175,811.04</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	<u>70,152.63</u>
Total Accounts Payable	<u>70,152.63</u>
Total Current Liabilities	<u>70,152.63</u>
Total Liabilities	70,152.63
Equity	
3000 · Unassigned Fund Balance	-24,000.00
3300 · Assigned Fund Balance	24,000.00
3200 · Retained Earnings	743,404.42
Net Income	<u>362,253.99</u>
Total Equity	<u>1,105,658.41</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,175,811.04</u></u>

Yolo Subbasin Groundwater Agency
Budget vs Actual
 July 1 through October 23, 2020

	<u>Jul 1 - Oct 23, 20</u>	<u>Budget</u>	<u>% of Budget</u>
Income			
4000 · Member Contributions-Municipal	160,000.00	160,000.00	100.0%
4100 · Member Contributions-Rural	237,841.50	257,842.00	92.24%
4200 · Member Contributions-Affiliates	65,000.00	65,000.00	100.0%
4400 · Interest Income	1.10	5,000.00	0.02%
Total Income	<u>462,842.60</u>	<u>487,842.00</u>	<u>94.88%</u>
Expense			
5100 · Bank & Other Fees	0.00	500.00	0.0%
5300 · Insurance-General & Auto	1,837.73	2,000.00	91.89%
5500 · Membership Dues	0.00	3,000.00	0.0%
7000 · Admin. Services/Expenses (WRA)			
7010 · Westside IRWMP Cost Share (WRA)	21,500.00	21,500.00	100.0%
7000 · Admin. Services/Expenses (WRA) - Other	23,517.25	100,000.00	23.52%
Total 7000 · Admin. Services/Expenses (WRA)	<u>45,017.25</u>	<u>121,500.00</u>	<u>37.05%</u>
7100 · Project Mgmt-SGMA Implementatio	44,621.13	110,000.00	40.57%
7200 · Consultant Services	0.00	20,000.00	0.0%
7300 · Legal Services	2,062.50	20,000.00	10.31%
7350 · Audit Services - Financial	7,050.00	7,050.00	100.0%
7500 · GW Monitoring-Real-time Sensors	0.00	80,000.00	0.0%
7600 · YC Groundwater Monitor Program	0.00	42,064.00	0.0%
Total Expense	<u>100,588.61</u>	<u>406,114.00</u>	<u>24.77%</u>
Net Income	<u><u>362,253.99</u></u>	<u><u>81,728.00</u></u>	

Yolo Subbasin Groundwater Agency
Profit & Loss

July 1 through October 23, 2020

	<u>Jul 20</u>	<u>Aug 20</u>	<u>Sep 20</u>	<u>Oct 1 - 23, 20</u>	<u>TOTAL</u>
Income					
4000 · Member Contributions-Municipal	160,000.00	0.00	0.00	0.00	160,000.00
4100 · Member Contributions-Rural	237,841.50	0.00	0.00	0.00	237,841.50
4200 · Member Contributions-Affiliates	65,000.00	0.00	0.00	0.00	65,000.00
4400 · Interest Income	0.00	0.00	1.10	0.00	1.10
Total Income	<u>462,841.50</u>	<u>0.00</u>	<u>1.10</u>	<u>0.00</u>	<u>462,842.60</u>
Expense					
5300 · Insurance-General & Auto	360.98	0.00	0.00	1,476.75	1,837.73
7000 · Admin. Services/Expenses (WRA)					
7010 · Westside IRWMP Cost Share (WRA)	0.00	0.00	0.00	21,500.00	21,500.00
7000 · Admin. Services/Expenses (WRA) - Other	0.00	0.00	23,517.25	0.00	23,517.25
Total 7000 · Admin. Services/Expenses (WRA)	<u>0.00</u>	<u>0.00</u>	<u>23,517.25</u>	<u>21,500.00</u>	<u>45,017.25</u>
7100 · Project Mgmt-SGMA Implementatio	0.00	0.00	0.00	44,621.13	44,621.13
7300 · Legal Services	0.00	0.00	0.00	2,062.50	2,062.50
7350 · Audit Services - Financial	0.00	0.00	7,050.00	0.00	7,050.00
Total Expense	<u>360.98</u>	<u>0.00</u>	<u>30,567.25</u>	<u>69,660.38</u>	<u>100,588.61</u>
Net Income	<u><u>462,480.52</u></u>	<u><u>0.00</u></u>	<u><u>-30,566.15</u></u>	<u><u>-69,660.38</u></u>	<u><u>362,253.99</u></u>

**Yolo Subbasin Groundwater Agency
Transaction List by Date
July 1 through October 23, 2020**

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
General Journal	07/01/2020	9		Re-assign insurance paid in FY19-20 for FY20-21	1150 · Prepaid Insurance		5300 · Insurance-General & Auto	-360.98
Invoice	07/23/2020	2020-01	City of Davis		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	40,000.00
Invoice	07/23/2020	2020-02	City of West Sacramento		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	40,000.00
Invoice	07/23/2020	2020-03	City of Winters		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	20,000.00
Invoice	07/23/2020	2020-04	City of Woodland		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	40,000.00
Invoice	07/23/2020	2020-05	Esparto Community Service District		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	5,000.00
Invoice	07/23/2020	2020-06	Madison Community Service District		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	5,000.00
Invoice	07/23/2020	2020-07	Yocha Dehe Wintun Nation		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	10,000.00
Invoice	07/23/2020	2020-08	California American Water Company		1100 · Accounts Receivable		4200 · Member Contributions-Affiliates	5,000.00
Invoice	07/23/2020	2020-09	Colusa Drain Mutual Water Comany		1100 · Accounts Receivable		4200 · Member Contributions-Affiliates	10,000.00
Invoice	07/23/2020	2020-10	University of California Davis		1100 · Accounts Receivable		4200 · Member Contributions-Affiliates	40,000.00
Invoice	07/23/2020	2020-11	Yolo County Farm Bureau		1100 · Accounts Receivable		4200 · Member Contributions-Affiliates	10,000.00
Invoice	07/23/2020	2020-12	Dunnigan Water District		1100 · Accounts Receivable		4100 · Member Contributions-Rural	5,350.00
Invoice	07/23/2020	2020-13	Reclamation District 108		1100 · Accounts Receivable		4100 · Member Contributions-Rural	21,600.00
Invoice	07/23/2020	2020-14	Reclamation District 150		1100 · Accounts Receivable		4100 · Member Contributions-Rural	2,146.50
Invoice	07/23/2020	2020-15	Reclamation District 307		1100 · Accounts Receivable		4100 · Member Contributions-Rural	2,970.50
Invoice	07/23/2020	2020-16	Reclamation District 537		1100 · Accounts Receivable		4100 · Member Contributions-Rural	3,038.50
Invoice	07/23/2020	2020-17	Reclamation District 730		1100 · Accounts Receivable		4100 · Member Contributions-Rural	2,249.00
Invoice	07/23/2020	2020-18	Reclamation District 765		1100 · Accounts Receivable		4100 · Member Contributions-Rural	700.00
Invoice	07/23/2020	2020-19	Reclamation District 787		1100 · Accounts Receivable		4100 · Member Contributions-Rural	14,700.00
Invoice	07/23/2020	2020-20	Reclamation District 999		1100 · Accounts Receivable		4100 · Member Contributions-Rural	12,625.00
Invoice	07/23/2020	2020-21	Reclamation District 1600		1100 · Accounts Receivable		4100 · Member Contributions-Rural	3,462.00
Invoice	07/23/2020	2020-22	Reclamation District 2035		1100 · Accounts Receivable		4100 · Member Contributions-Rural	19,000.00
Invoice	07/23/2020	2020-23	County of Yolo		1100 · Accounts Receivable		4100 · Member Contributions-Rural	40,000.00
Invoice	07/23/2020	2020-24	YCFC&WCD		1100 · Accounts Receivable		4100 · Member Contributions-Rural	110,000.00
Payment	08/06/2020	99313	Dunnigan Water District		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,350.00
Payment	08/06/2020	19424	Esparto Community Service District		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,000.00
Payment	08/06/2020	49347	Reclamation District 787		1200 · Undeposited Funds	√	1100 · Accounts Receivable	14,700.00
Transfer	08/07/2020			Funds Transfer	1010 · 1st Northern-Savings	√	1000 · 1st Northern-Checking	-24,000.00
Payment	08/07/2020	7329	Yolo County Farm Bureau		1200 · Undeposited Funds	√	1100 · Accounts Receivable	10,000.00
Bill Pmt -Check	08/10/2020	148	Downey Brand		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-630.00
Bill Pmt -Check	08/10/2020	149	Yolo County Flood Control & WCD		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-12,951.10
Bill Pmt -Check	08/10/2020	150	Water Resources Association of Yolo Cty		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-10,700.80
Payment	08/10/2020	58738	YCFC&WCD		1200 · Undeposited Funds	√	1100 · Accounts Receivable	110,000.00
Payment	08/10/2020	136629	Yocha Dehe Wintun Nation		1200 · Undeposited Funds	√	1100 · Accounts Receivable	10,000.00
Payment	08/14/2020	20063	Reclamation District 999		1200 · Undeposited Funds	√	1100 · Accounts Receivable	12,625.00
Payment	08/17/2020	442216	City of Davis		1200 · Undeposited Funds	√	1100 · Accounts Receivable	40,000.00
Payment	08/19/2020	ACH#8300 - YCT	Madison Community Service District		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,000.00
Payment	08/19/2020	ACH#8301 - YCT	County of Yolo		1200 · Undeposited Funds	√	1100 · Accounts Receivable	40,000.00
Deposit	08/20/2020			ACH Deposit	1000 · 1st Northern-Checking	√	-SPLIT-	45,000.00
Payment	08/20/2020	3953	Colusa Drain Mutual Water Comany		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,000.00
Payment	08/21/2020	JE#179 - YCT	Reclamation District 730		1200 · Undeposited Funds	√	1100 · Accounts Receivable	2,249.00
Payment	08/21/2020	JE#180 - YCT	Reclamation District 150		1200 · Undeposited Funds	√	1100 · Accounts Receivable	1,073.25
Payment	08/21/2020	JE#181 - YCT	Reclamation District 1600		1200 · Undeposited Funds	√	1100 · Accounts Receivable	1,731.00
Deposit	08/21/2020			Deposit	1020 · Yolo County Treasury	√	1200 · Undeposited Funds	2,249.00
Deposit	08/21/2020			Deposit	1020 · Yolo County Treasury	√	1200 · Undeposited Funds	1,073.25
Deposit	08/21/2020			Deposit	1020 · Yolo County Treasury	√	1200 · Undeposited Funds	1,731.00
Payment	08/24/2020	3269	Reclamation District 537		1200 · Undeposited Funds	√	1100 · Accounts Receivable	3,038.50

Yolo Subbasin Groundwater Agency
Transaction List by Date
July 1 through October 23, 2020

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Deposit	08/26/2020			Deposit	1020 · Yolo County Treasury	√	-SPLIT-	167,675.00
Transfer	08/27/2020			Funds Transfer	1000 · 1st Northern-Checking	√	1010 · 1st Northern-Savings	-40,000.00
Payment	08/28/2020	JE# 230	Reclamation District 307		1200 · Undeposited Funds	√	1100 · Accounts Receivable	2,970.50
Deposit	08/28/2020			Deposit	1020 · Yolo County Treasury	√	1200 · Undeposited Funds	2,970.50
Payment	08/28/2020	29884	Reclamation District 108		1200 · Undeposited Funds	√	1100 · Accounts Receivable	21,600.00
Payment	08/31/2020	55075	City of Winters		1200 · Undeposited Funds	√	1100 · Accounts Receivable	20,000.00
Deposit	09/06/2020			Deposit	1020 · Yolo County Treasury	√	1200 · Undeposited Funds	19,000.00
Payment	09/09/2020	JE #261	Reclamation District 2035		1200 · Undeposited Funds	√	1100 · Accounts Receivable	19,000.00
Payment	09/14/2020	1500052344	California American Water Company		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,000.00
Bill	09/18/2020	111144	Richardson & Company LLP		2000 · Accounts Payable		7350 · Audit Services - Financial	-7,050.00
Deposit	09/25/2020			Deposit	1020 · Yolo County Treasury		-SPLIT-	94,638.50
Bill	09/30/2020	2020-12	Water Resources Association of Yolo Cty		2000 · Accounts Payable		7000 · Admin. Services/Expenses (WRA)	-23,517.25
Transfer	09/30/2020			Funds Transfer	1010 · 1st Northern-Savings	√	1000 · 1st Northern-Checking	-40,000.00
Deposit	09/30/2020			Interest	1010 · 1st Northern-Savings	√	4400 · Interest Income	1.10
Bill Pmt -Check	10/01/2020	151	Richardson & Company LLP		1000 · 1st Northern-Checking		2000 · Accounts Payable	-7,050.00
Bill Pmt -Check	10/01/2020	152	Water Resources Association of Yolo Cty		1000 · 1st Northern-Checking		2000 · Accounts Payable	-23,517.25
Bill	10/01/2020	2020-1001	Yolo County Flood Control & WCD		2000 · Accounts Payable		7100 · Project Mgmt-SGMA Implementatio	-44,621.13
Bill	10/02/2020				2000 · Accounts Payable		-SPLIT-	-1,969.00
Payment	10/05/2020	300804	City of Woodland		1200 · Undeposited Funds		1100 · Accounts Receivable	40,000.00
Payment	10/14/2020	1002	Reclamation District 765		1200 · Undeposited Funds		1100 · Accounts Receivable	700.00
Bill	10/16/2020	553679	Downey Brand		2000 · Accounts Payable		7300 · Legal Services	-2,062.50
Bill	10/19/2020	2020-13	Water Resources Association of Yolo Cty		2000 · Accounts Payable		7010 · Westside IRWMP Cost Share (WRA)	-21,500.00
Payment	10/19/2020	294094	City of West Sacramento		1200 · Undeposited Funds		1100 · Accounts Receivable	40,000.00