

# Yolo Subbasin Groundwater Agency

34274 State Highway 16, Woodland, CA 95695

(530) 662-3211

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## YSGA Executive Committee

**October 15, 2019, 12:30 p.m. to 1:00 p.m.**

Yolo County Flood Control & Water Conservation District


34274 State Highway 16, Woodland

### AGENDA

1. **Call to Order**
2. **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.
3. **Public Comment** - The public may address the Committee relating to matters within the YSGA's jurisdiction.
4. **Administrative Items** (Donna Gentile)
  - a) Approve September 5, 2019 meeting minutes, pages 2 - 3
  - b) Review financials: FY2019-2020: September 2019, pages 4 - 7
  - c) Review Yolo County Corrective Action Plan (from audit recommendations), pages 8 - 9
  - d) Streamline online demo of YSGA website (Donna)
  - e) Sign FY19-20 Yolo County Treasury Authorization Form (Roger, Jesse, Tim)
  - f) Payments to approve\*
5. **Update on YSGA Activities** - discussion item (Tim O'Halloran/Kristin Sicke)
  - a) GSP Development Update
    - Hydrogeologic Conceptual Model
    - Sustainable Management Criteria Workshops
    - November 6, 2019 Working Group meeting/November Groundwater Data Managers' Workshop
  - b) Discuss agenda items for November 18, 2019 Board meeting:
    - Consent Items: regular consent items
    - Legislative & Regulatory Update, NCWA
    - GSP Development Update
    - Presentation??
6. **Other Updates & Future Executive Committee Agenda Items**
7. **Next Executive Committee Meeting Date:** November \_\_\_\_, 2019; YCFC&WCD Board Room

### 8. Adjourn

I declare under penalty of perjury that the foregoing agenda for the October 15, 2019 meeting of the Executive Committee for the Yolo Subbasin Groundwater Agency was posted by October 11, 2019 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

* <b>PAYMENTS:</b>	ACWA/JPIA Auto-General Liability Insurance FY2019-2020 - \$1,443.93
	YCFCWCD Invoice Project Mgmt – July-September 2019 - \$11,509.43

**MINUTES of Executive Committee (EC) Meeting**  
**Yolo Subbasin Groundwater Agency (YSGA)**  
**September 5, 2019, 12:30 – 1:00 pm**

**Present:** Roger Cornwell, Kurt Balasek, Kristin Sicke, Tim O'Halloran, Lynnel Pollock, Elisa Sabatini, Donna Gentile

**Absent:** Jesse Loren

1. **CALL TO ORDER** at 12:33 pm by Chair Roger Cornwell.
2. **APPROVE AGENDA and ADDING ITEMS TO THE POSTED AGENDA** –The agenda was approved. Motioned by Kurt and seconded by Lynnel. Motion passed unanimously.
3. **PUBLIC FORUM** – No comments.
4. **ADMINISTRATIVE ITEMS** (Donna Gentile)
  - a) Executive Officer status and recommendation on interim Executive Officer appointment: Interim Executive Officer appointment is not necessary currently, as Tim was in attendance.
  - b) Approve July 22 and August 26, 2019 meeting minutes: Both meeting minutes were approved. Motioned by Lynnel and seconded by Kurt. The motion passed unanimously.
  - c) Review financials FY2019-2020: July-August 2019: The EC reviewed the July and August 2019 financials. Donna will be inputting the final audit adjustments to the FY2018-19 financials before the financial statements are provided to the Board on September 16<sup>th</sup>.
  - d) Payments to approve: All payments were approved. Motioned by Kurt and seconded by Lynnel. The motion passed unanimously.
5. **UPDATE ON YSGA ACTIVITIES** (Tim O'Halloran/Kristin Sicke)
  - a) Groundwater Sustainability Plan (GSP) Development Update: Tim and Kristin gave an update on the status of developing the GSP. As requested by Roger, Kristin and Tim distributed a handout with a list of items for consideration for the GSP Development Planning Process (attached).
    - Hydrogeologic Conceptual Model – consultant selection pending
    - Sustainable Management Criteria Workshops – David Gutierrez hired to coordinate
    - October 2, 2019 Working Group meeting may be cancelled. October Groundwater Data Managers' Workshop is pending coordination by Max Stevenson.
  - b) Discuss agenda items for September 16, 2019 Board meeting: The meeting will start at 3:15 p.m.
    - Consent Items to Receive/Approve
      - ♦ Regular consent items (draft minutes, current financials, committee minutes) plus:
      - ♦ Fiscal Year End 2018-2019 Financials
      - ♦ Final Audit Report for Fiscal Year Ending June 30, 2019 (final audit report distributed to the EC and will be distributed to Board on September 16<sup>th</sup>)
      - ♦ Proposed 2020 Board meeting dates
    - Removed from Agenda: Consideration of ADA compliance request is not needed. The YCFCWCD agreed to pay for ADA improvements to the two entry office doors.
    - Legislative, Regulatory and Delta Issues Update, Adam Robin, NCWA; Roger Cornwell update on SB 1
    - Presentation: City of Woodland's ASR Program Presentation, Tim Busch (confirmed)
    - GSP Development Update (Tim/Kristin)

**MINUTES of Executive Committee (EC) Meeting  
Yolo Subbasin Groundwater Agency (YSGA)  
September 5, 2019, 12:30 – 1:00 pm**

6. **OTHER UPDATES & FUTURE EC AGENDA ITEMS:** Nothing additional was discussed.  
Future Agenda Items:
  - Executive Committee Agenda: Prop 218 and long-range funding for the YSGA (Pollock)
7. **NEXT EC MEETING DATE:** October 15, 2019, 12:30 to 1:00 p.m.
8. **ADJOURN:** Meeting adjourned at 1:00 p.m.

Respectfully submitted,

Donna L. Gentile  
Board Secretary & Administrative Coordinator

DRAFT

**Yolo Subbasin Groundwater Agency  
 Balance Sheet  
 As of September 30, 2019**

	<u>Sep 30, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · 1st Northern-Checking	46,021.76
1010 · 1st Northern-Savings	45,536.71
1020 · Yolo County Treasury	<u>624,978.84</u>
<b>Total Checking/Savings</b>	716,537.31
<b>Accounts Receivable</b>	
1100 · Accounts Receivable	<u>143,578.75</u>
<b>Total Accounts Receivable</b>	143,578.75
<b>Other Current Assets</b>	
1200 · Undeposited Funds	<u>50,000.00</u>
<b>Total Other Current Assets</b>	<u>50,000.00</u>
<b>Total Current Assets</b>	910,116.06
<b>TOTAL ASSETS</b>	<u><u>910,116.06</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	<u>11,509.43</u>
<b>Total Accounts Payable</b>	<u>11,509.43</u>
<b>Total Current Liabilities</b>	<u>11,509.43</u>
<b>Total Liabilities</b>	11,509.43
<b>Equity</b>	
3000 · Unassigned Fund Balance	-24,000.00
3300 · Assigned Fund Balance	24,000.00
3200 · Retained Earnings	463,831.49
Net Income	<u>434,775.14</u>
<b>Total Equity</b>	<u>898,606.63</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>910,116.06</u></u>

**Yolo Subbasin Groundwater Agency**  
**Budget vs Actual**  
 July through September 2019

	<u>Jul - Sep 19</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Income</b>			
4000 · Member Contributions-Municipal	160,000.00	160,000.00	100.0%
4100 · Member Contributions-Rural	245,557.00	236,646.00	103.77%
4200 · Member Contributions-Affiliates	65,000.00	65,000.00	100.0%
4300 · Direct Contribution-White Areas	0.00	20,000.00	0.0%
4400 · Interest Income	6.01	5,000.00	0.12%
<b>Total Income</b>	<u>470,563.01</u>	<u>486,646.00</u>	<u>96.7%</u>
<b>Expense</b>			
5100 · Bank & Other Fees	0.00	500.00	0.0%
5300 · Insurance-General & Auto	492.00	2,000.00	24.6%
5500 · Membership Dues	0.00	1,000.00	0.0%
7000 · Admin. Services/Expenses (WRA)			
7010 · Westside IRWMP Cost Share (WRA)	0.00	21,500.00	0.0%
7000 · Admin. Services/Expenses (WRA) - Other	16,886.44	106,000.00	15.93%
<b>Total 7000 · Admin. Services/Expenses (WRA)</b>	<u>16,886.44</u>	<u>127,500.00</u>	<u>13.24%</u>
7100 · Project Mgmt-SGMA Implementatio	11,509.43	110,000.00	10.46%
7200 · Consultant Services	0.00	20,000.00	0.0%
7300 · Legal Services	0.00	20,000.00	0.0%
7350 · Audit Services - Financial	6,900.00	7,000.00	98.57%
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%
<b>Total Expense</b>	<u>35,787.87</u>	<u>410,064.00</u>	<u>8.73%</u>
<b>Net Income</b>	<u><u>434,775.14</u></u>	<u><u>76,582.00</u></u>	

**Yolo Subbasin Groundwater Agency**  
**Profit & Loss by Quarter**  
 July through September 2019

	<u>Jul 19</u>	<u>Aug 19</u>	<u>Sep 19</u>	<u>TOTAL</u>
<b>Income</b>				
<b>4000 · Member Contributions-Municipal</b>	0.00	160,000.00	0.00	160,000.00
<b>4100 · Member Contributions-Rural</b>	5,941.00	239,616.00	0.00	245,557.00
<b>4200 · Member Contributions-Affiliates</b>	0.00	65,000.00	0.00	65,000.00
<b>4400 · Interest Income</b>	0.00	0.00	6.01	6.01
<b>Total Income</b>	<u>5,941.00</u>	<u>464,616.00</u>	<u>6.01</u>	<u>470,563.01</u>
<b>Expense</b>				
<b>5300 · Insurance-General &amp; Auto</b>	492.00	0.00	0.00	492.00
<b>7000 · Admin. Services/Expenses (WRA)</b>	0.00	16,886.44	0.00	16,886.44
<b>7100 · Project Mgmt-SGMA Implementatio</b>	0.00	0.00	11,509.43	11,509.43
<b>7350 · Audit Services - Financial</b>	0.00	6,900.00	0.00	6,900.00
<b>Total Expense</b>	<u>492.00</u>	<u>23,786.44</u>	<u>11,509.43</u>	<u>35,787.87</u>
<b>Net Income</b>	<u><u>5,449.00</u></u>	<u><u>440,829.56</u></u>	<u><u>-11,503.42</u></u>	<u><u>434,775.14</u></u>

**Yolo Subbasin Groundwater Agency**  
**Transaction List by Date**  
**September 2019**

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Deposit	09/04/2019			Deposit	1020 · Yolo County Treasury		-SPLIT-	191,300.00
Bill Pmt -Check	09/04/2019	129	Richardson & Company LLP		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-6,900.00
Bill Pmt -Check	09/04/2019	130	Water Resources Association of Yolo Cty		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-16,886.44
Payment	09/05/2019	JE #56	Reclamation District 537		1200 · Undeposited Funds	√	1100 · Accounts Receivable	2,600.00
Deposit	09/05/2019			Deposit	1020 · Yolo County Treasury		1200 · Undeposited Funds	2,600.00
Payment	09/09/2019	286361	City of West Sacramento		1200 · Undeposited Funds	√	1100 · Accounts Receivable	40,000.00
Payment	09/16/2019	6887	Yolo County Farm Bureau		1200 · Undeposited Funds	√	1100 · Accounts Receivable	10,000.00
Deposit	09/28/2019			Interest	1010 · 1st Northern-Savings	√	4400 · Interest Income	6.01
Bill	09/30/2019	2019-0930	Yolo County Flood Control & WCD		2000 · Accounts Payable		7100 · Project Mgmt-SGMA Implementatio	-11,509.43

## Corrective Action Plan

Name of Entity:

Yolo Subbasin Groundwater Agency

JPA Accounting Unit (if applicable)

Corrective Action Plan Submitted for:

(check the date that applies)

July 31, 2019 status update

January 31, 2020 status update

Signature of Director:

REPORT REF:	FINDING REF/CORRECTIVE ACTION(S) RECOMMENDED	CORRECTIVE ACTIONS TO BE TAKEN BY MANAGEMENT	PERSON RESPONSIBLE FOR ACTION (POSITION TITLE)	ESTIMATED DATE ACTION TO BE COMPLETED	PERCENTAGE COMPLETE-TO DATE
Sample Audit- State Controller's Office. February 10, 2015 (Rpt. Date) Title of Rpt.	No written policies or procedures over cash and revolving fund.	Develop and implement written desk polices and procedure over Department's cash processes.	Alice Marks- Sr. Accountant John Happy- Accounting Tech (Accts Receivable) Barbara Hush- Acct Tech (revolving fund)	Accts Rec to be completed by Jan 2015. Revolving Fund to be completed by February 2015. Other policies and procedures around cash to be completed by April 2016.	Accts Rec- 65% Revolving Fund- 45% Other Procedures- 10%
<b>Audited Financial Statements and Compliance Report June 30, 2018</b>	<b>Creation of Policies</b>	<b>Create and approve an investment policy, capital assets policy, employee and Board expense policy, procurement policy and fraud reporting policy, as applicable</b>	??	??	0%
<b>Audited Financial Statements and Compliance Report June 30, 2018</b>	<b>Creation of Procedures Manual</b>	<b>Review &amp; approve manual documenting accounting procedures to process transactions in case of turnover</b>	<b>Administrative Coordinator, Donna Gentile</b>	<b>January 15, 2020</b>	10%
<b>Audited Financial Statements and Compliance Report June 30, 2018</b>	<b>Administrative Services Agreement</b>	<b>Adjust agreement with WRA to include clause to reimburse actual expenses up to a limit</b>	<b>Administrative Coordinator, Donna Gentile and YSGA Executive Committee</b>	<b>2-year agreement renewed on 6/17/19 and language changed to include "not to exceed a total amount of"</b>	<b>Board of Directors adopted new agreement on 6/17/19 - 100%</b>



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<b>Audited Financial Statements and Compliance Report June 30, 2019</b>	<b>No new corrective actions recommended</b>				