

# Yolo Subbasin Groundwater Agency

34274 State Highway 16, Woodland, CA 95695

(530) 662-3211

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## YSGA Executive Committee

**April 3, 2019, 3:30 to 4:00 pm**

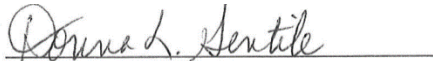
Yolo County Flood Control & Water Conservation District

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 February 27, 2019 meeting minutes, pages 2-3
  - b) Review financials FY2018-2019: December 2018 - March 2019, pages 4-7
  - c) Payments to approve\*
5. **Update on YSGA Activities** - discussion item (Tim O'Halloran)
  - a) GSP Development Update
  - b) Discuss and finalize agenda for April 22, 2019 Board meeting:
    - Board approves new JPA members: RD 150, 307, and 999 (sign agreement?)
    - Board discussion WRA and YSGA consolidation
    - Establish Subcommittee for Reconsideration of Voting Structure and Expense Allocation (reference JPA Section 5.11)
    - Report: FY2017-18 Audit by Richardson & Company (~15 minutes)
    - Presentation: The Nature Conservancy (if time allows)
6. **Other Updates & Future Executive Committee Agenda Items**
7. **Next Executive Committee Meeting Date:** May \_\_\_\_, 2019; YCFC&WCD Board Room
8. **Adjourn**

I declare under penalty of perjury that the foregoing agenda for the April 3, 2019 meeting of the Executive Committee for the Yolo Subbasin Groundwater Agency was posted by March 29, 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>	
Downey Brand Invoice # 534316 - \$627.00	Richardson & Company Invoice # 110262 - \$8,900.00

**MINUTES of Executive Committee (EC) Meeting  
Yolo Subbasin Groundwater Agency (YSGA)  
February 27, 2019, 12:30 – 1:00 pm (DRAFT)**

**Present:** Roger Cornwell, Tim O’Halloran, Jesse Loren, Kurt Balasek, Lynnel Pollock, Kristin Sicke,  
Donna Gentile

**Absent:** Elisa Sabatini

1. **CALL TO ORDER** at 12:55 pm by Chair Roger Cornwell.
2. **APPROVE AGENDA and ADDING ITEMS TO THE POSTED AGENDA** – Tim motioned to approve the agenda and Lynnel seconded the motion and was unanimously approved.
3. **PUBLIC FORUM** – No public attendees.
4. **ADMINISTRATIVE ITEMS** (Donna Gentile)
  - a) Approve December 11, 2018 meeting minutes: Motion to approve the minutes by Tim, seconded by Kurt and was unanimously approved.
  - b) Review financials FY2018-19, December 2018 – January 2019: Donna informed the FY2018-19 budget will need to be amended in March to add a line item for the audit expense (+\$8,900).
  - c) Review FY2017-18 Financial Statement Audit (draft): Donna presented the draft audit report for EC review. Richardson & Co. was very thorough while conducting the audit. She reviewed their policy and procedures recommendations. They also recommended a change to the WRA’s administrative services agreement to include a clause similar to the YCFC&WCD’s agreement to reimburse “actual expenses up to a limit”. The agreement as currently written indicates a flat amount of \$120,000 will be paid by the YSGA, which creates a contractual liability. The WRA agreement could be revised during the next budget approval process in June 2019. Motion to accept audit report by Jesse, seconded by Kurt and was unanimously approved.
  - d) Payment to approve: Motion to approve all payments by Lynnel, seconded by Jesse and was unanimously approved.
5. **UPDATE ON YSGA ACTIVITIES** (Tim O’Halloran)
  - a) Groundwater Sustainability Plan (GSP) Development Update: Not discussed.
  - b) Discuss draft agenda for March 18, 2019 Board meeting: Agenda items discussed were:
    - Presentation: FY2017-18 Audit Report, Richardson & Company
    - Discussion: Integration of WRA and YSGA agencies
    - Establish Subcommittee for Reconsideration of Voting Structure and Dues Allocation
    - GSP Development Progress Report
    - Presentation: The Nature Conservancy (if time allows)

As discussed in the prior WRA EC meeting, the EC will determine whether they can hold a joint March meeting of both agencies from 3 to 5 pm. Tim will consult with Kevin O’Brien regarding legal logistics of a joint meeting (possible special EC meeting before 3/15 to discuss).

Kristin summarized the fee structure for the Reclamation District (RD)’s joining the YSGA after the revised Basin Boundary Modifications and potential back payment of dues to support the work already completed. The RD 307 will have to decide in March whether to join the YSGA or become an independent Groundwater Sustainability Agency. Kristin explained the intricacies of RD 307 funding the YSGA dues.

6. **OTHER UPDATES & FUTURE EC AGENDA ITEMS:** Nothing additional discussed.

*Future agenda item suggestions:*

- Executive Committee Agenda: Prop 218 and long-range funding for the YSGA (Pollock)

7. **NEXT EC MEETING DATE:** April 3, 2019, 12:30 pm to 1:00 pm

8. **ADJOURN:** Meeting adjourned at 1:30 pm

Respectfully submitted,

Donna Gentile  
Board Secretary & Administrative Coordinator

DRAFT

**Yolo Subbasin Groundwater Agency**  
**Balance Sheet**  
 As of March 31, 2019

	<u>Mar 31, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · 1st Northern-Checking	13,517.63
1010 · 1st Northern-Savings	80,515.53
1020 · Yolo County Treasury	<u>452,565.05</u>
<b>Total Checking/Savings</b>	<u>546,598.21</u>
<b>Total Current Assets</b>	<u>546,598.21</u>
<b>TOTAL ASSETS</b>	<u><u>546,598.21</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	<u>9,527.00</u>
<b>Total Accounts Payable</b>	9,527.00
<b>Other Current Liabilities</b>	
2100 · Due to Other Govts	20,000.00
2200 · Prepaid Insurance	<u>-492.00</u>
<b>Total Other Current Liabilities</b>	<u>19,508.00</u>
<b>Total Current Liabilities</b>	<u>29,035.00</u>
<b>Total Liabilities</b>	29,035.00
<b>Equity</b>	
3000 · Unassigned Fund Balance	-24,000.00
3300 · Assigned Fund Balance	24,000.00
3200 · Retained Earnings	185,329.89
Net Income	<u>332,233.32</u>
<b>Total Equity</b>	<u>517,563.21</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>546,598.21</u></u>

**Yolo Subbasin Groundwater Agency  
 FY2018-2019 Budget vs. Actual  
 July 2018 through March 2019**

	<u>Jul '18 - Mar 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	221,874.00	221,874.00	100.0%
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	3,069.94	2,000.00	153.5%
<b>Total Income</b>	<u>449,943.94</u>	<u>468,874.00</u>	<u>95.96%</u>
<b>Expense</b>			
5100 · Bank & Other Fees	226.94	500.00	45.39%
5300 · Insurance-General & Auto	1,477.00	2,000.00	73.85%
5500 · Membership Dues	281.25	1,000.00	28.13%
7000 · Admin. Services/Expenses (WRA)	80,000.00	120,000.00	66.67%
7100 · Project Mgmt-SGMA Implementation	23,343.43	110,000.00	21.22%
7200 · Consultant Services	0.00	20,000.00	0.0%
7300 · Legal Services	3,482.00	20,000.00	17.41%
7350 · Audit Services - Financial	8,900.00	8,900.00	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%
<b>Total Expense</b>	<u>117,710.62</u>	<u>404,464.00</u>	<u>29.1%</u>
<b>Net Income</b>	<u><u>332,233.32</u></u>	<u><u>64,410.00</u></u>	<u><u>515.81%</u></u>

**Yolo Subbasin Groundwater Agency**  
**Profit & Loss by Quarter**  
July 2018 through March 2019

	<u>Jul - Sep 18</u>	<u>Oct - Dec 18</u>	<u>Jan - Mar 19</u>	<u>TOTAL</u>
<b>Income</b>				
<b>4000 - Member Contributions-Municipal</b>	160,000.00	0.00	0.00	160,000.00
<b>4100 - Member Contributions-Rural</b>	221,874.00	0.00	0.00	221,874.00
<b>4200 - Member Contributions-Affiliates</b>	65,000.00	0.00	0.00	65,000.00
<b>4400 - Interest Income</b>	6.03	908.28	2,155.63	3,069.94
<b>Total Income</b>	<u>446,880.03</u>	<u>908.28</u>	<u>2,155.63</u>	<u>449,943.94</u>
<b>Expense</b>				
<b>5100 - Bank &amp; Other Fees</b>	0.00	72.76	154.18	226.94
<b>5300 - Insurance-General &amp; Auto</b>	0.00	1,477.00	0.00	1,477.00
<b>5500 - Membership Dues</b>	0.00	0.00	281.25	281.25
<b>7000 - Admin. Services/Expenses (WRA)</b>	50,000.00	0.00	30,000.00	80,000.00
<b>7100 - Project Mgmt-SGMA Implementatio</b>	0.00	0.00	23,343.43	23,343.43
<b>7300 - Legal Services</b>	0.00	1,505.00	1,977.00	3,482.00
<b>7350 - Audit Services - Financial</b>	0.00	0.00	8,900.00	8,900.00
<b>Total Expense</b>	<u>50,000.00</u>	<u>3,054.76</u>	<u>64,655.86</u>	<u>117,710.62</u>
<b>Net Income</b>	<u><u>396,880.03</u></u>	<u><u>-2,146.48</u></u>	<u><u>-62,500.23</u></u>	<u><u>332,233.32</u></u>

**Yolo Subbasin Groundwater Agency**  
**Transaction List by Date**  
December 2018 through March 2019

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Payment	12/03/2018	434622	City of Davis		1200 · Undeposited Funds	√	1100 · Accounts Receivable	40,000.00
Payment	12/10/2018	1335	Reclamation District 785		1200 · Undeposited Funds	√	1100 · Accounts Receivable	1,600.00
Payment	12/18/2018	9531809	County of Yolo		1200 · Undeposited Funds	√	1100 · Accounts Receivable	40,000.00
Payment	12/20/2018	ACH 2791	Reclamation District 2035		1200 · Undeposited Funds	√	1100 · Accounts Receivable	19,000.00
Deposit	12/20/2018			Deposit	1000 · 1st Northern-Checking	√	1200 · Undeposited Funds	19,000.00
Deposit	12/21/2018			Deposit	1020 · Yolo County Treasury	√	-SPLIT-	81,600.00
Deposit	12/31/2018			Interest	1010 · 1st Northern-Savings	√	4400 · Interest Income	4.10
Payment	01/04/2019	3783	Colusa Drain Mutual Water Comany		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,000.00
Payment	01/08/2019	933	Reclamation District 765		1200 · Undeposited Funds	√	1100 · Accounts Receivable	700.00
Bill	01/18/2019	2019-0114	ACWA		2000 · Accounts Payable		5500 · Membership Dues	-281.25
Bill	01/22/2019	2019-02	Water Resources Association of Yolo Cty		2000 · Accounts Payable		7000 · Admin. Services/Expenses (WRA)	-30,000.00
Transfer	01/22/2019			Funds Transfer	1010 · 1st Northern-Savings	√	1000 · 1st Northern-Checking	-10,000.00
Bill Pmt -Check	01/22/2019	116	ACWA		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-281.25
Bill Pmt -Check	01/22/2019	117	Water Resources Association of Yolo Cty		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-30,000.00
Payment	01/22/2019	929002	Reclamation District 108		1200 · Undeposited Funds	√	1100 · Accounts Receivable	10,800.00
Deposit	01/24/2019			Deposit	1020 · Yolo County Treasury	√	-SPLIT-	16,500.00
Transfer	01/24/2019			Funds Transfer	1020 · Yolo County Treasury	√	1000 · 1st Northern-Checking	-90,000.00
Transfer	01/30/2019			Funds Transfer	1000 · 1st Northern-Checking	√	1010 · 1st Northern-Savings	-80,000.00
Check	02/01/2019			Service Charge	1020 · Yolo County Treasury	√	5100 · Bank & Other Fees	-154.18
Deposit	02/01/2019			Interest	1020 · Yolo County Treasury	√	4400 · Interest Income	2,155.63
Bill	02/19/2019	533372	Downey Brand		2000 · Accounts Payable		7300 · Legal Services	-1,350.00
Transfer	02/25/2019			Funds Transfer	1010 · 1st Northern-Savings	√	1000 · 1st Northern-Checking	-25,000.00
Bill Pmt -Check	02/26/2019	118	Downey Brand		1000 · 1st Northern-Checking		2000 · Accounts Payable	-1,350.00
Bill	02/26/2019	2019-0226	Yolo County Flood Control & WCD		2000 · Accounts Payable		7100 · Project Mgmt-SGMA Implementatio	-23,343.43
Bill Pmt -Check	02/26/2019	119	Yolo County Flood Control & WCD		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-23,343.43
Bill	02/27/2019	110262	Richardson & Company LLP		2000 · Accounts Payable		7350 · Audit Services - Financial	-8,900.00
Bill	03/15/2019	534316	Downey Brand		2000 · Accounts Payable		7300 · Legal Services	-627.00