

# **Yolo Subbasin Groundwater Agency Board of Directors Meeting Agenda**

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**Monday, September 16, 2019**

**3:15 p.m. to 4:30 p.m.**

**Meeting Location: Woodland Community and Senior Center  
2001 East Street, Woodland, Rooms 1 & 2**

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## **NOTICE TO PUBLIC**

Public documents relating to any open session item listed on this agenda that are distributed to all or most of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection in the customer service area of the Yolo Subbasin Groundwater Agency's Administrative Office at 34274 State Highway 16, Woodland 95695.

In compliance with the Americans with Disability Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting please contact Donna Gentile at (530) 662-3211. Requests must be made as early as possible, and at least one full business day before the start of the meeting.

All items on the agenda will be open for the public comment before final action is taken. Speakers are requested to restrict comments to the item as it appears on the agenda and stay within a three-minute time limit. The Chair has the discretion of limiting the total time for an item.

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- 3:15 1. CALL TO ORDER AND DETERMINATION OF QUORUM**
- 3:18 2. APPROVE AGENDA AND ADDING ITEMS TO THE POSTED AGENDA** – In order to add an agenda item, it must fit into one of the following categories: a) A majority determination that an emergency (as designed by the Brown Act) exists; or b) A 4/5ths determination that the need to take action arose subsequent to the agenda being posted.
- 3:20 3. PUBLIC FORUM** – The Public may address the Yolo Subbasin Groundwater Agency Board of Directors on any item of interest not appearing on the agenda that is within the subject matter of the Yolo Subbasin Groundwater Agency.
- 3:25 4. REPORT OF THE CHAIR AND EXECUTIVE OFFICER**, pages 3-7
- 3:35 5. CONSIDERATION: CONSENT ITEMS**, page 8
- a. Approve June 17, 2019 Board of Directors' Meeting Minutes, pages 9-15
  - b. Receive Fiscal Year End 2018-2019 Financial Statements, pages 16-21
  - c. Receive Audited Financial Statements as of June 30, 2019, Richardson & Co., pages 22-47
  - d. Receive Fiscal Year 2019-2020 Financial Statements: July to August 2019, pages 48-52
  - e. Receive minutes of Executive Committee: 6/3, 7/22, 8/26/19, pages 53-60
- 3:40 6. PROJECT UPDATE: AQUIFER STORAGE & RECOVERY (ASR) PROGRAM, CITY OF WOODLAND**, Tim Busch, Principal Civil Engineer, page 61

- 4:00 7. UPDATE ON WATER LEGISLATION, REGULATORY & DELTA ISSUES,**  
Adam Robin, Northern California Water Association
- 4:10 8. UPDATE: GROUNDWATER SUSTAINABILITY PLAN DEVELOPMENT,** pages 62-64
- a. Water Budget
  - b. Hydrogeologic Conceptual Model
  - c. Stakeholder Communication and Engagement
  - d. Groundwater Monitoring and Report
  - e. Surface Water and Groundwater Modeling
  - f. Sustainable Management Criteria
- 4:20 9. MEMBERS' REPORTS AND FUTURE AGENDA ITEMS** – Yolo Subbasin Groundwater Agency Members are invited to briefly report on current issues and recommended topics for future Yolo Subbasin Groundwater Agency Board of Directors meetings.
- a. “White Area” Annexation
  - b. White Paper on Areas of Special Concern
- 4:29 10. NEXT MEETING** – Monday, November 18, 2019
- 4:30 11. ADJOURNMENT**

Consideration of items not on the posted agenda, items in the following categories: 1) majority determination that an emergency (as defined by the Brown Act) exists; or 2) a 4/5ths determination that the need to take action arose subsequent to posting of the agenda.

I declare under penalty of perjury that the foregoing agenda was posted by September 13, 2019 and made available to the public during normal business hours at the following locations: Woodland Community and Senior Center, 2001 East Street, Woodland 95776 and the YSGA's office at 34274 State Highway 16, Woodland 95695.



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Donna L. Gentile, Board Secretary

**Yolo Subbasin Groundwater Agency Board of Directors  
Meeting Agenda Report**

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**MEETING DATE:** September 16, 2019

**AGENDA ITEM NO. 4**

**SUBJECT:** Report of the YSGA Executive Officer

INITIATED OR ☐ BOARD

☒ INFORMATION

REQUESTED BY: ☒ STAFF

☐ ACTION: ☐ MOTION

☐ OTHER \_\_\_\_\_

☐ RESOLUTION

ATTACHMENT ☒ YES ☐ NO

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**BACKGROUND**

The YSGA Executive Officer will provide either an oral or written report on recent activities. A written report from the YSGA Executive Officer is attached.

**RECOMMENDATION**

This agenda item is for informational purposes only. No Board action is required.

**Date:** September 13, 2019  
**To:** YSGA Board of Directors  
**From:** Tim O'Halloran, Executive Officer  
**Subject:** Report of the Executive Officer

### **Recommendation**

For informational purposes only. No Board action required.

### **Background**

Following is an update to the Board of Directors of the YSGA on activities and issues related to the ongoing implementation of the Sustainable Groundwater Management Act (SGMA). This report should be considered as a summary document so that Board members and other interested parties can quickly read about the general activities taking place between YSGA Board meetings. Board members should feel free to contact me at any time for more detail or with ideas and/or questions that they might have regarding the program.

Since the June 17, 2019 meeting of the YSGA the following activities have taken place;

### **Program Administration**

Three meetings were held by the YSGA Executive Committee (EC) on July 22, August 26, and September 5, 2019. The EC, consisting of Chair Cornwell, Vice-Chair Loren, Lynnel Pollock, Kurt Balasek, and Executive Officer O'Halloran, discussed logistical issues related to the establishment of a new JPA and the development of the Groundwater Sustainability Plan (GSP). The next meeting of the YSGA EC is scheduled for October 15, 2019 from 12:30 to 1 p.m. at the Yolo County Flood Control and Water Conservation District (YCFC&WCD) Headquarters in Woodland.

The YSGA Working Group's July, August, and September standing meetings were cancelled. The next meeting of the YSGA Working Group is scheduled for October 2, 2019 from 1 to 3 p.m. (meetings are tentatively scheduled for the first Wednesday of the month for the remainder of the year).

After the June 17, 2019 joint meeting of the YSGA and Water Resources Association of Yolo County (WRA), Director Charlie Schaupp brought up an issue concerning the joining of the Board meetings. After discussion with Legal Counsel, it was determined that the YSGA and WRA Board meetings should be held separately.

As approved at the April 2019 Board meeting, staff worked with Reclamation Districts (RDs) 150, 307, and 999 to formally join the YSGA. To-date, all three RDs have signed the YSGA JPA and paid membership dues for Fiscal Years 2018 and 2019. The YSGA boundary and Groundwater Sustainability Agency notification have been updated with DWR.

YCFC&WCD has hired two AmeriCorps Civic Spark Fellows to assist the YSGA with groundwater monitoring and reporting activities as part of developing the Yolo Subbasin GSP.

Additionally, staff continued to communicate with Colusa Groundwater Authority and the Solano Subbasin GSA on general GSP coordination.

The <http://yologroundwater.org> website was maintained and updated to reflect current activities.

### **Program Implementation**

*Water Budgets:* Stockholm Environment Institute (SEI) began working on future scenarios for the water budgets. While these model water budgets will be continually updated and refined through the life of the program, the vast majority of the work involved in building the program structure and initial data sets is complete.

*Hydrogeologic Conceptual Model:* The program has selected Montgomery & Associates and Ramboll to update and refine the hydrogeologic conceptual model. They will begin work in September and it is anticipated that it will be completed by the beginning of November.

*Sustainable Management Criteria:* The program has hired GEI, Consultants to develop the draft sustainable management criteria and to plan and facilitate the sustainable management criteria workshops. A series of workshops will be held in the fall. These meetings will be advertised, and public participation is encouraged.

*Grant Applications:* The YCFC&WCD and DWR executed the technical support services' agreement for videologging monitoring wells lacking construction information. Two monitoring wells were videologged on June 6, 2019. Staff are currently in the process of scheduling two additional monitoring wells for video logging and investigating the potential for installing new monitoring wells through DWR's technical support services' funding program.

*Groundwater Monitoring:* The groundwater monitoring program continues to track groundwater elevations through the year. All real-time groundwater level information can be viewed on the YSGA's website at <http://yologroundwater.org>.

Technical discussions continue to determine how to expand and enhance the groundwater monitoring program. Three additional groundwater level monitoring sensors have been added to the network in Winters and North Yolo County.

### **Program Outreach**

Staff participated in a number of meetings/workshops/conferences related to SGMA and groundwater recharge and protection, which include the following:

1. Participated in NCWA's Groundwater Recharge Discussions with Resources' Agency (Various meetings; O'Halloran and Sicke)
2. Participated in Yolo/Solano Subbasin Coordination Meeting (September 5, 2019)
3. Attended NCWA's Groundwater Management Task Force Meeting (September 9, 2019; O'Halloran and Sicke)

### **Other Items of Note**

Lake levels at Indian Valley Reservoir and Clear Lake are at a historical high. While surface water carryover for the 2020 water season is advantageous, lake levels are higher than desired from a flood management perspective.

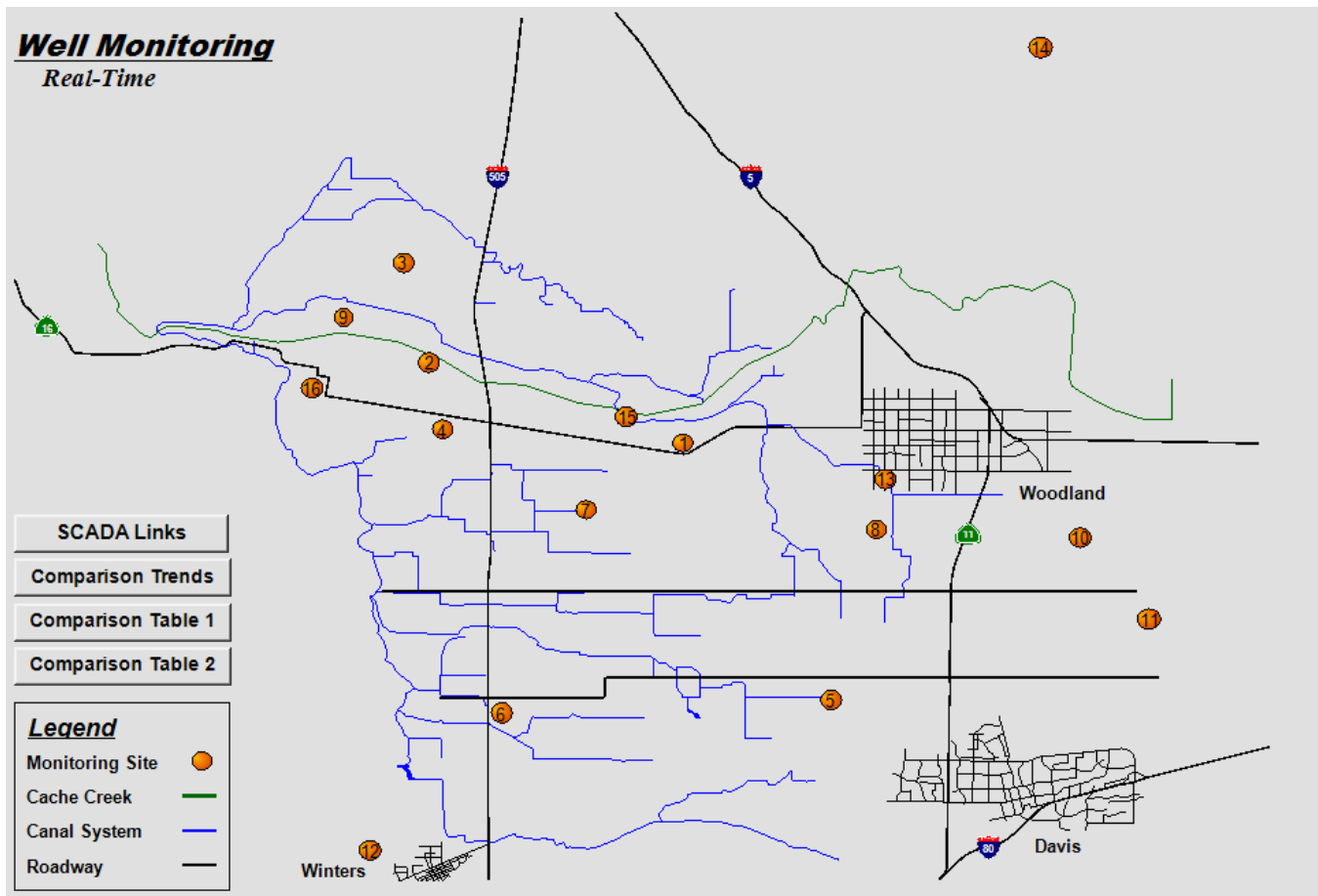
## Current Groundwater Conditions

Since June, groundwater levels have begun a gradual decline (as is to be expected during the irrigation season). When compared to last year's elevations (as shown on the historical depth to water table below) there is less than an average of 7-feet difference between the two years (this year's water levels are higher).

Included below are the following graphics that illustrate the current groundwater conditions and monitoring efforts.

1. A location map of the 16 real-time monitoring locations currently operating in Western Yolo County. We hope to expand this network to include representative points throughout the Yolo Subbasin.
2. A table showing historical groundwater elevations on a specific date (September 13, 2019 in this example).

This data is current as of September 13, 2019. Visit <http://yologroundwater.org> for more detailed information.



# Well Monitoring

Depth to Water Historical Comparison  
(Daily Average DTW in feet)

SCADA Links

Well Map

Select Date

09/13/19

Well	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	<u>Δ 2018 - 2019</u>	<u>Δ 2015 - 2019</u>
1.	96.5	95.1	99.0	108.4	131.7	134.4	122.4	110.9	113.3	108.7	4.7	25.7
2.	35.6	41.7	50.6	38.2	54.0	50.6	45.3	30.7	33.7	30.5	3.2	20.1
3.	48.0	39.6	45.7	52.4	83.2	76.5	61.7	40.3	44.8	38.7	6.0	37.8
4.		32.8	34.7	44.2	53.0	52.5	44.2	31.1	31.7	30.6	1.1	21.9
5.		17.1	19.8	22.0		35.8	35.7	23.7	25.5	18.4	7.0	17.3
6.			38.1	41.7	76.5	68.0	47.7	37.5	40.7	32.5	8.2	35.5
7.				16.2	43.1	50.2	27.0	20.8	21.9	18.9	3.0	31.3
8.				62.9	82.7	80.7	78.1	57.6	63.3	50.1	13.2	30.6
9.					77.4	72.9	59.3	41.6	45.1	41.4	3.7	31.5
10.					87.5		80.6	46.0	69.7	49.0	20.7	
11.					31.6	26.4	27.2	16.6	24.0	17.3	6.7	9.1
12.									123.3	113.6	9.7	
13.									94.0	80.7	13.3	
14.									11.2	10.8	.4	
15s.									41.8	36.4	5.4	

# Yolo Subbasin Groundwater Agency Board of Directors Meeting Agenda Report

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**MEETING DATE:** September 16, 2019

**AGENDA ITEM NO. 5**

**SUBJECT:** Consideration: YSGA Consent Items

INITIATED OR ☐ BOARD  
REQUESTED BY: ☒ STAFF  
☐ OTHER \_\_\_\_\_

☐ INFORMATION  
☒ ACTION: ☒ MOTION  
☐ RESOLUTION

ATTACHMENT ☒ YES ☐ NO

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## **BACKGROUND**

*a. Approve June 17, 2019 YSGA Board of Directors' Meeting Minutes*

Pursuant to Section 54957.5 of the Brown Act, copies of the draft minutes are available to the public at the Board meetings prior to their approval.

*b. Receive YSGA Fiscal Year End 2018-2019 Financial Statements: July 2018 to June 2019*

Receive final financial statements for July 1, 2018 to June 30, 2019.

*c. Receive Audited Financial Statements as of June 30, 2019*

Receive audited financial statements as of June 30, 2019 prepared by Richardson & Company, CPA. The YSGA Executive Committee (EC) reviewed the audit and received a presentation from Brian Nash, Richardson & Company, at the August 26, 2019 EC meeting.

*d. Receive Fiscal Year 2019-2020 Financial Statements: July and August 2019*

Receive financial statements for July and August 2019.

*e. Receive Minutes of YSGA Executive Committee:*

Receive YSGA Executive Committee meeting minutes for June 3, July 22, and August 26, 2019.

## **RECOMMENDATION**

- a. Recommend adoption of June 17, 2019 Board meeting minutes with any corrections.
- b. This agenda item is for informational purposes only. No Board action is required.
- c. This agenda item is for informational purposes only. No Board action is required.
- d. This agenda item is for informational purposes only. No Board action is required.
- e. This agenda item is for informational purposes only. No Board action is required.



**Water Resources Association of Yolo County and  
Yolo Subbasin Groundwater Agency  
Board of Directors' Meeting Minutes (DRAFT)**

**Monday, June 17, 2019, 3:00 p.m.**

Woodland Community and Senior Center, 2001 East Street, Woodland, CA 95776

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- 1. CALL TO ORDER and DETERMINATION OF QUORUM:** Meeting called to order at 3:06 p.m. by Jesse Loren, Vice-Chair.

Tim O'Halloran conducted a roll call and determined a quorum was present for both agencies.

The following WRA Board members and (alternates) were in attendance:

City of Davis: absent  
City of West Sacramento: Martha Guerrero  
City of Winters: Jesse Loren, WRA Vice-Chair  
City of Woodland: absent  
County of Yolo: Gary Sandy  
Dunnigan Water District: (Bill Vanderwaal)  
Reclamation District (RD)108: (Hilary Reinhard)  
RD 2035: (Mike Hall)  
University of California Davis (UCD): absent  
Yolo County Flood Control & Water Conservation District (YCFC&WCD): Tom Barth, (Tim O'Halloran, WRA Treasurer)

The following YSGA Board members and (alternates) were in attendance:

California American Water, Dunnigan: Evan Jacobs  
City of Davis: absent  
City of West Sacramento: Martha Guerrero  
City of Winters: Jesse Loren, YSGA Vice-Chair  
City of Woodland: absent  
Colusa Drain Mutual Water Company (CDMWC): Lynnel Pollock  
County of Yolo: Gary Sandy  
Dunnigan Water District: (Bill Vanderwaal)  
Esparto Community Service District (CSD): Charlie Schauup  
Environmental Representative: absent  
Madison CSD: absent  
Reclamation District (RD)108: Hilary Reinhard  
RD 150: absent  
RD 537: Tom Ramos  
RD 730: Jim Heidrick  
RD 765: David Dickson  
RD 785: absent  
RD 787: (Dominic Bruno)  
RD 827: Dan Ramos  
RD 999: Tom Slater \*  
RD 1600: Michele Clark  
RD 2035: (Mike Hall)

University of California Davis (UCD): absent  
Yocha Dehe Wintun Nation: (Mark Fawns)  
Yolo County Farm Bureau (YCFB): Stan Lester  
Yolo County Flood Control & Water Conservation District (YCFC&WCD): Tom Barth, (Tim O'Halloran, YSGA Executive Officer)

Absent: City of Davis, City of Woodland, University of CA Davis, Madison CSD, RD 150, RD 785, Environmental Representative

\* Note: RD 999 was in attendance but has not taken the Oath of Office, therefore they will not be voting during this meeting.

2. **APPROVE AGENDA:** The Board approved the June 17, 2019 agenda as posted. Motioned by County of Yolo to approve the agenda, seconded by RD 108 and unanimously approved.

Absent: City of Davis, City of Woodland, University of CA Davis, Madison CSD, RD 150, RD 785, Environmental Representative

3. **PUBLIC FORUM:** No comments from the public.

4. **REPORT OF THE CHAIR and EXECUTIVE OFFICER:** Vice-chair Loren did not have anything to report. Executive Officer, Tim O'Halloran highlighted activities in his written report included with the agenda and summarized current water conditions.

5. **WRA CONSENT ITEMS**

- a. Approved April 22, 2019 WRA Board of Directors meeting minutes
- b. Received WRA Fiscal Year End 2018-2019 Financial Statements: April - May 2019
- c. Received minutes of WRA Executive Committee
- d. Received minutes of WRA Technical Committee

Motioned by the YCFC&WCD to approve all consent items, seconded by DWD and unanimously approved.

Absent: City of Davis, City of Woodland, University of CA Davis

6. **YSGA CONSENT ITEMS**

- a. Approved April 22, 2019 YSGA Board of Directors meeting minutes
- b. Received YSGA Fiscal Year End 2018-2019 Financial Statements: April - May 2019
- c. Received minutes of YSGA Executive Committee
- d. Approved renewal of Service Agreements between YSGA and YCFC&WCD and YSGA and WRA.

Motioned by the CDMWC to approve all consent items, seconded by YCFC&WCD and unanimously approved.

Absent: City of Davis, City of Woodland, University of CA Davis, Madison CSD, RD 150, RD 785, Environmental Representative

7. **CONSIDERATION: APPROVE FISCAL YEAR 2019-2020 OPERATING BUDGETS**

- a. **Water Resources Association of Yolo County Fiscal Year 2019-2020 Operating Budget:**

Motioned by the YCFC&WCD to approve Fiscal Year 2019-2020 operating budget, seconded by DWD and unanimously approved.

Absent: City of Davis, City of Woodland, University of CA Davis

b. **Yolo Subbasin Groundwater Agency Fiscal Year 2019-2020 Operating Budget:**

Motioned by the CDMWC to approve Fiscal Year 2019-2020 operating budget, seconded by YCFC&WCD and unanimously approved.

Absent: City of Davis, City of Woodland, University of CA Davis, Madison CSD, RD 150, RD 785, Environmental Representative

**8. UPDATE ON WATER LEGISLATION, REGULATORY & DELTA ISSUES**

Adam Robin, Legislative Affairs Director, Northern California Water Association (NCWA), gave an update on pertinent legislative and regulatory issues related to water and groundwater as they relate to the State budget. The State Legislature adopted the FY2019-20 budget on June 13<sup>th</sup>. The Governor has until June 27<sup>th</sup> to sign it.

- Voluntary Agreements: Efforts to update the Bay-Delta Water Quality Control Plan by the State Water Resources Control Board (SWRCB) related to river flows. The voluntary agreements represent an alternative proposal for water users to support environmental objectives while protecting water supply reliability. Proposition 68 allocated \$200 million for the implementation of these agreements. The budget that just passed allocates \$70 million for implementation projects consistent with these agreements.
- Multi-Benefit Flood Project Funding: A total of \$92 million from Propositions 1 and 68 for four projects. Three of these projects are in the Sacramento Valley and include the continuation of the Yolo Bypass Phase 1 projects. There may be additional funding available for future projects next year.
- Safe Drinking Water: Long running debate and discussion within the Legislature and with regulatory agencies on how get the State to recognize the human right to safe, accessible and affordable clean drinking water throughout California in the communities most impacted. Discussions had focused mostly on a “water tax” or “user fee” primarily focused on urban communities. However, the Legislature advanced a funding solution that does not include a water tax. The details of how this program will be implemented should be introduced in a budget trailer bill soon.
- Sustainable Groundwater Management Grant Program: Round 3 funding cycle for planning and implementation grants, primarily from Proposition 68. *PLANNING:* DWR released draft Program Solicitation Package (PSP) guidelines in May 2019 with a summer submission date and an anticipated award date in fall 2019; \$47 million available. *IMPLEMENTATION:* PSP anticipated by early 2020 with submissions by summer 2020 and awards in winter 2020 with at least \$88 million available for projects that address “drought and groundwater investments to achieve groundwater sustainability”.  
<https://water.ca.gov/Work-With-Us/Grants-And-Loans/Sustainable-Groundwater>
- Governor’s Executive Order: In April 2019, the Newsom Administration directed three state agencies to prepare a water resilience portfolio that recommends a suite of priorities and actions to build a climate-resilient water system and ensure healthy waterways for California’s water future.  
<http://waterresilience.ca.gov/>

**9. PRESENTATION ON THE NATURE CONSERVANCY TOOLS FOR ASSESSING GROUNDWATER-SURFACE WATER CONNECTIVITY UNDER SGMA,**

Sandi Matsumoto, California Water Program, The Nature Conservancy, [smatsumoto@tnc.org](mailto:smatsumoto@tnc.org)

Sandi gave some background context why The Nature Conservancy (TNC) created tools to address sustainable management of groundwater resources and interconnectivity to surface water as it relates to the TNC’s conservation mission statement. TNC was heavily involved in the negotiation of the Sustainable Groundwater Management Act (SGMA) and the provisions that impact groundwater dependent ecosystems. She summarized some of SGMA’s beneficial users requirements for nature. TNC launched the Groundwater Resource Hub, <https://groundwaterresourcehub.org/> which is specifically tailored to SGMA implementation efforts and Groundwater Sustainability Plan (GSP) development. This resource provides the information and

tools to create a localized, systematic and defensible framework for including Groundwater Dependent Ecosystems (GDE) for GSP development. GDEs are plant and animal communities that require groundwater to meet some or all their water needs. In California, GDEs provide important benefits to habitat for animals, water supply, water purification, flood mitigation, erosion control and recreational enjoyment of natural landscapes.

Sandi described the SGMA interactive tool developed in collaboration with the California Departments of Water Resources and Fish & Wildlife (<https://gis.water.ca.gov/app/NCDatasetViewer/>) to view and download vegetation and wildlife layers contained in the Natural Communities Commonly Associated with Groundwater dataset (*GDE Mapping Indicators Tool* based on satellite imagery).

Next she discussed how the GDE Pulse project tools assist Groundwater Sustainability Agencies (GSA) and conservation organizations in assessing the health of their GDE using the following resources on the Groundwater Resource Hub website (<https://groundwaterresourcehub.org/gde-tools/>)

- *GDE Mapping Indicators Tool* – spatial database map of locations that are indicators of GDEs
- *GDE Guidance Document for GSPs* – identify beneficial use and user of groundwater
- *GDE Rooting Depth Database* – identify groundwater levels needed to sustain species-specific rooting depth for vegetation
- *Arundo Evapotranspiration (ET) Literature Review* – Information on annual ET rates for Arundo to support the removal of this invasive, non-native plant along riparian corridors. Removal provides co-benefits for groundwater sustainability and native ecosystem restoration.

Sandi shifted the presentation to focus on beneficial users and groundwater-surface water interactions. TNC is recommending first identifying beneficial users of surface water. Then identifying their surface water needs before determining how and to what degree groundwater depletions are impacting them and what actions would potentially protect those users. She illustrated identification with this GDE tool: <https://groundwaterresourcehub.org/gde-tools/environmental-surface-water-beneficiaries>. Another tool that should be released soon is the *Critical Species LookBook* that lists California species with a direct and indirect reliance on groundwater.

TNC has created a recommended checklist for GSAs to adequately address nature in their GSPs based on DWR's guidelines for GSP development (<https://groundwaterresourcehub.org/gde-tools/gde-checklist-for-gsps>).

Sandi answered questions from the Board and public. To view handouts distributed and Sandi's PowerPoint presentation go to: [http://www.yolowra.org/meeting\\_directors.html](http://www.yolowra.org/meeting_directors.html)

## **10. UPDATE ON GROUNDWATER SUSTAINABILITY PLAN (GSP) DEVELOPMENT**

(*Agenda note:* Item #10 was moved up on the agenda after Item #7 because the speakers for Items #8 and #9 had not arrived by 3:25 pm.) Tim O'Halloran reported on the water budget and RFQs for the hydrogeologic conceptual model. Kristin Sicke reported on the remaining four topics outlined below.

- a. Water Budget – Refinements to Budget
- b. Hydrogeological Conceptual Model – Request for Qualifications (RFQ)
- c. Stakeholder Communication and Engagement Outline
- d. Groundwater Monitoring and Reporting – Refinements to Model
- e. Surface Water and Groundwater Modeling – Refinements to Model
- f. Sustainable Management Criteria – Management Area Workshops

**11. MEMBERS' REPORTS and FUTURE AGENDA ITEMS** – WRA and YSGA Members were invited to briefly report on current issues and recommended topics for future Board of Directors meetings. Nothing was presented.

YSGA Issues:

- a. “White” Area Annexation
- b. White Paper on Areas of Special Concern

**12. NEXT MEETING** – Monday, September 16, 2019 from 3:00 to 5:00 p.m.

**13. ADJOURNMENT** – Vice-chair Loren adjourned the meeting at 4:15 p.m.

Respectfully submitted,

Donna L. Gentile,  
Board Secretary & Administrative Coordinator

DRAFT

WATER RESOURCES ASSOCIATION OF YOLO COUNTY and  
YOLO SUBBASIN GROUNDWATER AGENCY

**BOARD OF DIRECTORS' MEETING**

**Monday, June 17, 2019, 3:00 p.m. – 5:00 p.m.**

Woodland Community & Senior Center, 2001 East St., Woodland

We would like to have a record of your attendance. Your signature is not a prerequisite for attending this meeting.

	Name	Representing	Address /EMAIL
1	Lynnel Paddock	CDMWE	
2	Michelle Clark	RD1600	
3	Tom Barth	YCFWC	
4	Mike Hall	RD 8035	
5	Tom Ramos	RD 537	
6	Jim Heidrick	RD 730	
7	Tom Slater	RD 999	
8	David Dickson	RD 765	
9	Austin Cho	Downey Brand	
10	Tim O'Hellon	YCFWC	
11	Gary Sandy	Co. of Yolo	
12	CHARUE SCHAUPP	ECSD	
13	Marc Fawns	Yocha Bete	
14	Evan Jacobs	Cal-Am	
15	Hilary Reinhard <del>Hilary Reinhard</del>	RD 108	
16	BILL VANDERWAAL	DUNNIGAN WD	
17	Dominic Bruno	RD 787	
18	STAN LESTER	Yolo Co Farm Bureau	
19	Dave Pratt	—	
20	Aaron Gurecki	YCFWC	



WATER RESOURCES ASSOCIATION OF YOLO COUNTY and  
YOLO SUBBASIN GROUNDWATER AGENCY

**BOARD OF DIRECTORS' MEETING**

Monday, June 17, 2019, 3:00 p.m. – 5:00 p.m.

	Name	Representing	Address /EMAIL
21	Joe Hobbs	CDFW	Joe.Hobbs@Wildlife.ca.gov
22	Richard Tsai	COD	rtsc@cityofDavis.org
23	Kelsey McNeil	LWA	<del>mcneil@lwa.com</del> kelsey.mcneil@lwa.com
24	Jeanette Wrysiniski	YCRCD	wrysiniski@yolorcd.org
25	Mark Cocke	Nexsen Utility Mgmt	mcocke@nexsenum.com
26	Matt Cohen	City of Woodland	matt.cohen@cityofwoodland.org
27	John McKen	public	johnmcken218@icloud.com
28	Wesley Smith	SEAS	smithw@seaservices@gmail.com
29	Kristin Sicke	YCFWCD	ksicke@ycfawcd.org
30	SHIRLEY HANLEY SHIRLEE GRIFFIN HANLEY WINTERS	GRIFFIN RANCH	shirfra@granch.net
31	Donna Genteb	WRA / YSGA	
32	Martha Guerrero	CITY OF West Sacramento	arrived @ 3 <sup>30</sup> PM
33			
34			
35			
36			
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38			
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40			

# Yolo Subbasin Groundwater Agency

## Balance Sheet

As of June 30, 2019

	<u>Jun 30, 19</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 - 1st Northern-Checking	21,998.55
1010 - 1st Northern-Savings	80,530.70
1020 - Yolo County Treasury	<u>393,000.59</u>
<b>Total Checking/Savings</b>	<u>495,529.84</u>
<b>Accounts Receivable</b>	
1100 - Accounts Receivable	<u>5,941.00</u>
<b>Total Accounts Receivable</b>	<u>5,941.00</u>
<b>Total Current Assets</b>	<u>501,470.84</u>
<b>TOTAL ASSETS</b>	<b><u>501,470.84</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 - Accounts Payable	<u>32,190.35</u>
<b>Total Accounts Payable</b>	<u>32,190.35</u>
<b>Other Current Liabilities</b>	
2200 - Prepaid Insurance	<u>-492.00</u>
<b>Total Other Current Liabilities</b>	<u>-492.00</u>
<b>Total Current Liabilities</b>	<u>31,698.35</u>
<b>Total Liabilities</b>	<u>31,698.35</u>
<b>Equity</b>	
3000 - Unassigned Fund Balance	-24,000.00
3300 - Assigned Fund Balance	24,000.00
3200 - Retained Earnings	185,329.89
<b>Net Income</b>	<u>284,442.60</u>
<b>Total Equity</b>	<u>469,772.49</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>501,470.84</u></b>



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

	<b>Jul '18 - Jun 19</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Income</b>			
4000 · Member Contributions-Municipal	160,000.00	160,000.00	100.0%
4100 · Member Contributions-Rural	257,357.55	236,646.00	108.75%
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	8,688.24	2,000.00	434.41%
<b>Total Income</b>	<b>491,045.79</b>	<b>483,646.00</b>	<b>101.53%</b>
<b>Expense</b>			
5100 · Bank & Other Fees	644.08	500.00	128.82%
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)			
7000 · Admin. Services/Expenses (WRA)	70,000.00	100,000.00	70.0%
7010 · Westside IRWMP Cost Share (WRA)	20,000.00	20,000.00	100.0%
<b>Total 7000 · Admin. Services/Expenses (WRA)</b>	<b>90,000.00</b>	<b>120,000.00</b>	<b>75.0%</b>
7100 · Project Mgmt-SGMA Implementatio	53,946.78	110,000.00	49.04%
7200 · Consultant Services	0.00	20,000.00	0.0%
7300 · Legal Services	9,290.08	20,000.00	46.45%
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	42,064.00	42,064.00	100.0%
<b>Total Expense</b>	<b>206,603.19</b>	<b>404,464.00</b>	<b>51.08%</b>
<b>Net Income</b>	<b>284,442.60</b>	<b>79,182.00</b>	

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

	<u>Jul - Sep 18</u>	<u>Oct - Dec 18</u>	<u>Jan - Mar 19</u>	<u>Apr - Jun 19</u>	<u>TOTAL</u>
<b>Income</b>					
<b>4000 • Member Contributions-Municipal</b>	160,000.00	0.00	0.00	0.00	160,000.00
<b>4100 • Member Contributions-Rural</b>	221,874.00	0.00	0.00	35,483.55	257,357.55
<b>4200 • Member Contributions-Affiliates</b>	65,000.00	0.00	0.00	0.00	65,000.00
<b>4400 • Interest Income</b>	6.03	908.28	2,162.77	5,611.16	8,688.24
<b>Total Income</b>	<u>446,880.03</u>	<u>908.28</u>	<u>2,162.77</u>	<u>41,094.71</u>	<u>491,045.79</u>
<b>Expense</b>					
<b>5100 • Bank &amp; Other Fees</b>	0.00	72.76	154.18	417.14	644.08
<b>5300 • Insurance-General &amp; Auto</b>	0.00	1,477.00	0.00	0.00	1,477.00
<b>5500 • Membership Dues</b>	0.00	0.00	281.25	0.00	281.25
<b>7000 • Admin. Services/Expenses (WRA)</b>					
<b>7010 • Westside IRWMP Cost Share (WRA)</b>	0.00	0.00	0.00	20,000.00	20,000.00
<b>7000 • Admin. Services/Expenses (WRA) - Other</b>	50,000.00	0.00	30,000.00	-10,000.00	70,000.00
<b>Total 7000 • Admin. Services/Expenses (WRA)</b>	<u>50,000.00</u>	<u>0.00</u>	<u>30,000.00</u>	<u>10,000.00</u>	<u>90,000.00</u>
<b>7100 • Project Mgmt-SGMA Implementatio</b>	0.00	0.00	23,343.43	30,603.35	53,946.78
<b>7300 • Legal Services</b>	0.00	1,505.00	1,977.00	5,808.08	9,290.08
<b>7350 • Audit Services - Financial</b>	0.00	0.00	8,900.00	0.00	8,900.00
<b>7600 • YC Groundwater Monitor Program</b>	0.00	0.00	0.00	42,064.00	42,064.00
<b>Total Expense</b>	<u>50,000.00</u>	<u>3,054.76</u>	<u>64,655.86</u>	<u>88,892.57</u>	<u>206,603.19</u>
<b>Net Income</b>	<u><u>396,880.03</u></u>	<u><u>-2,146.48</u></u>	<u><u>-62,493.09</u></u>	<u><u>-47,797.86</u></u>	<u><u>284,442.60</u></u>

**Yolo Subbasin Groundwater Agency**  
**Transaction List by Date**  
July 2018 through June 2019

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Transfer	07/30/2018			Funds Transfer	1010 · 1st Northern-Savings	√	1000 · 1st Northern-Checking	-96,000.00
Bill Pmt -Check	08/01/2018	110	Downey Brand		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-1,720.00
Bill Pmt -Check	08/01/2018	111	Yolo County Flood Control & WCD		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-94,566.29
Transfer	08/16/2018			Funds Transfer ACH #2124	1020 · Yolo County Treasury	√	1000 · 1st Northern-Checking	-110,000.00
Bill	08/20/2018	2018-09	Water Resources Association of Yolo Cty		2000 · Accounts Payable		7000 · Admin. Services/Expenses (WRA)	-50,000.00
Bill Pmt -Check	08/21/2018	112	Water Resources Association of Yolo Cty		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-50,000.00
Transfer	08/22/2018			Funds Transfer	1000 · 1st Northern-Checking	√	1010 · 1st Northern-Savings	-60,000.00
Invoice	09/13/2018	2018-01	City of West Sacramento		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	40,000.00
Invoice	09/13/2018	2018-02	Reclamation District 1600		1100 · Accounts Receivable		4100 · Member Contributions-Rural	3,462.00
Invoice	09/13/2018	2018-03	Reclamation District 827		1100 · Accounts Receivable		4100 · Member Contributions-Rural	613.00
Invoice	09/13/2018	2018-04	Reclamation District 787		1100 · Accounts Receivable		4100 · Member Contributions-Rural	14,700.00
Invoice	09/13/2018	2018-05	Reclamation District 765		1100 · Accounts Receivable		4100 · Member Contributions-Rural	700.00
Invoice	09/13/2018	2018-06	Reclamation District 730		1100 · Accounts Receivable		4100 · Member Contributions-Rural	2,249.00
Invoice	09/13/2018	2018-07	Yolo County Farm Bureau		1100 · Accounts Receivable		4200 · Member Contributions-Affiliates	10,000.00
Invoice	09/13/2018	2018-08	California American Water Company		1100 · Accounts Receivable		4200 · Member Contributions-Affiliates	5,000.00
Invoice	09/13/2018	2018-09	Colusa Drain Mutual Water Comany		1100 · Accounts Receivable		4200 · Member Contributions-Affiliates	10,000.00
Invoice	09/13/2018	2018-10	Reclamation District 2035		1100 · Accounts Receivable		4100 · Member Contributions-Rural	19,000.00
Invoice	09/13/2018	2018-11	Reclamation District 108		1100 · Accounts Receivable		4100 · Member Contributions-Rural	21,600.00
Invoice	09/13/2018	2018-12	Dunnigan Water District		1100 · Accounts Receivable		4100 · Member Contributions-Rural	5,350.00
Invoice	09/13/2018	2018-13	Esparto Community Service District		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	5,000.00
Invoice	09/13/2018	2018-14	Yocha Dehe Wintun Nation		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	10,000.00
Invoice	09/13/2018	2018-15	City of Winters		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	20,000.00
Invoice	09/13/2018	2018-16	City of Woodland		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	40,000.00
Invoice	09/13/2018	2018-17	City of Davis		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	40,000.00
Invoice	09/13/2018	2018-18	YCFC&WCD		1100 · Accounts Receivable		4100 · Member Contributions-Rural	110,000.00
Invoice	09/13/2018	2018-19	County of Yolo		1100 · Accounts Receivable		4100 · Member Contributions-Rural	40,000.00
Invoice	09/13/2018	2018-20	University of California Davis		1100 · Accounts Receivable		4200 · Member Contributions-Affiliates	40,000.00
Invoice	09/13/2018	2018-21	Madison Community Service District		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	5,000.00
Invoice	09/13/2018	2018-22	Reclamation District 537		1100 · Accounts Receivable		4100 · Member Contributions-Rural	2,600.00
Invoice	09/13/2018	2018-24	Reclamation District 785		1100 · Accounts Receivable		4100 · Member Contributions-Rural	1,600.00
Payment	09/26/2018	ACH #2296	Reclamation District 730		1200 · Undeposited Funds	√	1100 · Accounts Receivable	2,249.00
Deposit	09/26/2018			Deposit - ACH #2296	1000 · 1st Northern-Checking	√	1200 · Undeposited Funds	2,249.00
Payment	09/28/2018	28807	Reclamation District 108		1200 · Undeposited Funds	√	1100 · Accounts Receivable	10,800.00
Deposit	09/30/2018			Interest	1010 · 1st Northern-Savings	√	4400 · Interest Income	6.03
Bill	10/01/2018		ACWA/JPIA		2000 · Accounts Payable		-SPLIT-	-1,969.00
Check	10/01/2018			Service Charge	1020 · Yolo County Treasury	√	5100 · Bank & Other Fees	-47.76
Deposit	10/01/2018			Interest	1020 · Yolo County Treasury	√	4400 · Interest Income	904.18
Bill	10/02/2018	GEI - 2017	Yolo County Flood Control & WCD		2000 · Accounts Payable		7100 · Project Mgmt-SGMA Implementatio	-33,922.25
Payment	10/02/2018	6496	Yolo County Farm Bureau		1200 · Undeposited Funds	√	1100 · Accounts Receivable	10,000.00
Payment	10/02/2018	1500043276	California American Water Company		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,000.00
Payment	10/02/2018	2151	Reclamation District 827		1200 · Undeposited Funds	√	1100 · Accounts Receivable	613.00
Payment	10/02/2018	46218	Reclamation District 787		1200 · Undeposited Funds	√	1100 · Accounts Receivable	14,700.00
Payment	10/02/2018	50895	City of Winters		1200 · Undeposited Funds	√	1100 · Accounts Receivable	20,000.00
Payment	10/04/2018	17559	Esparto Community Service District		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,000.00

**Yolo Subbasin Groundwater Agency**  
**Transaction List by Date**  
July 2018 through June 2019

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Payment	10/04/2018	56084	YCFC&WCD		1200 · Undeposited Funds	√	1100 · Accounts Receivable	110,000.00
Payment	10/08/2018	128036	Yocha Dehe Wintun Nation		1200 · Undeposited Funds	√	1100 · Accounts Receivable	10,000.00
Payment	10/09/2018	282487	City of Woodland		1200 · Undeposited Funds	√	1100 · Accounts Receivable	40,000.00
Payment	10/11/2018	2383	Madison Community Service District		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,000.00
Payment	10/11/2018	2384	Reclamation District 1600		1200 · Undeposited Funds	√	1100 · Accounts Receivable	3,462.00
Deposit	10/11/2018	EFT		Deposit	1000 · 1st Northern-Checking	√	-SPLIT-	8,462.00
Bill	10/11/2018	529200	Downey Brand		2000 · Accounts Payable		7300 · Legal Services	-1,505.00
Deposit	10/12/2018			Deposit	1020 · Yolo County Treasury	√	-SPLIT-	226,113.00
Transfer	10/18/2018			Funds Transfer	1010 · 1st Northern-Savings	√	1000 · 1st Northern-Checking	-28,000.00
Payment	10/22/2018	10970908	University of California Davis		1200 · Undeposited Funds	√	1100 · Accounts Receivable	40,000.00
Bill Pmt -Check	10/23/2018	113	ACWA/JPIA		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-1,969.00
Bill Pmt -Check	10/23/2018	114	Downey Brand		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-1,505.00
Bill Pmt -Check	10/23/2018	115	Yolo County Flood Control & WCD		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-33,922.25
Payment	10/23/2018	279754	City of West Sacramento		1200 · Undeposited Funds	√	1100 · Accounts Receivable	40,000.00
General Journal	10/23/2018	2	Yolo County Flood Control & WCD	Adjusting GEI payment posted in FY18-19 to FY17-1 2010 · Accounts Payable Adjustment			7100 · Project Mgmt-SGMA Implementatio	33,922.25
Bill Pmt -Check	10/23/2018	115	Yolo County Flood Control & WCD	VOID: Adjusting entry to GEI Consulted work perform	1000 · 1st Northern-Checking	√	2000 · Accounts Payable	0.00
Payment	10/26/2018	9096	Dunnigan Water District		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,350.00
Check	11/08/2018			Service Charge	1000 · 1st Northern-Checking	√	5100 · Bank & Other Fees	-25.00
Deposit	11/26/2018			Deposit	1020 · Yolo County Treasury	√	-SPLIT-	90,350.00
Payment	11/29/2018	ACH 2650	Reclamation District 537		1200 · Undeposited Funds	√	1100 · Accounts Receivable	2,600.00
Payment	11/29/2018	3762	Colusa Drain Mutual Water Comany		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,000.00
Deposit	11/29/2018			Deposit	1000 · 1st Northern-Checking	√	1200 · Undeposited Funds	2,600.00
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

**Yolo Subbasin Groundwater Agency**  
**Transaction List by Date**  
July 2018 through June 2019

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
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
Deposit	03/31/2019			Interest	1010 · 1st Northern-Savings	√	4400 · Interest Income	7.14
Check	04/01/2019			Service Charge	1020 · Yolo County Treasury	√	5100 · Bank & Other Fees	-203.90
Deposit	04/01/2019			Interest	1020 · Yolo County Treasury	√	4400 · Interest Income	2,942.04
Bill Pmt -Check	04/03/2019	120	Downey Brand		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-627.00
Bill Pmt -Check	04/03/2019	121	Richardson & Company LLP		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-8,900.00
Bill	04/12/2019	535324	Downey Brand		2000 · Accounts Payable		7300 · Legal Services	-2,385.00
Bill	04/16/2019	2019-0416	Yolo County Flood Control & WCD		2000 · Accounts Payable		7600 · YC Groundwater Monitor Program	-42,064.00
Bill Pmt -Check	04/22/2019	122	Downey Brand		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-2,385.00
Bill	04/30/2019	2019-3	Water Resources Association of Yolo Cty		2000 · Accounts Payable		7000 · Admin. Services/Expenses (WRA)	-30,000.00
Invoice	05/08/2019	2018-25	Reclamation District 999		1100 · Accounts Receivable		4100 · Member Contributions-Rural	25,249.55
Transfer	05/09/2019			Funds Transfer ACH #3943	1020 · Yolo County Treasury	√	1000 · 1st Northern-Checking	-90,000.00
Bill Pmt -Check	05/10/2019	123	Water Resources Association of Yolo Cty		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-30,000.00
Payment	05/10/2019	18578	Reclamation District 999		1200 · Undeposited Funds	√	1100 · Accounts Receivable	25,249.55
Bill	05/13/2019	536336	Downey Brand		2000 · Accounts Payable		7300 · Legal Services	-1,836.08
Invoice	05/14/2019	2018-26	Reclamation District 150		1100 · Accounts Receivable		4100 · Member Contributions-Rural	4,293.00
Bill	05/31/2019	2019-0430	Yolo County Flood Control & WCD		2000 · Accounts Payable		7100 · Project Mgmt-SGMA Implementatio	-22,076.89
Bill Pmt -Check	06/03/2019	124	Downey Brand		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-1,836.08
Bill Pmt -Check	06/03/2019	125	Yolo County Flood Control & WCD		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-42,064.00
Deposit	06/19/2019			Deposit	1020 · Yolo County Treasury	√	1200 · Undeposited Funds	25,249.55
Payment	06/19/2019	ACH #4346	Reclamation District 150		1200 · Undeposited Funds	√	1100 · Accounts Receivable	4,293.00
Deposit	06/20/2019			Deposit	1000 · 1st Northern-Checking	√	1200 · Undeposited Funds	4,293.00
Deposit	06/28/2019			Interest	1010 · 1st Northern-Savings	√	4400 · Interest Income	8.03
Bill	06/30/2019	538348	Downey Brand		2000 · Accounts Payable		7300 · Legal Services	-1,587.00
Bill	06/30/2019	2019-0630	Yolo County Flood Control & WCD		2000 · Accounts Payable		7100 · Project Mgmt-SGMA Implementatio	-8,526.46
Check	06/30/2019			Service Charge	1020 · Yolo County Treasury	√	5100 · Bank & Other Fees	-213.24
Deposit	06/30/2019			Interest	1020 · Yolo County Treasury	√	4400 · Interest Income	2,661.09
General Journal	06/30/2019	6		Adjustment #2 per audit	2100 · Due to Other Govts		7000 · Admin. Services/Expenses (WRA)	20,000.00
General Journal	06/30/2019	7	Reclamation District 307	Adjustment #3 from audit	1100 · Accounts Receivable		4100 · Member Contributions-Rural	5,941.00



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To the Board of Directors and Management  
Yolo Subbasin Groundwater Agency  
Woodland, CA

In planning and performing our audit of the financial statements of the governmental activities and major Special Revenue Fund of the Yolo Subbasin Groundwater Agency (the Agency) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing 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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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 may exist that have not been identified.

During our audit, we became aware of the following matters that have been included for your consideration:

#### Creation of Policies and Procedures

We recommend YSGA consider approving an investment policy, capital assets policy, employee and Board expense reimbursement policy, procurement policy and fraud reporting policy, as applicable. A good starting point would be the policies and procedures of a member agency.

We also recommend the Administrative Coordinator document procedures performed to process transactions so another employee/contract employee would have procedures to follow in case of turnover. Areas to document may include how to process cash receipts, cash disbursements and bank reconciliations in QuickBooks, what documentation should be maintained, how to produce QuickBooks reports used by the Board as well as when and how to prepare required regulatory/State filings and information for Board meetings. We would recommend keeping the information basic initially and adding to it over time as time permits.

\* \* \* \* \*

This communication is intended solely for the information and use of the Board of Directors, management, and others within the Agency, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Richardson & Company, LLP*

August 26, 2019

**YOLO SUBBASIN GROUNDWATER AGENCY**

**Audited Financial Statements and  
Compliance Report**

**June 30, 2019**



YOLO SUBBASIN GROUNDWATER AGENCY

Audited Financial Statements and  
Compliance Report

June 30, 2019

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Yolo Subbasin Groundwater Agency  
Woodland, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major Special Revenue Fund of the Yolo Subbasin Groundwater Agency (the Agency), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the major Special Revenue Fund of the Agency as of June 30, 2019, and the respective changes in financial position thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, as listed in the accompanying table of contents, 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.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2019 on our consideration of the Agency'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 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 Agency's internal control over financial reporting and compliance.

*Richardson & Company, LLP*

August 26, 2019

**Yolo Subbasin Groundwater Agency**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2019**

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**OVERVIEW**

The Yolo Subbasin Groundwater Agency (Agency) was formed under a Joint Exercise of Powers Agreement on June 19, 2017 pursuant to the Joint Exercise of Powers Act, California Government Code §§ 6500 *et seq.* The California Legislature enacted the 2014 Sustainable Groundwater Management Act (SGMA), effective January 1, 2015, requiring the formation of a Groundwater Sustainability Agency for each of the regional subbasins in the State.

The Agency was formed for the purpose of acting as the Groundwater Sustainability Agency (GSA) for the Yolo Subbasin. The Agency is considered the exclusive GSA for the Yolo Subbasin.

The mission of the Agency is to provide a dynamic, cost-effective, flexible collegial organization to ensure compliance with SGMA within the Yolo Subbasin. Each of the member agencies and affiliated parties will have initial responsibility for groundwater management within their respective jurisdictional boundaries and the Agency will serve a coordinating and administrative role for developing the Groundwater Sustainability Plan (GSP). The Yolo Subbasin GSP will be completed by January 1, 2022 to meet the State's deadline.

**DESCRIPTION OF BASIC FINANCIAL STATEMENTS**

The Agency maintains its accounting records in accordance with generally accepted accounting principles for a Special Revenue Fund of the governmental fund group as prescribed by the Government Accounting Standards Board. A Special Revenue Fund is used to account for the proceeds of specific revenue sources that are either restricted or committed to expenditure for specified purposes. Agency's revenues are legally restricted under a joint powers agreement provided for under the California Government Code. The accounts of the Agency are organized on the basis of fund accounting. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

The Governmental Accounting Standards Board requires that fund balances are reported in classifications that comprise a hierarchy based primarily on the extent to which the Agency is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The categories include non-spendable and restricted funds. Non-spendable fund balance represents amounts such as prepaid expenses that are not available for expenditure because they are not expected to be converted to cash. The Agency's revenues are legally restricted for the purpose of managing the Yolo groundwater subbasin, so any residual amounts would be considered restricted fund balance.

The basic financial statements include the statement of net position/governmental fund balance sheet and the statement of activities/statement of revenues, expenditures, and changes in fund balance. Additionally, the statement of revenues, expenditures, and changes in fund balance – budget to actual is included on page 10 of this report.

The Agency as a single governmental JPA presents their fund financial statements with their government-wide statements on the Statement of Net Position. Over time, increases or decreases in fund balance and net position may serve as a useful indicator of whether Agency's financial position is improving or deteriorating.

The statement of activities/statement of revenues, expenditures, and changes in fund balance reports all of the Agency's revenues and expenses/expenditures during the periods indicated. This statement reflects the operating activity as both a Special Revenue Fund and also converts to a statement of activities, if

## Yolo Subbasin Groundwater Agency

### Management's Discussion and Analysis

For the Year Ended June 30, 2019

applicable. All changes in fund balance of the Special Revenue Fund are reported as soon as the underlying event is measurable and available. Expenditures/expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e. amounts due to vendors) for both the fund balance and net position. Revenues are reported when available (i.e. grant awards) for fund balance and reported when earned under the accrual basis in the statement of net position.

The statement of revenues, expenditures, and changes in fund balance – budget to actual illustrate the actual results compared to the legally adopted budget on a fund basis. The fund basis does not include depreciation expense and includes capital asset purchases as expenditures.

#### NOTES TO FINANCIAL STATEMENTS

The notes provide additional information that is essential to a full understanding of the financial data provided in the financial statements. The notes to the financial statements can be found on pages 11 to 16 of this report.

#### CONDENSED STATEMENTS OF NET POSITION

For the fiscal years ended June 30, the following condensed comparative Statements of Net Position using a net position basis are presented:

	<u>2019</u>	<u>2018</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Current Assets	\$ 501,964	\$ 335,538	\$ 166,426	50%
Total Assets	<u>501,964</u>	<u>335,538</u>	<u>166,426</u>	<u>50%</u>
Current Liabilities	32,190	150,208	(118,018)	(79%)
Total Liabilities	<u>32,190</u>	<u>150,208</u>	<u>(118,018)</u>	<u>(79%)</u>
Net position:				
Restricted for groundwater sustainability activities	<u>469,774</u>	<u>185,330</u>	<u>284,444</u>	<u>153%</u>
Total Net Position	<u>\$ 469,774</u>	<u>\$ 185,330</u>	<u>\$ 284,444</u>	<u>153%</u>

#### FISCAL YEAR 2019 COMPARED TO FISCAL YEAR 2018

Current assets consisted of cash and cash equivalents, due from other governments and prepaid assets. Current assets increased by \$166,426 from the previous year. The increase is primarily due to not spending the expected consulting costs for project management.

Current liabilities of \$32,190 decreased \$118,018 from the previous year and include amounts due to Yolo County Flood Control and Water Conservation District (the District). The District is a related party that manages the projects and work for the Agency. The current liabilities include \$30,603 due to the District for project management expenses.

The restricted net position may be used to meet the Agency's ongoing obligations to member agencies and creditors. Restricted net position increased by \$284,444. This increase was the result of revenue being greater than project expenses by \$284,444.

**Yolo Subbasin Groundwater Agency**  
**Management's Discussion and Analysis**  
For the Year Ended June 30, 2019

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**CONDENSED SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION**

For the fiscal years ended June 30, the following condensed Statement of Activities are presented:

	<b><u>June 30, 2019</u></b>	<b><u>June 30, 2018</u></b>	<b><u>Increase (Decrease)</u></b>	<b><u>% Change</u></b>
General Revenues	\$ 491,046	\$ 448,948	\$ 42,098	9%
Total Expenses	206,602	263,618	(57,016)	(22%)
Change in Net Position	284,444	185,330	99,114	53%
Net position, beginning of year	185,330		185,330	0%
Net position, end of year	<u>\$ 469,774</u>	<u>\$ 185,330</u>	<u>\$ 284,444</u>	<u>153%</u>

**ANALYTICAL REVIEW REVENUES**

The Agency's principal source of revenue is from dues contributions received from its member agencies. The total revenue received from this source for the fiscal year was \$482,358 and are \$35,484 higher than in the previous year.

**ANALYTICAL REVIEW EXPENSES**

Total operating expenses for the fiscal year were \$206,602, which was primarily for administrative and technical services, and is \$57,016 lower than the previous year's expenses of \$263,618. The decrease in costs reflect the work required for startup tasks needed for the agency in the prior year.

**Yolo Subbasin Groundwater Agency**  
**Management's Discussion and Analysis**  
For the Year Ended June 30, 2019

**SPECIAL REVENUE AND CONDENSED BUDGETARY ANALYSIS**

For the fiscal year ended June 30, 2019, the following condensed Budget to Actual Statements of Revenues, Expenditures, and Changes in Fund Balance are presented:

	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance with Budget Positive (Negative)</b>	<b>% Difference</b>
General revenues				
Member contributions	\$ 481,646	\$ 482,358	\$ 712	0%
Use of money and property	2,000	8,688	6,688	77%
Total Revenues	483,646	491,046	7,400	2%
Expenditures				
Administration services				
Water Resource Association	120,000	70,000	50,000	71%
Westside Integrated Water Management Plan (IRWMP)		20,000	(20,000)	-100%
Project management	110,000	53,947	56,053	104%
Yolo County groundwater monitoring program	42,064	42,064	-	0%
Services and supplies	12,400	11,301	1,099	10%
Legal	20,000	9,290	10,710	115%
Monitoring sensors	80,000		80,000	0%
Consulting services	20,000		20,000	0%
Total Expenditures	404,464	206,602	197,862	96%
Expenditures (over) under revenue	79,182	284,444	205,262	72%
Fund balance, beginning of year	185,330	185,330	-	0%
Fund balance, end of year	\$ 264,512	\$ 469,774	\$ 205,262	44%

**ADMINISTRATIVE SERVICES EXPENSES**

The Agency incurs administrative expenses from Water Resources Association of Yolo County (WRA) to manage the Agency. Total actual administrative costs were \$30,000 lower than budgeted, largely due to administrative time needed being less than anticipated. Administrative expenses are budgeted based upon the costs as needed under the Administrative Services Agreement with the WRA. Also, the Agency reduced administration services expense by \$20,000 due to a change in estimate as a result of changing the Administrative Services Agreement from fixed fee reimbursement to as needed cost reimbursement.

**PROJECT MANAGEMENT AND LEGAL EXPENSES**

Overall consulting fees came in lower than budgeted. Lower costs of \$53,947 are the result of not using consultants as expected for updating the GSP and groundwater modeling. Additionally, legal costs were much lower due to legal counsel having less legal issues with the GSP.

**MONITORING SENSORS AND CONSULTING SERVICES**

The Agency did not incur budgeted monitoring sensors or consulting services costs due to the GSP being in the planning stage of development.

**ACCOMPLISHMENTS**

On June 19, 2017, Agency JPA Agreement was adopted and executed by all member agencies and a Fiscal Year 2017-2018 "Interim" Budget was adopted.

**Yolo Subbasin Groundwater Agency**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2019**

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On September 18, 2017, the Board approved the Yolo County Flood Control & Water Conservation District (the District) as the Proposition 1 Sustainable Groundwater Program Grant applicant and fiscal agent on behalf of the Agency. The Board approved the District submitting a \$1 million grant request to the California Department of Water Resources (DWR).

On November 13, 2017, the Agency's Board adopted a Fiscal Year 2017-2018 budget and entered into agreements with the Water Resources Association of Yolo County and the District for administrative and administrative/technical services, respectively.

On March 19, 2018, the Agency's Board adopted Resolution 2018-1 signifying the formal initiation of developing the Yolo Subbasin Groundwater Sustainability Plan (GSP).

The Agency was awarded a \$1 million Proposition 1 planning grant from DWR to develop a GSP for the Yolo subbasin. Acting as the fiscal agent for the Agency, the District executed an agreement with the DWR in November 2018 for the planning grant. On June 18, 2018, the Agency approved the District continuing to serve as fiscal agent and grant manager for the Proposition 1 planning grant.

As stated in the JPA Agreement Article 5.11, following the 2-year anniversary of the Agreement effective date (June 19, 2017), the Board of Directors shall consider whether to recommend to the Members that the voting structure and/or expense allocation provisions should be modified in any respect. On April 22, 2019 the Agency Board of Directors voted to postpone reconsideration of the voting structure and expense allocation until after the Groundwater Sustainability Plan (GSP) is completed and submitted to the California Department of Water Resources. The deadline for this submission is January 1, 2022, however it is anticipated that the GSP will be completed much earlier than this deadline.

On April 22, 2019, the Agency Board of Directors approved Reclamation District's 150, 307 and 999 to join the membership of the Agency JPA. All three Reclamation Districts agreed to retroactively pay membership dues to the formation date of the YSGA in 2017. After each District's Board of Trustees approve, sign and return the JPA agreement, they will each pay dues for FY2017-18 and FY2018-19 based on the rates stated in the JPA Agreement for Rural Agencies.

On June 17, 2019, the Agency Board adopted an annual budget for fiscal years 2019-2020 and 2020-2021. This budget includes the addition of dues contributions from the new Reclamation District member agencies: 150, 307 and 999.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Agency Board approved its first annual budget for fiscal years 2017-2018 and 2018-2019 on June 19, 2017. Budget amendments were adopted on June 18, 2018 and April 22, 2019. The Board agreed that the YSGA's organizational structure and fee schedule would be revisited after the second year of operations.

The Agency Board approved a second annual budget for fiscal years 2019-2020 and 2020-2021 on June 17, 2019. This budget was based on the April 22, 2019 adopted amendments.

#### CONTACTING THE AGENCY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our stakeholders with a general overview of the Agency's finances and to demonstrate accountability for the revenues it receives. If you have any questions regarding this report or need additional information, contact the Yolo Subbasin Groundwater Agency, 34274 State Highway 16, Woodland, CA 95695 or at [yologroundwater.org](http://yologroundwater.org).



## YOLO SUBBASIN GROUNDWATER AGENCY

STATEMENT OF NET POSITION AND  
GOVERNMENTAL FUND BALANCE SHEET

June 30, 2019

	Special Revenue Fund	Adjustments	Statement of Net Position
ASSETS			
Current Assets			
Cash and investments	\$ 495,531		\$ 495,531
Due from other governments	5,941		5,941
Prepaid insurance	492		492
TOTAL ASSETS	<u>\$ 501,964</u>		<u>501,964</u>
LIABILITIES			
Current Liabilities			
Accounts payable	\$ 1,587		1,587
Due to other governments	30,603		30,603
TOTAL LIABILITIES	<u>32,190</u>		<u>32,190</u>
FUND BALANCE			
Fund balance:			
Restricted for groundwater sustainability activities	<u>469,774</u>	<u>\$ (469,774)</u>	
TOTAL FUND BALANCE	<u>469,774</u>	<u>(469,774)</u>	
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 501,964</u>		
NET POSITION			
Restricted for groundwater sustainability activities		<u>469,774</u>	<u>469,774</u>
TOTAL NET POSITION		<u>\$ 469,774</u>	<u>\$ 469,774</u>

The accompanying notes are an integral part of these financial statements.

YOLO SUBBASIN GROUNDWATER AGENCY

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Year Ended June 30, 2019

	Special Revenue Fund	Adjustments	Statement of Net Position
EXPENDITURES/EXPENSES			
Administration services			
Water Resource Association	\$ 70,000		\$ 70,000
Westside Integrated Water Management Plan (IRWMP)	20,000		20,000
Project management	53,947		53,947
Yolo County groundwater monitoring program	42,064		42,064
Services and supplies	11,301		11,301
Legal	9,290		9,290
TOTAL EXPENDITURES/EXPENSES	206,602		206,602
NET PROGRAM EXPENSES	206,602		206,602
GENERAL REVENUES			
Member contributions			
Rural	257,358		257,358
Municipal	160,000		160,000
Affiliates	65,000		65,000
Use of money and property	8,688		8,688
TOTAL REVENUES	491,046		491,046
EXCESS OF REVENUES OVER EXPENDITURES	284,444	\$ (284,444)	
CHANGE IN NET POSITION		284,444	284,444
Fund balance/net position, beginning of year	185,330		185,330
FUND BALANCE/NET POSITION, END OF YEAR	\$ 469,774	\$ -	\$ 469,774

The accompanying notes are an integral part of these financial statements.

YOLO SUBBASIN GROUNDWATER AGENCY  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - SPECIAL REVENUE FUND

For the Year Ended June 30, 2019

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
REVENUES				
Member contributions				
Rural	\$ 241,874	\$ 236,646	\$ 257,358	\$ 20,712
Municipal	160,000	160,000	160,000	
Affiliates	65,000	65,000	65,000	
White areas		20,000		(20,000)
Use of money and property	2,000	2,000	8,688	6,688
TOTAL REVENUES	468,874	483,646	491,046	7,400
EXPENDITURES				
Current				
Administration services				
Water Resource Association	120,000	120,000	70,000	50,000
Westside Integrated Water Management Plan (IRWMP)			20,000	(20,000)
Project management	110,000	110,000	53,947	56,053
Yolo County groundwater monitoring program	42,064	42,064	42,064	
Services and supplies	3,500	12,400	11,301	1,099
Legal	20,000	20,000	9,290	10,710
Monitoring sensors	80,000	80,000		80,000
Consulting services	20,000	20,000		20,000
TOTAL EXPENDITURES	395,564	404,464	206,602	197,862
NET CHANGE IN FUND BALANCE	\$ 73,310	\$ 79,182	284,444	\$ 205,262
Fund balance, beginning of year			185,330	
FUND BALANCE, END OF YEAR			\$ 469,774	

The accompanying notes are an integral part of these financial statements.

# YOLO SUBBASIN GROUNDWATER AGENCY

## NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2019

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Yolo Subbasin Groundwater Agency (the Agency) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies of the Agency are described below.

Nature of Activities: The Agency was formed under a Joint Exercise of Powers Agreement on June 19, 2017 pursuant to the Joint Exercise of Powers Act, California Government Code §§ 6500 *et seq* for the purpose of acting as the Groundwater Sustainability Agency (GSA) for the Yolo Subbasin. The California Legislature enacted the 2014 Sustainable Groundwater Management Act (SGMA), effective January 1, 2015, requiring the formation of a Groundwater Sustainability Agency for the each of the regional subbasins in the State.

The Agency was formed for the purpose of acting as the Groundwater Sustainability Agency (GSA) for the Yolo Subbasin. The Agency is considered the exclusive GSA for the Yolo Subbasin.

The Agency's mission is to provide a dynamic, cost-effective, flexible collegial organization to ensure compliance with SGMA within the Yolo Subbasin. Each of the member agencies and affiliated parties will have initial responsibility for groundwater management within their respective jurisdictional boundaries and the Agency will serve a coordinating and administrative role for developing the Groundwater Sustainability Plan (GSP). The Yolo Subbasin GSP will be completed by January 1, 2022 to meet the State's deadline.

The Agency's members and affiliated parties cited in the Agency's JPA agreement include:

#### Member agencies:

- City of Davis
- City of Winters
- Dunnigan Water District
- Madison Community Service District
- Reclamation District 150
- Reclamation District 307
- Reclamation District 537
- Reclamation District 765
- Reclamation District 787
- Reclamation District 1600
- Yocha Dehe Wintun Nation
- Yolo County Flood Control and Water Conservation District
- City of West Sacramento
- City of Woodland
- Esparto Community Service District
- Reclamation District 108
- Reclamation District 730
- Reclamation District 785
- Reclamation District 827
- Reclamation District 999
- Reclamation District 2035
- Yolo County

#### Affiliated parties:

- California American Water Company – Dunnigan
- Environmental Party Representative
- Private Pumper Representative as appointed by the Yolo County Farm Bureau
- Colusa Drain Mutual Water Company
- University of California, Davis

# YOLO SUBBASIN GROUNDWATER AGENCY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2019

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

In addition to the agencies above, as described in Note D, the Agency and the Water Resources Association of Yolo County (WRA) have common board members and management. The Agency had no employees or capital assets as of June 30, 2019. The WRA and Yolo County Flood Control and Water Conservation District provide administration and technical support to the Agency.

Basis of Presentation - Government-wide Financial Statements: The government-wide financial statements (i.e., the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the primary government.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Revenues that are not classified as program revenues, including interest income, are presented as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Nonexchange transactions in which the Agency gives or receives value without directly receiving or giving equal value in exchange, include grants, entitlements and contributions. These revenues are recognized when all eligibility requirements have been met. When nonexchange revenues are received before eligibility requirements are met, they are reported as unearned revenues until earned.

The Agency had no noncurrent assets or liabilities and, therefore, the activities reported in the Special Revenue Fund also represent the amounts reported in the government-wide financial statements.

Basis of Presentation – Fund Financial Statements: The accounts of the Agency are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund is established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions or limitations. Major individual funds are reported as separate columns in the fund financial statements. The Agency reports its activities in a Special Revenue Fund.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Agency considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Grant funds and exchange revenue earned but not received are recorded as a receivable. Grant funds and exchange revenue received before the revenue recognition criteria have been met or not received within the availability period are reported as deferred inflows or unearned revenues, respectively.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term liabilities, expenditures related to claims and judgments and expenditures related to compensated absences are recognized to the extent they have matured and are payable from current financial resources. General capital asset purchases are reported as capital outlay expenditures and proceeds of debt are reported as other financing sources in governmental funds.

YOLO SUBBASIN GROUNDWATER AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

When both restricted and unrestricted resources are available, it is the Agency's policy to use restricted resources first, then unrestricted resources as they are needed.

The Agency's only major governmental fund is the Special Revenue Fund. The Special Revenue Fund is the general operating fund of the Agency and accounts for revenues restricted to providing groundwater sustainability activities of the Agency. The fund is charged with all costs of operations.

Revenue Recognition: The major source of revenue for the Agency is member contributions. The contributions from municipal members and affiliated parties is a flat amount approved by the Board, while the contributions by rural agencies is \$.50 per acre. The Board of Directors approved budgeted contributions from "white areas" not included in the boundaries of member agencies, but no contributions were billed for these areas during the year ended June 30, 2019.

Fund Balance: Governmental funds report nonspendable, restricted, committed, assigned and unassigned balances.

Nonspendable Funds – Fund balance should be reported as nonspendable when the amounts cannot be spent because they are either not in spendable form, or are legally or contractually required to be maintained intact. Nonspendable balances are not expected to be converted to cash within the next operating cycle, which include prepaid expenses and long-term receivables. The Agency does have nonspendable fund balance as of June 30, 2019.

Restricted Funds – Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. All of the Agency's fund balance was restricted under the JPA agreement as of June 30, 2019. The Agency's restricted fund balance includes a Board designated cash reserve of \$24,000 set aside to cover approximately three months of estimated expenditures. The reserve may go below this level if expenditures are approved by the Board in excess of revenues. The Board may allocate funds in excess of the policy in the following fiscal year.

Committed Funds – Fund balance should be reported as committed when the amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, which is a Resolution of Board of Directors. These amounts cannot be used for any other purpose unless the governing body modifies or removes the fund commitment with another Resolution. The Agency had no committed fund balance at June 30, 2019.

Assigned Funds – Fund balance should be reported as assigned when the amounts are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Agency had no assigned fund balance at June 30, 2019.

Unassigned Funds – Unassigned fund balance is the residual classification of the Agency's funds and includes all spendable amounts that have not been restricted, committed, or assigned to specific purposes. The Agency had no unassigned fund balance at June 30, 2019.

Budget: The Board approves all budgeted revenues and expenditures for the Special Revenue Fund.

YOLO SUBBASIN GROUNDWATER AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgeted revenues and expenditures represent the original budget as approved by the Board and the final budget, which includes modifications of the original budget through amendments approved by the Board of Directors during the year. Budgetary control is maintained at the fund level. The budget may only be amended by the Board of Directors. The budget is presented on a basis consistent with generally accepted accounting principles. Appropriations lapse at the end of each fiscal year.

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts. Actual results could differ from those estimates.

NOTE B – CASH AND INVESTMENTS

The following is a summary of cash and investments at June 30, 2019:

Cash and investments:	
Bank deposits	\$ 102,530
Investment in the County of Yolo investment pool	<u>393,001</u>
Total cash and investments	<u>\$ 495,531</u>

Investment Policy: All investments are made in accordance with Government Code, Section 53600, Chapter 4 – Financial Affairs. The Agency has contracted with the County of Yolo Chief Financial Officer to be the Auditor and Treasurer of the Agency. The Agency has no investment policy and currently only allows investment of excess funds in the County of Yolo investment pool.

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of June 30, 2019 the weighted average maturity of the investments contained in the County of Yolo investment pool was approximately 449 days.

Credit Risk: Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County of Yolo investment pool does not have a rating provided by a nationally recognized statistical rating organization.

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of the Agency's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law contains limitations on the amount that can be invested in any one issuer. All investments of the Agency are in the County pool, which contains a diversification of investments.

Custodial Credit Risk for Deposits: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of this investment or collateral securities that are in the possession of another party. The California Government Code and the Agency's

# YOLO SUBBASIN GROUNDWATER AGENCY

## NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2019

### NOTE B – CASH AND INVESTMENTS (Continued)

investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: 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% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2019, the carrying amount of the deposits was \$102,530 and the balance in financial institutions was \$102,530, all of which was covered by federal depository insurance.

Investment in County of Yolo Investment Pool: The Agency participates in the County of Yolo investment pool, which is managed by the Yolo County Treasurer. Funds deposited in the County pool are invested in accordance with the California State Government Code and the County investment policy. The County has established a financial oversight committee to monitor and review the management of funds maintained in the investment pool in accordance with Article 6, Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. On a quarterly basis, interest is allocated to participants based on average daily balances. Investments held in the County's investment pool are available on demand and are stated at amortized cost, which approximates fair value. Information regarding categorization of investments and other deposit and investment risk disclosures can be found in Yolo County's financial statements. The County of Yolo financial statements may be obtained by contacting the County Auditor Controller's office at 625 Court Street, Room 102, Woodland, CA 95695 or at [yolocounty.org](http://yolocounty.org) on the General Governments, Budget and Finance page.

### NOTE C – INSURANCE

The Agency participates in the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA) a public entity risk pool of California water agencies, for general and auto liability, public officials liability, and cybercrime liability. ACWA/JPIA provides insurance through the pool up to a certain level, beyond which group purchased commercial excess insurance is obtained. The Agency pays an annual premium to ACWA/JPIA that includes its pro-rata share of excess insurance premiums, charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the ACWA/JPIA. The Agency's deductibles and maximum coverage are as follows:

Coverage	ACWA/JPIA	Commercial Insurance	Deductible
General and auto liability (includes public officials liability)	\$ 5,000,000	\$ 55,000,000	None
Cyber liability		3,000,000 per occurrence 5,000,000 aggregated	\$ 1,000

The Agency continues to carry commercial insurance for all other risks of loss to cover all claims for risk of loss to which the Agency is exposed. Settled claims resulting from these risks have not exceeded commercial insurance coverage and there have been no reductions in insurance coverage.



YOLO SUBBASIN GROUNDWATER AGENCY  
NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2019

NOTE D – RELATED PARTY TRANSACTIONS

As discussed in Note A, the Agency is composed of various member agencies that share common Board Members.

The Yolo County Flood Control and Water Conservation District (the District) is a member agency that provided various administrative and technical services to the Agency under an administrative and technical services agreement. As of June 30, 2019, the Agency reimbursed the District \$42,064 for the groundwater monitoring program and \$53,947 for administration and technical support, of which \$30,603 was reported as due to other governments at June 30, 2019.

The Water Resources Association of Yolo County (WRA) provides administrative services to the Agency under an administrative services agreement. As of June 30, 2019, the Agency reimbursed the WRA \$90,000 for administrative services, including \$20,000 for the Westside-Sacramento Integrated Regional Water Management Plan. The District provides office space free of charge to the WRA staff performing accounting services for the Agency. The WRA provides computer technology to the Agency under the agreement.

NOTE E – CONTINGENCIES

The Agency is eligible for the 2017 Proposition 1 Sustainable Groundwater Planning (SGWP) Grant from the California Department of Water Resources (DWR) for the purpose of developing a Groundwater Sustainability Plan (GSP). However, the Agency deferred administration of this grant to the District. The grant agreement amount will not exceed \$1,000,000. Costs charged to the grant program are subject to audit and potential adjustment by the DWR. Therefore, to the extent that District has not complied with rules and regulation governing the grant could ultimately result in the Agency incurring direct costs to develop the GSP. In the opinion of the Agency management, the ultimate liability, if any, from any such audits are not expected to have a significant impact on the Agency's operations.

The Agency is responsible for developing a GSP for the Yolo Subbasin under the 2014 Groundwater Sustainability Act. The GSP is subject to review and approval by the State of California, which could result in additional unanticipated costs to comply with State requirements.

NOTE F – SUBSEQUENT EVENT

On May 3, 2019, the Department of Water Resources released the draft Sustainable Groundwater Management Grant Program Proposition 68 2019 Guidelines and Planning Grant. The third Sustainable Groundwater Management Planning and Implementation Grant Solicitation made/will make approximately \$47 million and \$88 million, respectively, available for competitive grants for projects that address drought and groundwater investments.

NOTE G – CHANGE IN ESTIMATE

During the year ended June 30, 2018, the Agency accrued a payable to the WRA of \$20,000 as the remaining amount of the fixed payment required under the administration services contract. However, the WRA's Board of Directors approved an amendment of the contract requiring payments only for services provided and did not require the Agency to reimburse unpaid amounts from 2018. As a result, the payable was written-off as a reduction of administration services expense during the year ended June 30, 2019.

## **COMPLIANCE REPORT**



550 Howe Avenue, Suite 210  
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INDEPENDENT AUDITOR'S 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*

To the Board of Directors  
Yolo Subbasin Groundwater Agency  
Woodland, California

We have audited, 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, the financial statements of the governmental activities and the major Special Revenue Fund of the Yolo Subbasin Groundwater Agency (the Agency), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated August 26, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) 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 Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency'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 Agency'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 may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Agency'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 determination of financial statement amounts. 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 compliance and the results of that testing, and not to provide on the effectiveness of the Agency'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Richardson & Company, LLP*

August 26, 2019



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## GOVERNANCE LETTER

To the Board of Directors  
Yolo Subbasin Groundwater Agency  
Woodland, California

We have audited the financial statements of the governmental activities and major Special Revenue Fund of the Yolo Subbasin Groundwater Agency (the Agency) for the year ended June 30, 2019, and have issued our report thereon dated August 26, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as information related to the planned scope and timing of the audit. We communicated such information to you in our engagement letter dated December 1, 2018 and to a member of the Board of Directors during the audit. Professional standards also require that we provide you with the following information related to our audit.

### Significant Audit Matters

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Agency are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Agency during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive accounting estimate affecting the financial statements is used in determining the amount of liabilities recorded. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were the disclosures related to the related party transactions and contingencies disclosed in Notes D and E to the financial statements, respectively.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Four adjustments were proposed during the audit, including an entry to reclassify a liability for reporting purposes, an entry to reverse prior year accrued administrative services expenses not billed by the Water Resource Association, an entry to accrue County of Yolo fourth quarter interest and an entry to accrue a receivable for member dues owed from Reclamation District 307.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated August 26, 2019.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Agency's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Agency's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, which is RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

\* \* \* \* \*

To the Board of Directors  
Yolo Subbasin Groundwater Agency

Restriction on Use

This information is intended solely for the use of the Board of Directors and management of the Agency and is not intended to be, and should not be, used by anyone other than these specified parties.

*Richardson & Company, LLP*

August 26, 2019

# Yolo Subbasin Groundwater Agency

## Balance Sheet

As of August 31, 2019

	<u>Aug 31, 19</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1000 - 1st Northern-Checking	69,808.20
1010 - 1st Northern-Savings	45,530.70
1020 - Yolo County Treasury	<u>431,078.84</u>
Total Checking/Savings	546,417.74
Accounts Receivable	
1100 - Accounts Receivable	<u>202,119.75</u>
Total Accounts Receivable	202,119.75
Other Current Assets	
1200 - Undeposited Funds	<u>191,300.00</u>
Total Other Current Assets	<u>191,300.00</u>
Total Current Assets	<u>939,837.49</u>
<b>TOTAL ASSETS</b>	<u><b>939,837.49</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 - Accounts Payable	<u>23,786.44</u>
Total Accounts Payable	<u>23,786.44</u>
Total Current Liabilities	<u>23,786.44</u>
Total Liabilities	23,786.44
Equity	
3000 - Unassigned Fund Balance	-24,000.00
3300 - Assigned Fund Balance	24,000.00
3200 - Retained Earnings	469,772.49
Net Income	<u>446,278.56</u>
Total Equity	<u>916,051.05</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>939,837.49</b></u>



# Yolo Subbasin Groundwater Agency

## Budget vs Actual

July through August 2019

	<u>Jul - Aug 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	0.00	5,000.00	0.0%
<b>Total Income</b>	<u>470,557.00</u>	<u>486,646.00</u>	<u>96.69%</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)			
7000 · Admin. Services/Expenses (WRA)	16,886.44	106,000.00	15.93%
7010 · Westside IRWMP Cost Share (WRA)	0.00	21,500.00	0.0%
<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	0.00	110,000.00	0.0%
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>24,278.44</u>	<u>410,064.00</u>	<u>5.92%</u>
<b>Net Income</b>	<u><u>446,278.56</u></u>	<u><u>76,582.00</u></u>	<u><u></u></u>

**Yolo Subbasin Groundwater Agency**  
**Profit & Loss**  
July through August 2019

	<u>Jul 19</u>	<u>Aug 19</u>	<u>TOTAL</u>
<b>Income</b>			
<b>4000 - Member Contributions-Municipal</b>	0.00	160,000.00	160,000.00
<b>4100 - Member Contributions-Rural</b>	5,941.00	239,616.00	245,557.00
<b>4200 - Member Contributions-Affiliates</b>	<u>0.00</u>	<u>65,000.00</u>	<u>65,000.00</u>
<b>Total Income</b>	5,941.00	464,616.00	470,557.00
<b>Expense</b>			
<b>5300 - Insurance-General &amp; Auto</b>	492.00	0.00	492.00
<b>7000 - Admin. Services/Expenses (WRA)</b>	0.00	16,886.44	16,886.44
<b>7350 - Audit Services - Financial</b>	<u>0.00</u>	<u>6,900.00</u>	<u>6,900.00</u>
<b>Total Expense</b>	<u>492.00</u>	<u>23,786.44</u>	<u>24,278.44</u>
<b>Net Income</b>	<u><u>5,449.00</u></u>	<u><u>440,829.56</u></u>	<u><u>446,278.56</u></u>

**Yolo Subbasin Groundwater Agency**  
**Transaction List by Date**  
 July through August 2019

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
General Journal	07/01/2019	5		Re-assign insurance paid in FY18-19 for FY19-20	2200 · Prepaid Insurance		5300 · Insurance-General & Auto	-492.00
Transfer	07/18/2019			Funds Transfer	1010 · 1st Northern-Savings	√	1000 · 1st Northern-Checking	-15,000.00
Bill Pmt -Check	07/22/2019	126	Downey Brand		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-1,587.00
Bill Pmt -Check	07/22/2019	127	Yolo County Flood Control & WCD		1000 · 1st Northern-Checking	√	2000 · Accounts Payable	-30,603.35
Invoice	07/25/2019	2019-1	Reclamation District 307		1100 · Accounts Receivable		-SPLIT-	5,941.00
Invoice	08/01/2019	2019-2	Reclamation District 307		1100 · Accounts Receivable		-SPLIT-	2,970.50
Invoice	08/01/2019	2019-3	YCFC&WCD		1100 · Accounts Receivable		4100 · Member Contributions-Rural	110,000.00
Invoice	08/01/2019	2019-4	County of Yolo		1100 · Accounts Receivable		4100 · Member Contributions-Rural	40,000.00
Invoice	08/01/2019	2019-5	City of Davis		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	40,000.00
Invoice	08/01/2019	2019-6	City of Woodland		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	40,000.00
Invoice	08/01/2019	2019-7	City of Winters		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	20,000.00
Invoice	08/01/2019	2019-8	Yocha Dehe Wintun Nation		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	10,000.00
Invoice	08/01/2019	2019-9	Esparto Community Service District		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	5,000.00
Invoice	08/01/2019	2019-10	Madison Community Service District		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	5,000.00
Invoice	08/01/2019	2019-11	Dunnigan Water District		1100 · Accounts Receivable		4100 · Member Contributions-Rural	5,350.00
Invoice	08/01/2019	2019-12	Reclamation District 108		1100 · Accounts Receivable		4100 · Member Contributions-Rural	21,600.00
Invoice	08/01/2019	2019-13	Reclamation District 2035		1100 · Accounts Receivable		4100 · Member Contributions-Rural	19,000.00
Invoice	08/01/2019	2019-14	University of California Davis		1100 · Accounts Receivable		4200 · Member Contributions-Affiliates	40,000.00
Invoice	08/01/2019	2019-15	Colusa Drain Mutual Water Comany		1100 · Accounts Receivable		4200 · Member Contributions-Affiliates	10,000.00
Invoice	08/01/2019	2019-16	California American Water Company		1100 · Accounts Receivable		4200 · Member Contributions-Affiliates	5,000.00
Invoice	08/01/2019	2019-17	Yolo County Farm Bureau		1100 · Accounts Receivable		4200 · Member Contributions-Affiliates	10,000.00
Invoice	08/01/2019	2019-18	Reclamation District 537		1100 · Accounts Receivable		4100 · Member Contributions-Rural	2,600.00
Invoice	08/01/2019	2019-19	Reclamation District 730		1100 · Accounts Receivable		4100 · Member Contributions-Rural	2,249.00
Invoice	08/01/2019	2019-20	Reclamation District 765		1100 · Accounts Receivable		4100 · Member Contributions-Rural	700.00
Invoice	08/01/2019	2019-21	Reclamation District 785		1100 · Accounts Receivable		4100 · Member Contributions-Rural	1,600.00
Invoice	08/01/2019	2019-22	Reclamation District 787		1100 · Accounts Receivable		4100 · Member Contributions-Rural	14,700.00
Invoice	08/01/2019	2019-23	Reclamation District 827		1100 · Accounts Receivable		4100 · Member Contributions-Rural	613.00
Invoice	08/01/2019	2019-24	Reclamation District 1600		1100 · Accounts Receivable		4100 · Member Contributions-Rural	3,462.00
Invoice	08/01/2019	2019-25	City of West Sacramento		1100 · Accounts Receivable		4000 · Member Contributions-Municipal	40,000.00
Invoice	08/01/2019	2019-26	Reclamation District 150		1100 · Accounts Receivable		4100 · Member Contributions-Rural	2,146.50
Invoice	08/01/2019	2019-27	Reclamation District 999		1100 · Accounts Receivable		4100 · Member Contributions-Rural	12,625.00
Payment	08/12/2019	17972	Esparto Community Service District		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,000.00
Payment	08/15/2019	3852	Colusa Drain Mutual Water Comany		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,000.00
Payment	08/15/2019	99103	Dunnigan Water District		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,350.00
Payment	08/16/2019	132214	Yocha Dehe Wintun Nation		1200 · Undeposited Funds	√	1100 · Accounts Receivable	10,000.00
Deposit	08/19/2019			Deposit	1020 · Yolo County Treasury	√	-SPLIT-	25,350.00
Payment	08/19/2019	437804	City of Davis		1200 · Undeposited Funds	√	1100 · Accounts Receivable	40,000.00
Payment	08/19/2019	29318	Reclamation District 108		1200 · Undeposited Funds	√	1100 · Accounts Receivable	21,600.00
Payment	08/21/2019	47659	California American Water Company		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,000.00
Transfer	08/22/2019			Funds Transfer	1010 · 1st Northern-Savings	√	1000 · 1st Northern-Checking	-20,000.00
Bill Pmt -Check	08/26/2019	128	Water Resources Association of Yolo Cty	VOID:	1000 · 1st Northern-Checking	√	2000 · Accounts Payable	0.00
Payment	08/26/2019	57330	YCFC&WCD		1200 · Undeposited Funds	√	1100 · Accounts Receivable	110,000.00
Payment	08/26/2019	47748	Reclamation District 787		1200 · Undeposited Funds	√	1100 · Accounts Receivable	14,700.00
Payment	08/28/2019	JE#332-Yolo County	Reclamation District 307		1200 · Undeposited Funds	√	1100 · Accounts Receivable	5,941.00
Payment	08/28/2019	JE#335-Yolo County	Reclamation District 150		1200 · Undeposited Funds	√	1100 · Accounts Receivable	1,076.25
Payment	08/28/2019	JE#334-Yolo County	Reclamation District 730		1200 · Undeposited Funds	√	1100 · Accounts Receivable	2,249.00

**Yolo Subbasin Groundwater Agency**  
**Transaction List by Date**  
July through August 2019

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Payment	08/28/2019	JE#333-Yolo County	Reclamation District 1600		1200 - Undeposited Funds	√	1100 - Accounts Receivable	3,462.00
Deposit	08/28/2019			Deposit	1020 - Yolo County Treasury	√	1200 - Undeposited Funds	5,941.00
Deposit	08/28/2019			Deposit	1020 - Yolo County Treasury	√	1200 - Undeposited Funds	1,076.25
Deposit	08/28/2019			Deposit	1020 - Yolo County Treasury	√	1200 - Undeposited Funds	2,249.00
Deposit	08/28/2019			Deposit	1020 - Yolo County Treasury	√	1200 - Undeposited Funds	3,462.00
Payment	08/29/2019	ACH #4984	Madison Community Service District		1200 - Undeposited Funds	√	1100 - Accounts Receivable	5,000.00
Bill	08/29/2019	2019-0829	Richardson & Company LLP		2000 - Accounts Payable		7350 - Audit Services - Financial	-6,900.00
Bill	08/30/2019	2019-7 revised	Water Resources Association of Yolo Cty		2000 - Accounts Payable		7000 - Admin. Services/Expenses (WRA)	-16,886.44
Payment	08/30/2019	ACH #4984	County of Yolo		1200 - Undeposited Funds	√	1100 - Accounts Receivable	40,000.00
Deposit	08/30/2019			Deposit	1000 - 1st Northern-Checking	√	-SPLIT-	45,000.00

**MINUTES of Executive Committee (EC)**

**June 3, 2019, 11:00 am – 12:00 pm**

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

1. **Call to Order:** Meeting was called to order by Chair Cornwell at 11:15 am.
2. **Approve Agenda and Adding Items to the Posted Agenda:** Motion to approve the agenda by Loren, seconded by Balasek and passed unanimously.
3. **Public Comment:** No comments.
4. **WRA Administrative Items:** Motion to approve all administrative items by Balasek, seconded by Loren and carried unanimously.
  - a) April 3, 2019 minutes approved with minor correction to Item #7.
  - b) Reviewed FY2018-19 financials: April - May 2019: Donna reviewed the financials to-date. Income funds received from the YSGA as of May were \$110,000 plus \$6,015 carried over from last fiscal year. Funds received that are not expended by 6/30/19 will again be carried over into FY2019-20.
  - c) Fee and schedule of audit for fiscal years ending 6/30/18 and 6/30/19: The 2-year audit will be scheduled with Perry, Bunch & Johnston sometime in September 2019 for the quoted fee of \$6,000 (same as last year's fee). This fee has been added to the FY2019-20 budget.
  - d) Approved payment of invoices for expenses: All payments listed below were paid and approved.
5. **YSGA Administrative Items:** Motion to approve all administrative items by Pollock, seconded by Balasek and carried unanimously.
  - a) April 3, 2019 minutes approved.
  - b) Reviewed FY2018-19 financials: April - May 2019: Donna reviewed the financials to-date. Two of the three new member Reclamation Districts (RD) have signed and returned the JPA agreement – RD 150 and RD 999. RD 999 has paid their fee for fiscal years 2017-18 and 2018-19. RD 150 has been invoiced and payment is pending. RD 307's YSGA membership is pending their release from the Northern Delta GSA. Since the RDs are paying for two fiscal years the Rural Agency income received will be more than the budgeted amount (page 14). Lynnel inquired who is responsible for paying the "white areas" contribution. Tim explained that this has yet to be determined. Donna reviewed what expenses are still pending through the end of June.
  - c) Scheduling of audit fiscal year ending 6/30/19: The next annual audit will be scheduled with Richardson & Company for late July/early August.
  - d) Discussed updating WRA's YSGA Agreement: Donna reminded that both the WRA and the YCF&WCD's administrative agreements term is ending as of 6/30/19, so both will need to be revised, renewed and adopted at the June Board meeting. The WRA Article 3.1 language needs revision, similar to the YCF&WCD's agreement, to include "*not to exceed a total annual amount of <insert current budget \$ amount>*". This releases the YSGA from continuing to incur a liability for the balance of the WRA's contract amount not invoiced to the YSGA. This was a recommendation from the first audit report.
  - e) Approved payment of invoices for expenses: All payments listed below were paid and approved

**MINUTES of Executive Committee (EC)**

**June 3, 2019, 11:00 am – 12:00 pm**

6. **Update on water legislation & regulatory issues:** Roger gave updates on the [Voluntary Agreements](#) process, State Water Control Board's July 2<sup>nd</sup> CV Salt & Nitrate Control [workshop](#), and proposals circulating on how to fund [Human Right to Water](#) legislation. Tim reported that Patrick Blacklock, Yolo County CAO has requested YCFC&WCD's participation with the County to jointly fund flood management planning by reviving the FloodSAFE Yolo effort. Tim is on the June 4<sup>th</sup> Yolo County Board of Supervisors' agenda to give a presentation on this topic.
7. **WRA Technical Committee (TC) & Westside IRWMP Update:** Elisa Sabatini, TC Chair reported on the May 2<sup>nd</sup> meeting in Winters and the tour of the Winters Putah Creek Nature Park and restoration project. Next TC meeting is July 11, 2019 at 9 am, YCFC&WCD Board Room.
  - Elisa discussed the proposed Westside- Sacramento IRWM (Westside) annual \$1,500 contribution increase for FY2019-2020. She cited two reasons for the increase. This is the first increase since the Westside group was established in 2013. She informed that the Westside spent a substantial part of their budget to update the Westside IRWM Plan to meet new Proposition 1 standards. Lake County will be the primary applicant for the next round of funding due to the impact of the wildfires and other water system related issues. The increase will also help offset some of the consultant costs for Lake County to prepare their grant application since they have limited staff resources. *The EC agreed to recommend that the WRA Board approves a total annual Yolo cost share of \$21,500 for the Westside as part of the FY2019-2020 budget approval process in June.*
8. **Update on YSGA Activities:**
  - a) **GSP Development:** Tim reported on the May 16<sup>th</sup> community workshop held in Capay Valley to receive stakeholder input and answer questions about the development of the Groundwater Sustainability Plan (GSP). A community workshop and follow-up meeting will be held in each of the other five Management Areas. Jesse informed about the contentious topic of annexation in the Winters area. Lynnel asked for an update on an estimated draft GSP completion date. Tim reported that we should be on track for a June 1, 2020 GSP submission date to DWR. He also reported that an RFQ for watershed planning, hydrologic and hydrogeologic consulting services was released at the end of May to find eligible and qualified consultants.

Tim informed there are several upcoming groundwater conferences if anyone is interested, he can provide a list.

Elisa reported that the Yolo County entered into an agreement with the California Department of Water Resources to implement shared policy objectives for the Lower Elkhorn Basin Levee Setback Project. Through the Agreement both agencies will cooperatively address agricultural sustainability and mitigation, flood risk reduction, opportunities for future recreation projects and consideration of habitat improvements in conjunction with the Yolo Habitat Conservancy.
9. **June 17, 2018 Board Meeting:** The goal is to combine the WRA and YSGA Board meetings for June. Tim suggested adding another column to the Roll Call list for WRA Board members, so we can distinguish representatives for each Board. Tim, Kristin and Donna will work on the June combined agenda for the WRA & YSGA. Draft budgets for each agency were included with this agenda for EC review. Donna requested input on any additions or omissions noticed.
  - a) **WRA Agenda:**

**MINUTES of Executive Committee (EC)**

**June 3, 2019, 11:00 am – 12:00 pm**

Following items were discussed for the June 17<sup>th</sup> agenda:

- *Board adopt Fiscal Year 2019-2020 budget:* As presented the WRA's administrative budget will increase from \$120,000 to \$127,500 to accommodate the WRA's audit and additional Westside cost share expenses.

b) YSGA Agenda:

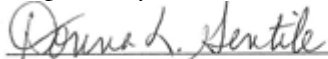
- *Consent: WRA & YSGA agreement renewals:* Discussed in Item 5d above.
- *Board Adopt FY2019-2020 budget:*
  - ♦ Donna listed RD 307 as a pending member even though they haven't returned the signed JPA agreement yet. Kristin offered to contact them to inquire about their timeline for joining.
  - ♦ Lynnel inquired about the timeline for continuing the current dues structure and the potential of reduction in fees for future years. Kristin reminded that the Board requested a narrative of anticipated future budgetary needs. The EC discussed various elements of this topic.

**10. Other Updates & Future Executive Committee Agenda Items:** Nothing additional discussed.

**11. Next Executive Committee Meeting Date:** July 22, 2019, 12:00 – 1:00 pm; YCFC&WCD Board Room.

**12. Adjourned** at 12:15 pm.

Respectfully submitted,



Donna L. Gentile

Board Secretary & Administrative Coordinator

**MINUTES of Executive Committee (EC)**

**July 22, 2019, 12:00 pm – 1:00 pm**

**Present:** Roger Cornwell, Jesse Loren, Kurt Balasek, Elisa Sabatini, Lynnel Pollock, Kristin Sicke, Donna Gentile

**Absent:** Tim O'Halloran

1. **Call to Order:** Meeting was called to order by Chair Cornwell at 12:10 pm.
2. **Approve Agenda and Adding Items to the Posted Agenda:** Motion to approve the agenda by Balasek, seconded by Loren and passed unanimously.
3. **Public Comment:** No comments.
4. **WRA Administrative Items:** Motion to approve all administrative items by Loren, seconded by Balasek and carried unanimously.
  - a) June 3, 2019 minutes approved.
  - b) Reviewed FY2018-19 financials: July 2018 – June 2019: Donna reviewed the financials to-date. All FY2018-2019 expenses have been posted and the financials attached should be a final actual for the year. The WRA started the year with \$6,015 from YSGA funds carried forward from the previous fiscal year (funds unexpended as of 6/30/18). To-date the WRA has received \$110,000 in income from the YSGA. As with last year, any funds unexpended by 6/30/19 will be carried forward into FY2019-20, which should be approximately \$11,200 based on the Profit & Loss statement attached.
  - c) Approved payments for WRA expenses: All expense listed were approved and paid.
  - d) Two-year audit for fiscal years ending June 2018 and June 2019 is scheduled for September/October with Perry, Bunch & Johnston. The audit report should be available by November.
5. **YSGA Administrative Items:**

Kristin gave an update on Tim O'Halloran's work status. An official announcement will be public by the District's August Board meeting. (Post meeting note: As of 7/31/19, Tim is taking indefinite medical leave from his District position.) Donna reminded that Tim is not only Executive Officer for the YSGA, but also Treasurer for the WRA. Donna is in the process of verifying who is authorized to handle Yolo County Treasury transactions for the YSGA in Tim's absence. The Chair and Vice-chair should also be authorized representatives. If bank account signatories need to be updated, she will attempt to have that handled during an Executive Committee meeting for everyone's convenience.

Motion to approve all administrative items by Pollock, seconded by Balasek and carried unanimously.

  - a) June 3, 2019 minutes approved.
  - b) Reviewed FY2018-19 financials: July 2018 - June 2019: Donna reviewed the financials to-date. All the FY2018-2019 expenses have been posted and the financials attached should be a final actual for the year. The \$20,000 (#2100-Due to Other Govts) was a liability posted as recommended by the auditors, because the WRA's administrative contract for FY18-19 was \$120,000 and only invoiced for \$100,000. A liability was created for the YSGA because the contract agreement language omitted "not to exceed". This language was added to the renewed contract for FY19-20 to correct this oversight. Donna also explained that the reason why Rural Member Contributions (#4100) income was higher than the budget. The new members who



**MINUTES of Executive Committee (EC)**

**July 22, 2019, 12:00 pm – 1:00 pm**

- just joined, Reclamation Districts 150 and 999. agreed to pay retroactive dues starting from July 1, 2017 to June 30, 2019. Reclamation District 307's membership payment is still pending final processing, as well as their signed JPA agreement signature page.
- c) Approved payment YSGA expenses and signed administrative contracts: All expense listed were approved and paid. Renewal contracts with the WRA and the YCFC&WCD were both signed and executed.
  - d) FY2019-2020 Membership Invoices – Donna will send out invoices by the end of July with the option of paying either for a full year or a half-year in two payments.
  - e) One-year audit for fiscal year ending June 2019 is scheduled for July/August with Richardson & Company. Donna has already begun preparing and up-loading documents for the auditor as requested. They might be ready to present the final audit by the September board meeting. When the 3-year contract with Richardson & Company ends, the YSGA will consider whether to change to a 2-year audit cycle like the WRA.
6. **Update on water legislation & regulatory issues:** Roger gave updates on the following items: SB 1 [California Environmental, Public Health & Workers Defense Act 2019](#), [Human Right to Water](#), [SB 200 Drinking Water](#). Elisa reported that the [Yolo Bypass Fish Passage Project](#) has been approved by the California Department of Water Resources which will expand the migration corridor for endangered fish to the Yolo Bypass and the Sacramento Valley's main floodplain. This state and federal project is the largest floodplain restoration action on the West Coast.
7. **WRA Technical Committee (TC) & Westside IRWMP Update:** Elisa Sabatini, TC Chair reported that the Westside IRWMP Update 2019 was formally approved by DWR in early July. Donna informed that at the September 5th TC meeting Tim Busch will give an update on the City of Woodland's ASR Project and in November a tour of RD787's fish food floodplain project is planned. She also reported that FloodSafe Yolo 2.0 has been initiated by the County and the YCFC&WCD. Elisa asked that we add an update on this item to the September TC meeting agenda. Elisa also shared the sad news that Fran Borcalli recently passed.
8. **Update on YSGA Activities:**
- a) GSP Development: Kristin reported that we received three RFQs for the Hydrogeologic Conceptual Model. She hopes to move forward with selecting one of them soon. Additional sustainable management criteria workshops will be conducted in the other Management Areas similar to the Capay Valley workshop in May. David Gutierrez has been retained to assist with these workshops. Kristin answered questions. Roger informed that SEI has not provided an update to RD787 and Conaway Ranch about the additional information provided after the April Working Group meeting. Kristin will contact them. Kurt asked who provided RFQs. Larry Walker Associates, West Yost Associates and Montgomery & Associates responded to the RFQ.
9. **September 16, 2019 Board Meeting:** Kristin reported that she spoke with legal counsel, Kevin O'Brien, and he has recommended that the WRA and the YSGA hold separate board meetings for clarity of voting protocols. Kevin clarified that it is not a rule that a Board member must abstain from voting on meeting minutes if they did not attend the meeting. Kristin and Donna will draft an agenda for both agencies for EC review at the next meeting.
- a) WRA Agenda:

**MINUTES of Executive Committee (EC)**

**July 22, 2019, 12:00 pm – 1:00 pm**

Following items were suggested for the September 16<sup>th</sup> agenda:

- *Update on the City of Woodland's ASR Project from Tim Busch.* Donna will contact him to verify his availability. Elisa will let County Supervisors know about the ASR item because they were interested in an update.

b) YSGA Agenda: Kristin, Roger and Donna will coordinate to develop agenda items for the September 16<sup>th</sup> meeting.

- 10. Other Updates & Future Executive Committee Agenda Items:** Donna presented an item for discussion at the next EC meeting. In September 2017, the WRA Board approved a salary increase for Donna and also requested that an annual employee performance evaluation be conducted. This item was overlooked with the change of Board chair assignment when Chair Babs Sandeen left the WRA Board in January. The EC will discuss how to conduct the evaluation on August 26<sup>th</sup>. Donna will review what self-evaluation forms the WRA has available.

Jesse gave a brief update on City of Winters' activities.

- 11. Next WRA & YSGA Executive Committee Meeting Date:** August 26, 2019, WRA from 12:00 to 12:30 pm; YSGA from 12:30 – 1:00 pm in the YCFC&WCD Board Room.

- 12. Adjourned** at 1:15 pm.

Respectfully submitted,



Donna L. Gentile

Board Secretary & Administrative Coordinator

**MINUTES of Executive Committee (EC) Meeting**  
**Yolo Subbasin Groundwater Agency (YSGA)**  
**August 26, 2019, 12:30 – 1:00 pm**

**Present:** Roger Cornwell, Kurt Balasek, Kristin Sicke, Donna Gentile, Brian Nash

**Absent:** Jesse Loren, Tim O'Halloran, Lynnel Pollock, Elisa Sabatini

1. **CALL TO ORDER** at 12:30 pm by Chair Roger Cornwell.
2. **APPROVE AGENDA and ADDING ITEMS TO THE POSTED AGENDA** –A quorum was not present, so the EC was unable to act on any agenda items needing action.
3. **PUBLIC FORUM** – No comments.
4. **ADMINISTRATIVE ITEMS** (Donna Gentile)
  - a) Review draft June 30, 2019 Audit Report, Brian Nash, Richardson & Company: Brian reviewed the auditor and management's responsibilities. The scope of the audit was consistent with the engagement letter. There were no disagreements with management and no new major issues discussed with management prior to retention and management did not consult with other auditors. Richardson & Company provided opinions on the Special Revenue Fund and government-wide statements. The opinion was clean. Brian reviewed the Management's Discussion & Analysis (MD&A), which is an executive summary of activity (pages 3 to 5 of the Audited Financial Statements). He explained each section of the audit including the notes and disclosures to the financial statements. He reported that the current controls in place were adequate. Richardson's Management letter will recommend that the Agency document and adopt policies, procedures, and investment strategies/ policies. Donna explained that she will be developing an Operating Policies and Procedures Manual based on the updated manual used for the WRA operations. The WRA and YSGA Executive Committees will review and approve both documents. Brian answered questions.
  - b) Executive Officer status update: Roger gave an update on discussions with Tim on the need for an interim Executive Officer until he returns to full-time. Roger agreed that we need to move forward with adding Kristin Sicke as interim Executive Officer if Tim does not return in the near future. If appointed, then we should add her as an authorized signer on the agency bank accounts. The EC will vote on this item at their next meeting with a quorum present. The Board will have the opportunity to consider this item for action in September.
  - c) July 22, 2019 meeting minutes: Not approved due to lack of quorum.
  - d) Review financials Fiscal Year End July 2018 to June 2019, Balance Sheet & Budget vs Actual (updated): Donna reviewed the financials that were updated to include 4<sup>th</sup> quarter interest and fees from the Yolo County Treasury through 6/30/19 that was not disclosed until early August. There will be minor journal entry adjustments after the audit is finalized.
  - e) Review financials FY2019-2020: July 2019: The EC reviewed the July 2019 financials.
  - f) Payments to approve: Approval postponed due to lack of a quorum.
5. **UPDATE ON YSGA ACTIVITIES** (Kristin Sicke)
  - a) Groundwater Sustainability Plan (GSP) Development Update: Kristin gave a quick update on the status of these items.
    - Hydrogeologic Conceptual Model – consultant selection pending

- Sustainable Management Criteria Workshops – David Gutierrez hired to coordinate
- September 4, 2019 Working Group meeting/October Groundwater Data Managers' Workshop - The September 4<sup>th</sup> Working Group meeting will likely be cancelled.

b) Discuss agenda items for September 16, 2019 Board meeting:

- Consent Items: Regular consent items plus FY End 2018-19 Financials and Final Audit Report for Fiscal Year Ending June 30, 2019
- Board consideration of YCFC&WCD's request to pay for one ADA door opener
- Presentation: City of Woodland's ASR Project Presentation, Tim Busch
- GSP Development Update – items pending

**6. OTHER UPDATES & FUTURE EC AGENDA ITEMS:**

Other Updates:

- ADA door opener: YCFC&WCD management has been in discussion with Donna regarding her request to upgrade the District's employee access door with an ADA automatic door opener. This District is willing to upgrade the main access door; however, the District is proposing that the WRA/YSGA provide funding to upgrade the employee access door. The estimated cost is about \$5,000 per door. A formal quote will be requested from the vendor. Since the WRA is Donna's employer and the YSGA is under contract to fund the WRA's annual operating budget, it will be proposed to both agency Boards in September for consideration and approval.

Future Agenda Items:

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

**7. NEXT EC MEETING DATE:** September 5, 2019, 12:30 to 1:00 p.m.

**8. ADJOURN:** Meeting adjourned at 1:30 p.m.

Respectfully submitted,



Donna L. Gentile

Board Secretary & Administrative Coordinator

**Yolo Subbasin Groundwater Agency Board of Directors**  
**Meeting Agenda Report**

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**MEETING DATE:** September 16, 2019

**AGENDA ITEM NO. 6**

**SUBJECT:** Presentation: Aquifer Storage and Recovery (ASR) Program, City of Woodland

INITIATED OR ☐ BOARD

☒ INFORMATION

REQUESTED BY: ☒ STAFF

☐ ACTION: ☐ MOTION

☐ OTHER \_\_\_\_\_

☐ RESOLUTION

ATTACHMENT ☐ YES ☒ NO

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**BACKGROUND**

Tim Busch, City of Woodland, will give an update on the City of Woodland's Aquifer Storage and Recovery (ASR) Program. The City converted its primary potable water supply source from groundwater to treated surface water by using water diverted from the Sacramento River and treated by the Woodland-Davis Clean Water Agency treatment facility. The water is then routed through the City's existing potable water transmission systems to designated ASR wells for injection into the subsurface and stored until needed for subsequent extraction and use. During periods of lower demand (winter months), unused treated surface water is recharged and stored to the ASR wells.

This regional surface water supply project provides water to more than two-thirds of the urban population of Yolo County in the cities of Woodland and Davis. It also serves the University of California, Davis, a project partner. It largely replaces deteriorating groundwater supplies with safe, more reliable surface water supplies from the Sacramento River.

**RECOMMENDATION**

This agenda item is for informational purposes only. No Board action is required.

**Yolo Subbasin Groundwater Agency Board of Directors**  
**Meeting Agenda Report**

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**MEETING DATE:** September 16, 2019

**AGENDA ITEM NO. 8**

**SUBJECT:** Update on Groundwater Sustainability Plan Development

INITIATED OR ☐ BOARD

☒ INFORMATION

REQUESTED BY: ☒ STAFF

☐ ACTION: ☐ MOTION

☐ OTHER \_\_\_\_\_

☐ RESOLUTION

ATTACHMENT ☐ YES ☒ NO

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**BACKGROUND**

*a. Water Budget*

SEI started working on future scenarios for the water budgets.

*b. Hydrogeologic Conceptual Model*

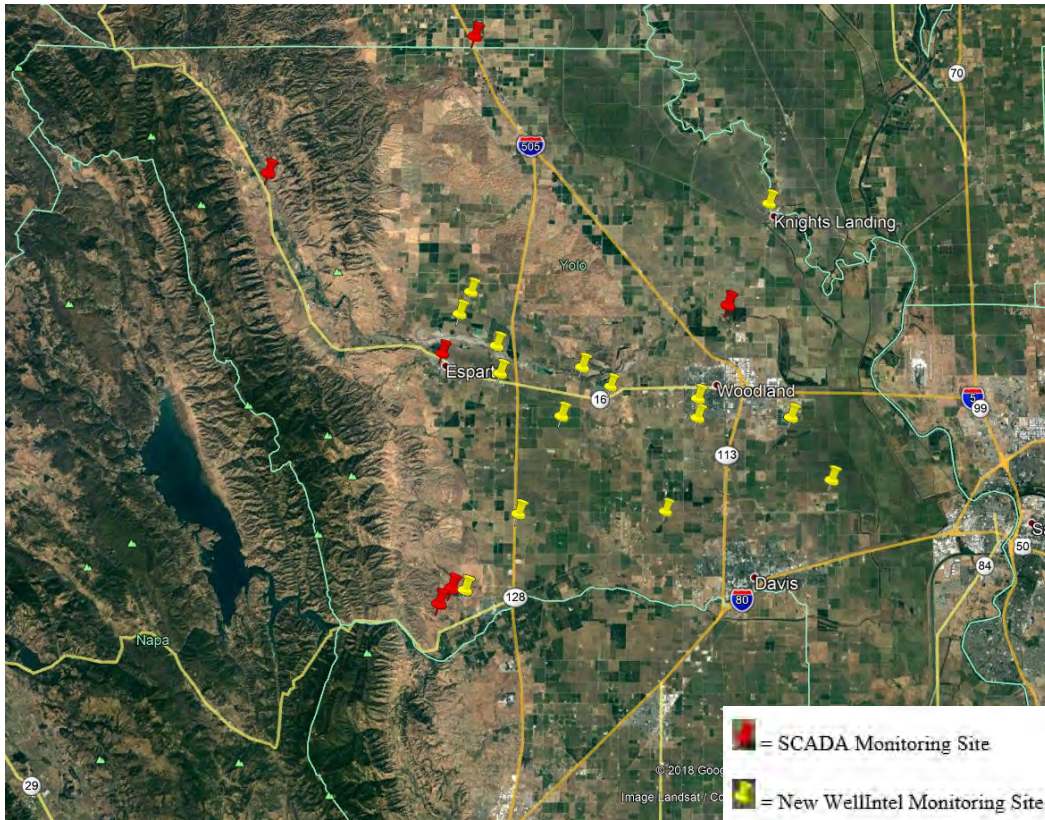
A consultant was selected for updating and refining the hydrogeologic conceptual model. Work will begin in September and should be completed by the beginning of November.

*c. Stakeholder Communication and Engagement*

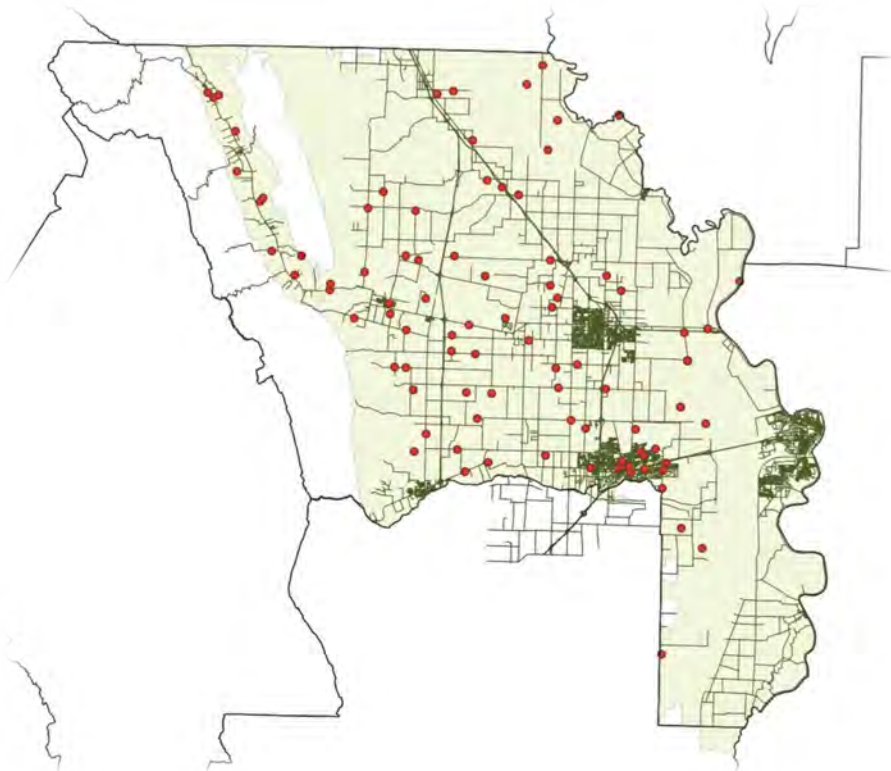
Completion of the Stakeholder Communication and Engagement Plan is pending scheduling of the fall workshops.

*d. Groundwater Monitoring and Reporting*

Three additional WellIntel monitoring wells have been installed in Winters and North Yolo County, which are shown in Figure 1. The draft representative wells for the Yolo Subbasin GSP have been selected and are shown in Figure 2. The representative wells will be reviewed by the YSGA Working Group at the next meeting.



**Figure 1. Real-time SCADA Monitoring Sites and New WellIntel Monitoring Sites**



**Figure 2. Draft Representative Wells for the Yolo Subbasin GSP**

*e. Surface Water and Groundwater Modeling*

The groundwater model continues to be refined by SEI.

*f. Sustainable Management Criteria*

The program has hired a consultant to develop the draft sustainable management criteria and to plan and facilitate the sustainable management criteria workshops. The first Management Area workshop for initiating the development of the Sustainable Management Criteria was held on May 23, 2019 in the Capay Valley. Workshops for the other five management areas will be scheduled in fall.

**RECOMMENDATION**

This agenda item is for informational purposes only. No Board action is required.