

# Yolo Subbasin Groundwater Agency

34274 State Highway 16, Woodland, CA 95695

(530) 662-3211

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## YSGA Executive Committee

**September 14, 2020, 12:30 p.m. – 1:30 p.m.**

YCFC&WCD Board Room, 34274 State Highway 16, Woodland, CA

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

### Teleconference Options to join GoToMeeting:

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## AGENDA

1. **Call to Order**
2. **Approve Agenda and Adding Items to the Posted Agenda-** In order to add an item to the agenda, it must fit into one of the following categories: a) A majority determination that an emergency (as defined by the Brown Act) exists; or b) A 4/5ths determination that the need to take action that arose subsequent to the agenda being posted.
3. **Public Comment** - The public may address the Committee relating to matters within the YSGA's jurisdiction.
4. **Fiscal Year 2019-2020 Financial Audit Report** (Brian Nash, Richardson & Company)  
Review draft audit report, pages 3 - 24
5. **Administrative Items** (Gentile)
  - a) Approve August 10, 2020 meeting minutes, pages 25 - 26
  - b) Review financials: FY2020-2021: July-August 2020, pages 27 - 31
  - c) No payments to approve.
6. **YSGA Board Meeting: September 21, 2020; 3:15 to 5 p.m.** - Discuss agenda items
  - Executive Officer Report
  - Consent Items:
    - ♦ Minutes & Financial Reports
    - ♦ Adopt 2021 Board meeting dates
    - ♦ Biennial Review Conflict of Interest Code, FPPC filing deadline October 1
    - ♦ FY2019-2020 Audit Final Report
  - Establish Ad-hoc Committee for Reconsideration of Voting Structure and Expense Allocation

- Legislative & Regulatory Update: NCWA
- GSP Development Update

**7. Other Updates & Future Executive Committee Agenda Items**

**8. Next Executive Committee Meeting Date:** October \_\_\_\_, 2020; via teleconference, YCFC&WCD Board Room

**9. Adjourn**

I declare under penalty of perjury that the foregoing agenda for this meeting of the Executive Committee for the Yolo Subbasin Groundwater Agency was posted by September 11, 2020 in the office located at 34274 State Highway 16, Woodland, CA and was available to the public during normal business hours.



Donna L. Gentile  
Board Secretary & Administrative Coordinator

* PAYMENTS:	None

# DISCUSSION DRAFT



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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, 2020, and have issued our report thereon dated \_\_\_\_\_, 2020. 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.

To the Board of Directors  
Yolo Subbasin Groundwater Agency

*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 repost a previous entry for member dues owed from Reclamation District 307, an entry to accrue County of Yolo fourth quarter interest and an entry to record the change in fair value of the Yolo County investment pool.

*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 \_\_\_\_\_, 2020.

*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.

\_\_\_\_\_, 2020

**DISCUSSION  
DRAFT**

**YOLO SUBBASIN GROUNDWATER AGENCY**

**Audited Financial Statements and  
Compliance Report**

**June 30, 2020**

YOLO SUBBASIN GROUNDWATER AGENCY

Audited Financial Statements and  
Compliance Report

June 30, 2020

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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, 2020, 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, 2020, 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 \_\_\_\_\_, 2020 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.

\_\_\_\_\_, 2020

YOLO SUBBASIN GROUNDWATER AGENCY

STATEMENT OF NET POSITION AND  
GOVERNMENTAL FUND BALANCE SHEET

June 30, 2020

	Special Revenue Fund	Adjustments	Statement of Net Position
	<u>        </u>	<u>        </u>	<u>        </u>
<b>ASSETS</b>			
Current Assets			
Cash and investments	\$ 777,796		\$ 777,796
Prepaid insurance	361		361
	<u>        </u>	<u>        </u>	<u>        </u>
TOTAL ASSETS	<u>\$ 778,157</u>	<u>        </u>	<u>778,157</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts payable	\$ 11,331		11,331
Due to other governments	12,951		12,951
	<u>        </u>	<u>        </u>	<u>        </u>
TOTAL LIABILITIES	<u>24,282</u>	<u>        </u>	<u>24,282</u>
<b>FUND BALANCE</b>			
Fund balance:			
Nonspendable	361	\$ (361)	
Restricted for groundwater sustainability activities	753,514	(753,514)	
	<u>        </u>	<u>        </u>	<u>        </u>
TOTAL FUND BALANCE	<u>753,875</u>	<u>(753,875)</u>	<u>        </u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 778,157</u>		
<b>NET POSITION</b>			
Restricted for groundwater sustainability activities		<u>753,875</u>	<u>753,875</u>
TOTAL NET POSITION		<u>\$ 753,875</u>	<u>\$ 753,875</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, 2020

	Special Revenue Fund	Adjustments	Statement of Net Position
EXPENDITURES/EXPENSES			
Administration services			
Water Resource Association	\$ 108,817		\$ 108,817
Yolo County groundwater monitoring program	42,064		42,064
Project management	40,112		40,112
Services and supplies	13,236		13,236
Legal	1,989		1,989
TOTAL EXPENDITURES/EXPENSES	<u>206,218</u>		<u>206,218</u>
NET PROGRAM EXPENSES	<u>206,218</u>		<u>206,218</u>
GENERAL REVENUES			
Member contributions			
Rural	239,616		239,616
Municipal	160,000		160,000
Affiliates	65,000		65,000
Use of money and property	25,703		25,703
TOTAL REVENUES	<u>490,319</u>		<u>490,319</u>
EXCESS OF REVENUES OVER EXPENDITURES	284,101	\$ (284,101)	
CHANGE IN NET POSITION		284,101	284,101
Fund balance/net position, beginning of year	<u>469,774</u>		<u>469,774</u>
FUND BALANCE/NET POSITION, END OF YEAR	<u>\$ 753,875</u>	<u>\$ -</u>	<u>\$ 753,875</u>

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, 2020

	Budgeted Amounts		Actual	Variance
	Original	Final	Amounts	With Final Budget Positive (Negative)
<b>REVENUES</b>				
Member contributions				
Rural	\$ 256,646	\$ 259,617	\$ 239,616	\$ (20,001)
Municipal	160,000	160,000	160,000	
Affiliates	65,000	65,000	65,000	
Use of money and property	5,000	5,000	25,703	20,703
TOTAL REVENUES	486,646	489,617	490,319	702
<b>EXPENDITURES</b>				
Current				
Administration services				
Water Resource Association	127,500	127,500	108,817	18,683
Yolo County groundwater monitoring program	42,064	42,064	42,064	
Project management	110,000	110,000	40,112	69,888
Services and supplies	10,500	12,500	13,236	(736)
Legal	20,000	20,000	1,989	18,011
Monitoring sensors	80,000	80,000		80,000
Consulting services	20,000	20,000		20,000
TOTAL EXPENDITURES	410,064	412,064	206,218	205,846
NET CHANGE IN FUND BALANCE	\$ 76,582	\$ 77,553	284,101	\$ 206,548
Fund balance, beginning of year			469,774	
FUND BALANCE, END OF YEAR			\$ 753,875	

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

YOLO SUBBASIN GROUNDWATER AGENCY

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

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, 2020

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, 2020. 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, 2020

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, 2020.

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’s nonspendable fund balance as of June 30, 2020 is related to prepaid insurance.

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, 2020. 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, 2020.

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, 2020.

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, 2020.

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, 2020

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, 2020:

Cash and investments:	
Bank deposits	\$ 45,603
Investment in the County of Yolo investment pool	<u>732,193</u>
Total cash and investments	<u>\$ 777,796</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, 2020 the weighted average maturity of the investments contained in the County of Yolo investment pool was approximately 416 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, 2020

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, 2020, the carrying amount of the deposits was \$45,603 and the balance in financial institutions was \$45,603, 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 fair value. The investments are available for withdraw on an amortized cost basis. 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 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	\$ 10,000

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, 2020

NOTE D – RELATED PARTY TRANSACTIONS

As discussed in Note A, the Agency is composed of various member agencies that share common Board Members with the Yolo County Flood Control and Water Conservation District (the District) and Water Resources Association of Yolo County (WRA).

The District is a member agency that provided various administrative and technical services to the Agency under an administrative and technical services agreement. For the year ended June 30, 2020, the Agency reimbursed the District \$42,064 for the groundwater monitoring program and \$40,112 for administration and technical support, of which \$12,951 was reported as due to other governments at June 30, 2020.

The Water Resources Association of Yolo County (WRA) provides administrative services to the Agency under an administrative services agreement. For the year ended June 30, 2020, the Agency reimbursed the WRA \$87,317 for administrative services and \$21,500 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.

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the Agency's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, and the impact on citizens, employees, vendors, and members, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition or results of operations is uncertain. One possible effect could be lack of the ability of certain members to pay member contributions if the pandemic were to continue for an extended period.

YOLO SUBBASIN GROUNDWATER AGENCY

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2020

NOTE E – SUBSEQUENT EVENT

Subsequent to June 20, 2020 \$130 million in combined Proposition 1 and 68 funds became available for multi-benefit flood projects. There are three projects in Yolo County: Yolo Bypass Phase 1 Implementation, Knights Landing Outfall Gates Improvement and \$2 million for Department of Water Resources work in the Cache Creek Settling Basin.

Reclamation District 785 and Reclamation District 827 are merging into Reclamation District 537 effective July 1, 2020. The Southern portion of Reclamation District 537 will be detaching and will become part of Reclamation District 900. This will affect the dollar amount of member contributions required to be paid by each reclamation district in the future.

## COMPLIANCE REPORT



550 Howe Avenue, Suite 210  
Sacramento, California 95825  
Telephone: (916) 564-8727  
FAX: (916) 564-8728

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, 2020, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated \_\_\_\_\_, 2020.

**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.

\_\_\_\_\_, 2020

## MANAGEMENT LETTER

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, 2020, 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. It is our understanding that Agency has begun the process of creating policies and procedures. We understand a number of policies will be presented to the Board for approval in September 2020.

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. We understand procedures are in the process of being written.

\* \* \* \* \*

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.

\_\_\_\_\_, 2020



**MINUTES of Executive Committee (EC) Meeting**  
**Yolo Subbasin Groundwater Agency (YSGA)**  
**August 10, 2020, 1:15 pm – 2:00 pm**  
**Teleconferenced GoToMeeting**

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

**Absent:** Roger Cornwell

1. **Call to Order:** Meeting was called to order by Vice-Chair Jesse Loren at 1:20 pm.
2. **Approve Agenda and Adding Items to the Posted Agenda:** Lynnel Pollock motioned to approve the agenda. Kurt Balasek seconded the motion that was unanimously approved.
3. **Public Comment:** No comments.
4. **Administrative Items:** Lynnel motioned to approve items 4a. and d. Kurt seconded the motion that was unanimously approved.
  - a) July 8, 2020 meeting minutes were approved.
  - b) Reviewed financials: FY2020-21: July 2020: The EC reviewed the July financials. The only activity for the month of July was the mailing of the FY2020-2021 membership invoices. Several agencies have paid their dues as of this date.
  - c) Update on year-end financial reporting:
    - FY2019-2020 audit by Richardson & Company: Donna reported that the audit is being completely conducted remotely (she assembled and uploaded about thirty documents). The EC will need to review the draft audit before being presented to the Board at the September 21<sup>st</sup> meeting. The EC selected September 14<sup>th</sup> to review the audit. The audit will be a Consent Agenda Item as last year.
    - Yolo County FY End FY2019-2020 reporting and FY2020-2021 budget submission: Donna reported that she has completed preparation and submission of about fifteen documents to the County for this annual requirement. The final audit report will also need to be submitted to the County after YSGA Board review in September for documentation purposes.
  - d) Approval of payments for YSGA expenses: All payments were approved.

**5. Subcommittee Update on Draft Board Policies:**

Clean drafts of all the policies discussed at the last EC meeting were included with this agenda. Kurt and Lynnel reviewed an updated draft of Capitol Assets policy. They did not include a specific depreciation schedule since the YSGA has not purchased any assets to-date. This schedule could be set by the auditor when appropriate. This policy can always be amended in the future.

The EC has reviewed all the draft policies presented and recommends that the policies are presented to the Board for comments. Kurt moved that board policies #1000, 2105, 2125, 2130 and 2115 be recommended to the Board for adoption in September. Lynnel seconded the motion and it passed unanimously.

**6. Update on YSGA Activities:** (Sicke/O'Halloran) – Kristin gave an update on the following items.

- a) Groundwater Sustainability Plan (GSP Development Update):
  - Technical Advisory Committee (TAC) – The 2<sup>nd</sup> TAC meeting was held last week. It is a very productive group. Three sustainability indicators have been reviewed and analyzed by the TAC. They will start looking at the other three indicators next. The 3<sup>rd</sup> meeting will be scheduled for the end of August.

**MINUTES of Executive Committee (EC) Meeting**  
**Yolo Subbasin Groundwater Agency (YSGA)**  
**August 10, 2020, 1:15 pm – 2:00 pm**  
**Teleconferenced GoToMeeting**

- *Working Group (WG)* – The next WG meeting is scheduled for September 10<sup>th</sup>. The WG will receive an update on the TAC’s progress and what will be presented to the Board on September 21<sup>st</sup>.
- *Sustainability Management Criteria Workshops* - We are still planning to hold these workshops in the fall. Kristin was hoping we could hold these meetings in person, but that may not be possible yet. We are still figuring out the best way to hold larger public meetings within the constraints of COVID-19 protocols.
- b) *Establishment of Subcommittee for Reconsideration of Voting Structure and Expense Allocation*: As discussed at the last EC meeting, the Board will be asked to approve the formation of a committee to start investigating our best funding options to sustain the YSGA after the GSP is completed. Interested parties can contact Kristin to take part in the committee. The EC decided this is an “ad-hoc” committee versus a subcommittee of the Board. Elisa asked to be kept informed of the committee make-up and Yolo County representation. Lynnel inquired how many people might be on this committee. The EC thought maybe 5-7 people so as not to become too cumbersome.
- c) *YSGA Board meeting September 21, 2020*: The EC discussed the agenda items. Item 6b (above) will be added to the agenda. Kristin informed that the draft GSP components ready for public review will be presented and posted on the YSGA website.

**7. Other Updates & Future Executive Committee Agenda Items:** Jesse thanked Kristin and Tim for providing a photo of Putah Creek that helped her to accurately identify the location of a monitoring well project that she was questioned about by a local citizen.

**8. Next Executive Committee Meeting Date:** September 14, 2020. 12:30 p.m. GoToMeeting

**9. Adjourned** at 1:50 pm.

Respectfully submitted,

Donna L. Gentile, Administrative Coordinator and Board Secretary

**Yolo Subbasin Groundwater Agency**  
**Balance Sheet**  
As of August 31, 2020

	<u>Aug 31, 20</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · 1st Northern-Checking	7,163.10
1010 · 1st Northern-Savings	59,157.52
1020 · Yolo County Treasury	897,421.57
<b>Total Checking/Savings</b>	<u>963,742.19</u>
<b>Accounts Receivable</b>	
1100 · Accounts Receivable	152,504.25
<b>Total Accounts Receivable</b>	<u>152,504.25</u>
<b>Other Current Assets</b>	
1200 · Undeposited Funds	89,638.50
<b>Total Other Current Assets</b>	<u>89,638.50</u>
<b>Total Current Assets</b>	<u>1,205,884.94</u>
<b>TOTAL ASSETS</b>	<u><u>1,205,884.94</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
3000 · Unassigned Fund Balance	-24,000.00
3300 · Assigned Fund Balance	24,000.00
3200 · Retained Earnings	743,404.42
Net Income	462,480.52
<b>Total Equity</b>	<u>1,205,884.94</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,205,884.94</u></u>

**Yolo Subbasin Groundwater Agency**  
**Budget vs Actual**  
 July through August 2020

	<u>Jul - Aug 20</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	237,841.50	257,842.00	92.24%
4200 · Member Contributions-Affiliates	65,000.00	65,000.00	100.0%
4400 · Interest Income	0.00	5,000.00	0.0%
<b>Total Income</b>	<u>462,841.50</u>	<u>487,842.00</u>	<u>94.88%</u>
<b>Expense</b>			
5100 · Bank & Other Fees	0.00	500.00	0.0%
5300 · Insurance-General & Auto	360.98	2,000.00	18.05%
5500 · Membership Dues	0.00	3,000.00	0.0%
7000 · Admin. Services/Expenses (WRA)			
7010 · Westside IRWMP Cost Share (WRA)	0.00	21,500.00	0.0%
7000 · Admin. Services/Expenses (WRA) - Other	0.00	100,000.00	0.0%
<b>Total 7000 · Admin. Services/Expenses (WRA)</b>	<u>0.00</u>	<u>121,500.00</u>	<u>0.0%</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	0.00	7,050.00	0.0%
7500 · GW Monitoring-Real-time Sensors	0.00	80,000.00	0.0%
7600 · YC Groundwater Monitor Program	0.00	42,064.00	0.0%
<b>Total Expense</b>	<u>360.98</u>	<u>406,114.00</u>	<u>0.09%</u>
<b>Net Income</b>	<u><u>462,480.52</u></u>	<u><u>81,728.00</u></u>	

# Yolo Subbasin Groundwater Agency Profit & Loss

July through August 2020

	<u>Jul 20</u>	<u>Aug 20</u>	<u>TOTAL</u>
<b>Income</b>			
<b>4000 · Member Contributions-Municipal</b>	160,000.00	0.00	160,000.00
<b>4100 · Member Contributions-Rural</b>	237,841.50	0.00	237,841.50
<b>4200 · Member Contributions-Affiliates</b>	<u>65,000.00</u>	<u>0.00</u>	<u>65,000.00</u>
<b>Total Income</b>	<u>462,841.50</u>	<u>0.00</u>	<u>462,841.50</u>
<b>Expense</b>			
<b>5300 · Insurance-General &amp; Auto</b>	<u>360.98</u>	<u>0.00</u>	<u>360.98</u>
<b>Total Expense</b>	<u>360.98</u>	<u>0.00</u>	<u>360.98</u>
<b>Net Income</b>	<u><u>462,480.52</u></u>	<u><u>0.00</u></u>	<u><u>462,480.52</u></u>

Yolo Subbasin Groundwater Agency  
Transaction List by Date  
July through August 2020

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

**Yolo Subbasin Groundwater Agency  
Transaction List by Date  
July through August 2020**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Clr</u>	<u>Split</u>	<u>Amount</u>
Deposit	08/21/2020			Deposit	1020 · Yolo County Treasury		1200 · Undeposited Funds	1,731.00
Payment	08/24/2020	3269	Reclamation District 537		1200 · Undeposited Funds		1100 · Accounts Receivable	3,038.50
Deposit	08/26/2020			Deposit	1020 · Yolo County Treasury		-SPLIT-	167,675.00
Transfer	08/27/2020			Funds Transfer	1000 · 1st Northern-Checking	√	1010 · 1st Northern-Savings	-40,000.00
Payment	08/28/2020	JE# 230	Reclamation District 307		1200 · Undeposited Funds	√	1100 · Accounts Receivable	2,970.50
Deposit	08/28/2020			Deposit	1020 · Yolo County Treasury		1200 · Undeposited Funds	2,970.50
Payment	08/28/2020	29884	Reclamation District 108		1200 · Undeposited Funds		1100 · Accounts Receivable	21,600.00
Payment	08/31/2020	55075	City of Winters		1200 · Undeposited Funds		1100 · Accounts Receivable	20,000.00