

**MINUTES of Executive Committee (EC) Meeting**  
**Water Resources Association of Yolo County (WRA)**  
**December 10, 2019, 12:00 pm – 12:30 pm**  
YCFC&WCD Board Room, 34274 State Highway 16, Woodland, CA

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

**Absent:** Elisa Sabatini

1. **Call to Order:** Meeting was called to order by Chair Cornwell at 12:05 pm.
2. **Approve Agenda and Adding Items to the Posted Agenda:** Jesse motioned to approve the agenda and Tim seconded the motion that was unanimously approved.
3. **Public Comment:** No comments.
4. **Administrative Items:** Jesse motioned to approve the items a - e and Tim seconded the motion that was unanimously approved.
  - a) Draft Audit Report years ending 6/30/18 and 6/30/19: Rick Johnston, Perry, Bunch & Johnston, reviewed the different report sections of the final financial audit they performed. The audit was conducted in accordance with accepted auditing standards (page 1). They expressed an unqualified opinion. All financial statements provided by the WRA were presented fairly and represented an accurate financial position of the WRA as of June 30, 2018 and June 30, 2019. The WRA is responsible for providing Management Discussion and Analysis information to the auditor (pages 2 - 4) with a statement of operational highlights for the audited time period. Rick explained the net position and fund balance sheets starting on page 5. The only changes from previous audits were the “deferred inflows of resources”. This is money that the WRA received from the Yolo Subbasin Groundwater Agency (YSGA) for operations that was not spent by fiscal year end. Donna commented that now the WRA is invoicing the YSGA for actual expenditures instead of a lump sum budget for the year. A statement of actual revenues and expenditures starts on page 7 for both fiscal years. Rick reviewed the explanatory notes to the financial statements (starting on page 8) that is a standard audit requirement. The final section of the audit includes required budgetary comparisons to explain differences between budgetary inflows and outflows for the years audited. Rick commended Donna for her organization of the financials and her regular communication with him throughout the year with any questions on accounting procedures. The final audit report will be received by the WRA Board at their next regular meeting in January.
  - b) November 18, 2019 EC minutes were approved.
  - c) Reviewed FY2019-20 financials: November 2019: EC reviewed the financials. Donna summarized what the WRA has invoiced the YSGA to-date for administrative services. She anticipated that the YSGA would not need to be invoiced until after the first of the year, however, a review of expenses indicated that she would be a little short before December 31<sup>st</sup>. Therefore, she invoiced the YSGA for actual expenditures for September through November 2019 (\$23,005.09) and deducted the deferred inflows from FY2018-19 as explained in the audit (\$8,560). A payment of \$14,445.09 will be requested for approval during today’s YSGA EC meeting. Donna also explained that Meeting Expenses were higher than the budgeted amount because a FY18-19 room rental invoice was received and paid in FY19-20. A Journal Entry with the audit adjustments will correct this expense overage.
  - d) Discuss YCFCWCD staff assignment of WRA/YSGA duties: Donna explained the WRA and YSGA job task list distributed with the agenda categorized by function: accounting/ bookkeeping, board secretary and administrative office/management. She felt this would help clarify the tasks for assignment proposes. This will also serve as an outline for the development of an operations manual for both agencies.

Donna is recommending that the WRA renew the annual QuickBooks payroll subscription service (\$500) in March, because State and Federal quarterly payroll tax reports will need to be filed in April.

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W-2 and W-4 forms will also need to be filed and issued at the end of the year. She reviewed why it might be easier to maintain the QuickBooks account files at least through the end of the fiscal year for the purposes of the next YSGA audit. There is a margin of error if someone tried to enter all the transactions from July 1, 2019 to the present in a different accounting software. She reviewed some other accounting details, such as the credit card reoccurring automatic payments and meeting room reservations that are being coordinate and paid for by the WRA. Donna reviewed some important upcoming tasks for the next 6 months for the YSGA, such as membership invoicing.

At the November 18<sup>th</sup> meeting, the EC discussed not recruiting for a new WRA employee and assigning those tasks and functions to various YCFCWCD staff. Tim and Donna have spoken with the YCFCWCD's financial supervisor regarding the potential of her taking over some of the accounting tasks. She explained how the WRA's administrative agreement would need to be transferred to the YCFCWCD if they take over the WRA's administrative services. As part of the agreement, the YCFCWCD would need to provide a labor and expenses invoice to the YSGA for reimbursement. Lynnel asked for clarification of what was discussed at the November 18<sup>th</sup> WRA EC meeting, since she is not part of that committee. Tim stated that until we finalize how this transition will be handled, he feels it is still open for discussion. Max inquired whether the WRA would continue to exist? This has been a point of discussion without resolution for some time, because the WRA has a broader regional function than the groundwater sustainability agency. Another item to be resolved if the WRA ceased to exist is the WRA's 2013 cost share MOU agreement with the Westside-Sacramento IRWMP for Yolo with Solano, Napa and Lake counties.

The preliminary target date for Donna's retirement is ~March 1<sup>st</sup>. Donna will be drafting a more detailed operation procedures manual. She would prefer to also have one-on-one training time with YCFCWCD staff, so the sooner a definitive decision can be made, the smoother the transition will be. A decision should be made soon after returning from the holidays in January. Donna is hoping to schedule some overlap time for coordination purposes with Kristin Sicke before retiring (Kristin returns from maternity leave on February 3rd).

e) Approval of invoice payments for WRA & YSGA expenses: All payments were approved.

**5. WRA Board Meeting:**

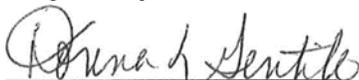
January 13, 2020 – Discuss agenda: Donna reviewed the items that will be on the consent agenda for January, which includes the final audit report and a budget amendment for increases in meeting room fees and YCFCWCD computer-related services.

**6. Other Updates & Future Executive Committee Agenda Items:** Donna reported that she will be sending out a "Save the Date" email for 2020 meeting dates to the WRA Board, WRA Technical Committee and the YSGA Board. Jesse reported that Winters city council approved an amendment with Solano County Water Agency to enable installation of temporary and long-term groundwater monitoring wells within the Putah Creek Nature Park in Winters.

**7. Next WRA Executive Committee Meeting Date:** February 18, 2020, 12:00 pm, Yolo County Flood Control & WCD.

**8. Adjourned** at 12:50 pm.

Respectfully submitted,



Donna L. Gentile, WRA Secretary and Administrative Coordinator