

# YCFC&WCD BOARD OF DIRECTORS

October 3, 2023



YOLO COUNTY  
FLOOD CONTROL &  
WATER CONSERVATION  
DISTRICT

# Agenda Item #1

Adoption of the  
September 5, 2023 Regular Board  
Meeting Minutes

# Agenda Item #2

## Open Forum

Guest introductions, unscheduled appearances and opportunity for public comment on non-agenda items

## Agenda Item #3

### Adding Items to the Posted Agenda

## Agenda Item #4

January 2023 Storm Events  
Emergency Canal Repairs



Pleasant's Prairie Canal

# Agenda Item #5

Review of Fiscal Year 2022/2023  
Independent Audit

# SUMMARY OF AUDIT RESULTS

## YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT

YEAR ENDED APRIL 30, 2023



M·U·N CPAs

PRESENTER  
PIERCE WRAY, CPA



# AUDITOR & MANAGEMENT RESPONSIBILITIES

- **Management is responsible** for the preparation and presentation of the financial statements.
- Purpose of an audit is to provide financial statement users with an **independent opinion** on whether the financial statements are presented fairly, in all material respects, and in accordance with applicable accounting standards (GAAP)

# AUDIT PROCESS

- Fieldwork – July 2023
  - Planning – risk assessment, review of Board minutes, management inquiry
  - Documentation and testing of internal controls
    - Cash Receipts
    - Disbursements
    - Payroll
    - Journal entries, bank reconciliations, financial reporting

# AUDIT PROCESS

- Testing of Year-End Balances and Activity
  - Confirmation of balances
  - Cut-off testing – receivables and payables
  - Detail tests of transactions
  - Analytical review
- Preparation of Financial Statements and footnotes

# AUDIT REPORTING

- Reporting Results of the Audit
  - Audit Opinion- Independent Auditor's Report
  - *Government Auditing Standards* Report
  - Communication with Those Charged with Governance
  - Management Letter

# AUDIT RESULTS – FINANCIAL STATEMENTS

- Financial Statements – responsibility of management
- **Independent Auditor's Report**
  - 2023 - **Unmodified** ("Clean") Audit Opinion
  - No material misstatements
  - GASB 87, Leases, not deemed material to F/S
- Management's Discussion and Analysis
- Financial statements and related note disclosures

# AUDIT RESULTS – FINANCIAL STATEMENTS

- Future Accounting Pronouncements: GASB 96, *Subscription Based Technology Agreements (SBITAs)*
  - To be implemented April 30, 2024
  - Requires recognition of an intangible asset of the software subscription (right-to-use asset) and liability (SBITA contract liability) on the Statement of Net Position

# AUDIT RESULTS – GOVERNMENT AUDITING STANDARDS

- *Government Auditing Standards Report*
  - Material weaknesses – none noted
  - Significant deficiencies – none noted
  - Compliance exceptions – none noted

# AUDIT RESULTS – CONCLUSION LETTER

- Communication with Those Charged with Governance
  - **Accounting Policies**
    - No new accounting policies or pronouncements that impacted the District's financial statements.
  - **Accounting Estimates**
    - Depreciation
    - Allowance on uncollectible receivables
  - **Significant Changes in Disclosures**
    - None





# AUDIT RESULTS – CONCLUSION LETTER

- Communication with Those Charged with Governance (continued)
  - **Difficulties Encountered in Performing the Audit**
    - None
  - **Audit adjustments**
    - 1 adjustment:
      - Contributed capital
  - **Disagreements with Management**
    - None

# AUDIT RESULTS – MANAGEMENT LETTER

- Management letter - Recommendations for improvement
  - Fixed assets – review and inventory of assets\*
  - Journal entries – review of closing journal entries

*\*Repeat finding from prior year*

# SUMMARY OF AUDIT RESULTS

- Reporting Results of the Audit
  - **Audit Opinion- Independent Auditor's Report –**
    - Unmodified (“Clean”) opinion
  - **Government Auditing Standards Report**
    - No material weaknesses, significant deficiencies, compliance exceptions
  - **Communication with Those Charged with Governance**
    - No major issues, disagreements, no changes to disclosures; 1 adjustment
  - **Management Letter**
    - 2 recommendations for improvement



*MUN CPAs... working together with*  
*Yolo County Flood Control & Water Conservation District*



# QUESTIONS?

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## MUN CPAs

1760 CREEKSIDE OAKS DRIVE, SUITE 160

SACRAMENTO, CALIFORNIA 95833

T. 916.929.0540 F. 916.929.0541

E. [PFW@MUNCPAS.COM](mailto:PFW@MUNCPAS.COM)

[WWW.MUNCPAS.COM](http://WWW.MUNCPAS.COM)



## Agenda Item #6

FERC Part12D Comprehensive Assessment –  
Approval of Entering into a Services Agreement  
with GEI Consultants, Inc.

Agenda Item #7

YSGA Update

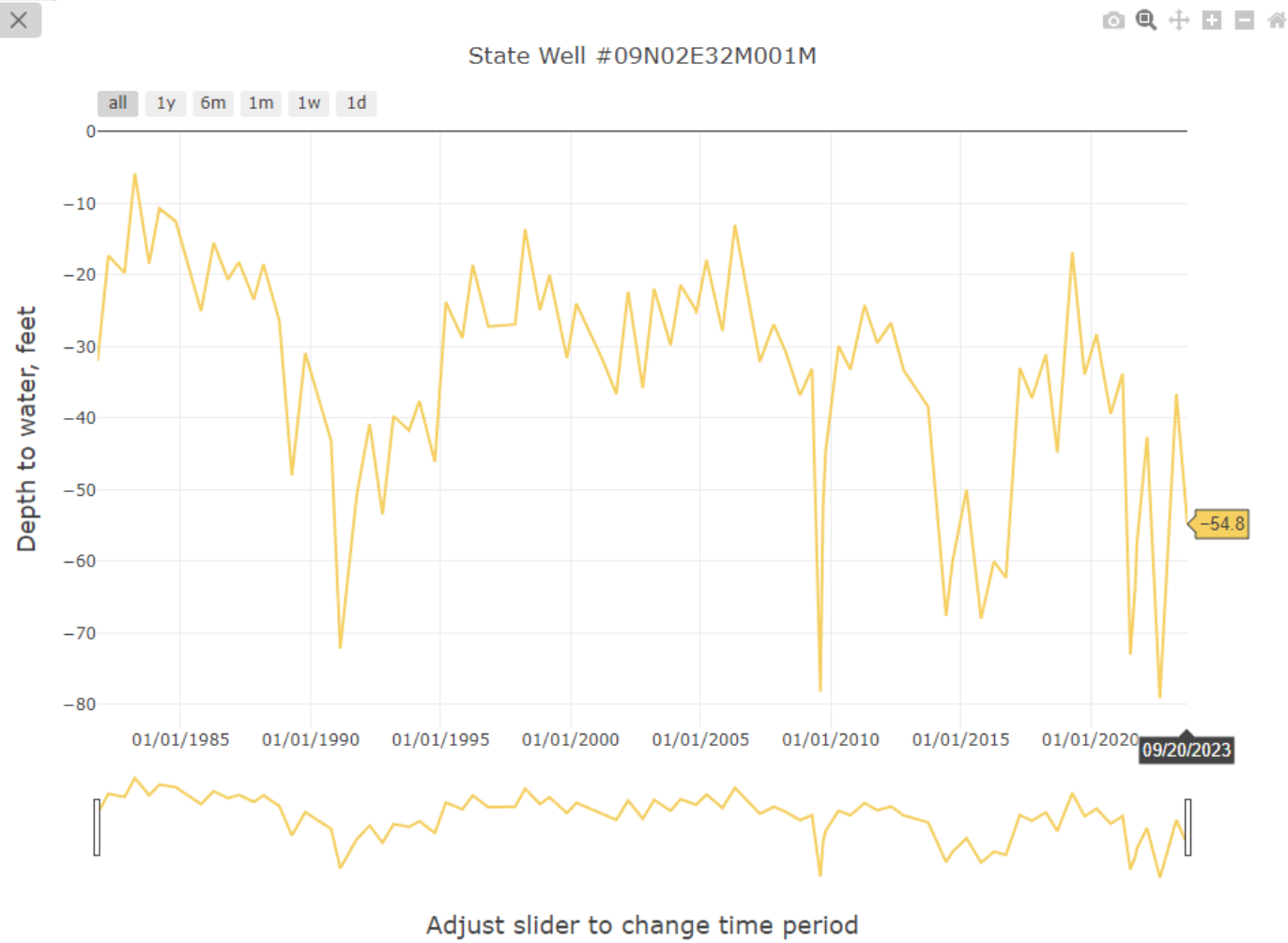
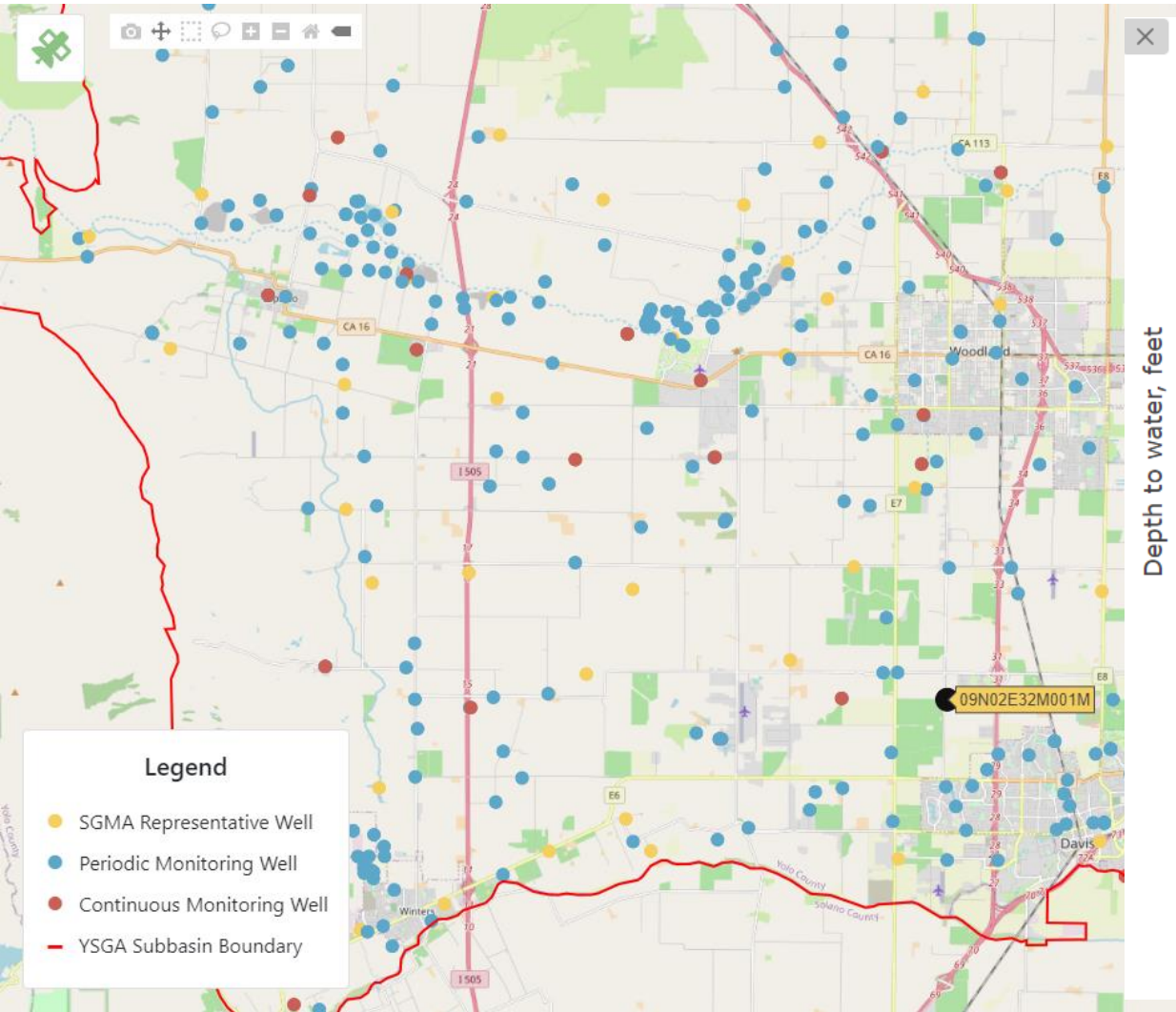
# Update on YSGA Activities

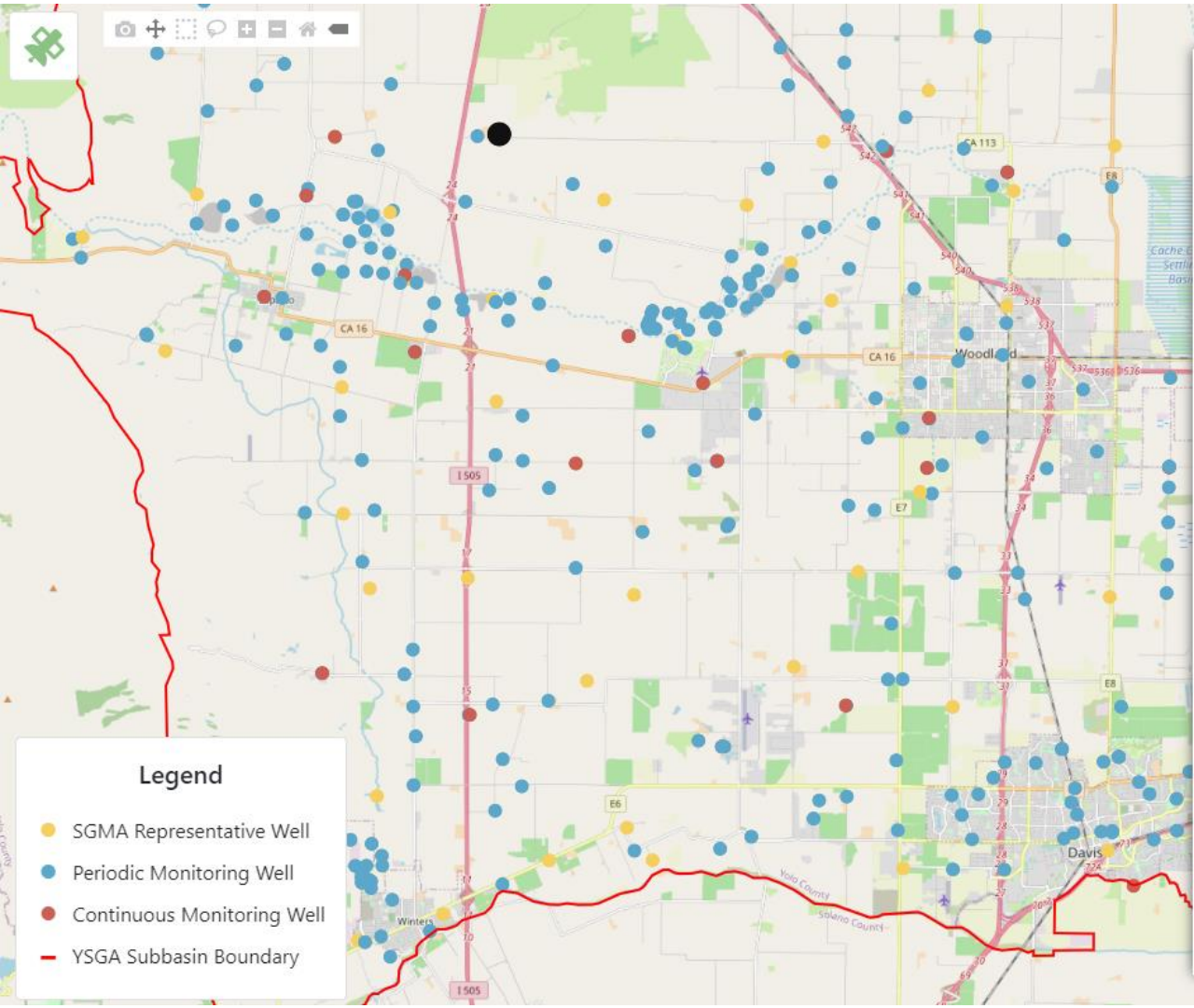
- 9/12 and 9/26 Yolo County BOS Meetings
- 9/18 YSGA Board Meeting
- 9/28 YSGA Ad Hoc Drought Contingency Planning Committee Meeting
- Fall 2023 Measurements
- 10/27 Special YSGA Board Meeting

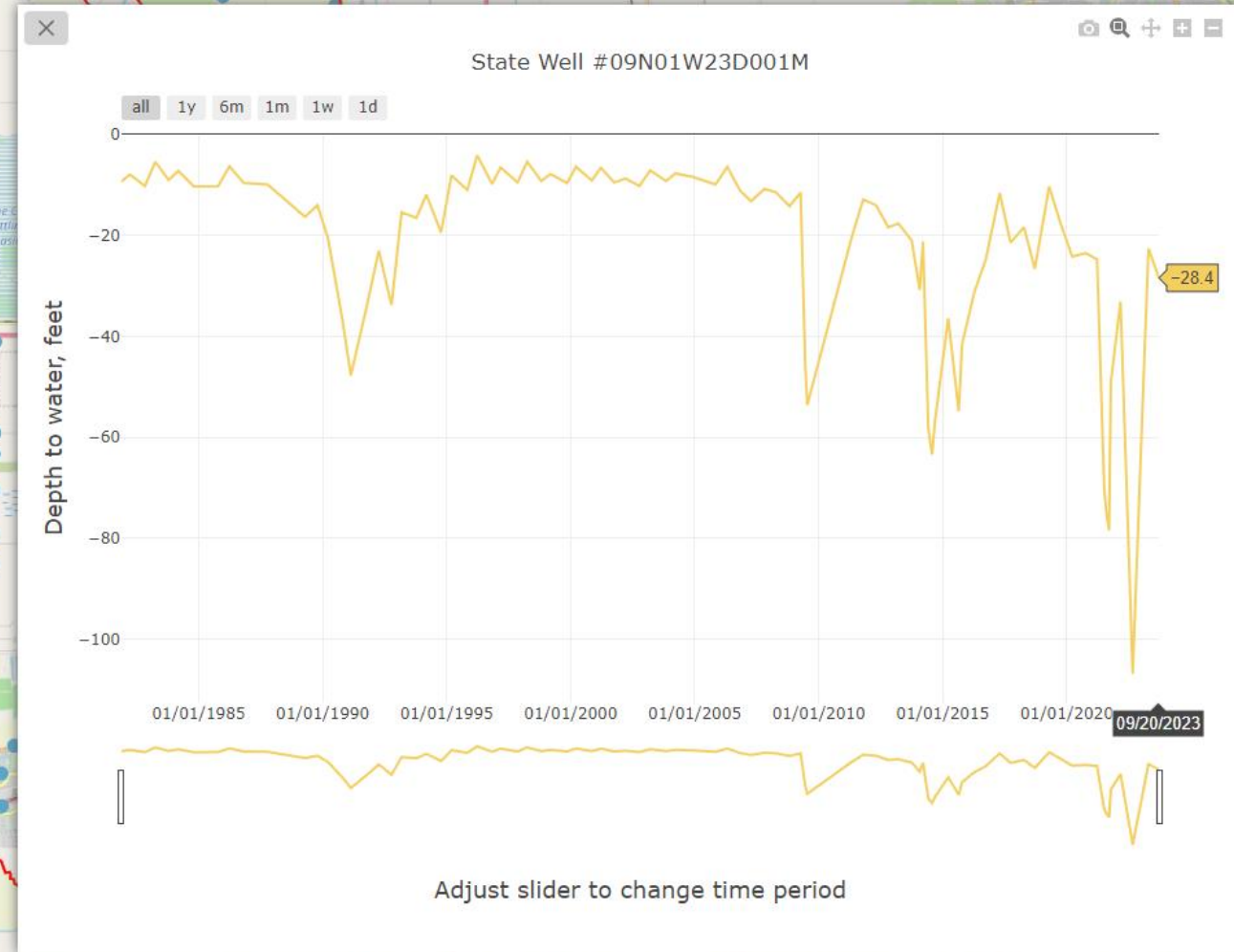
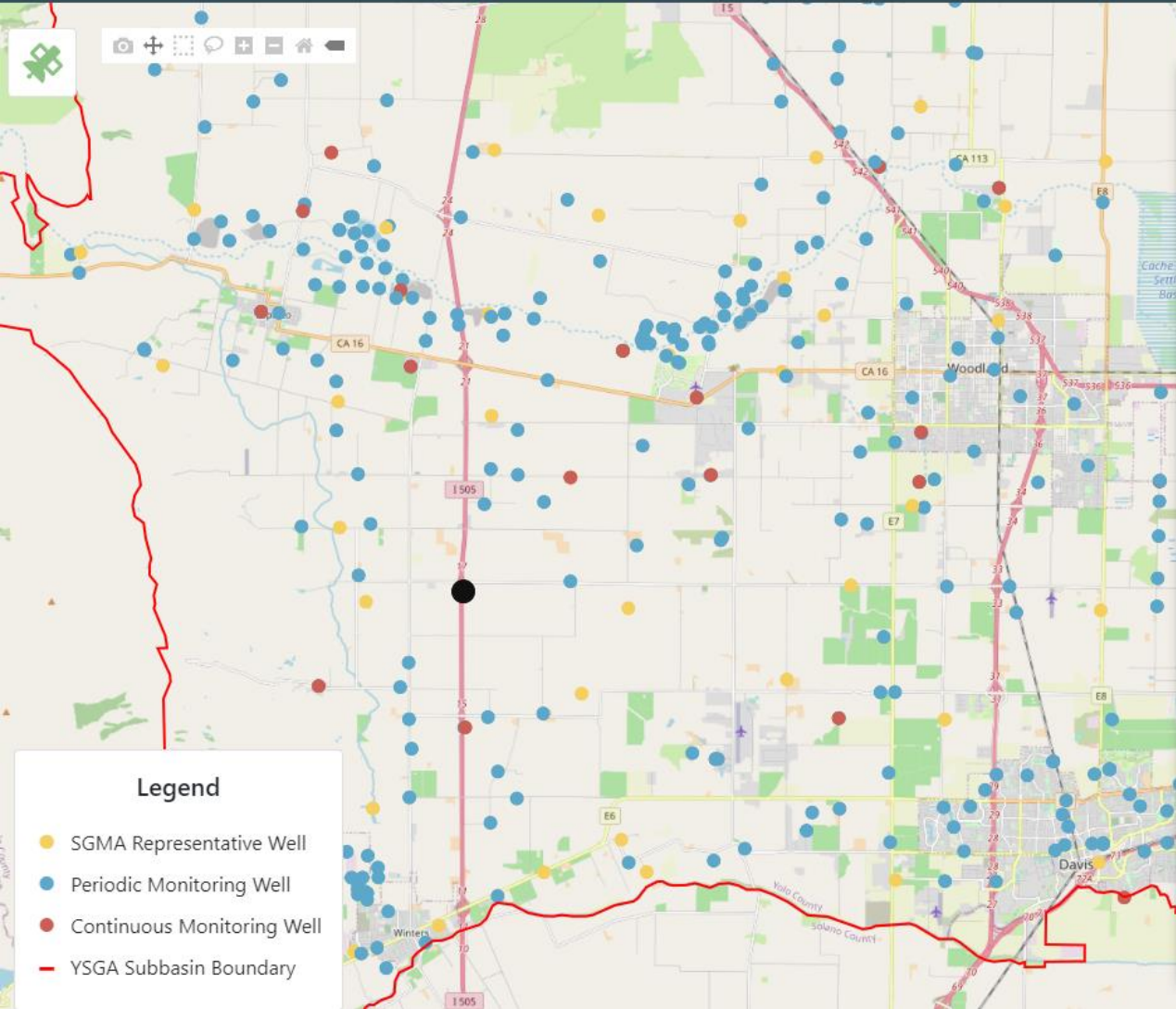
# Update on Fall 2023 DTW Measurements

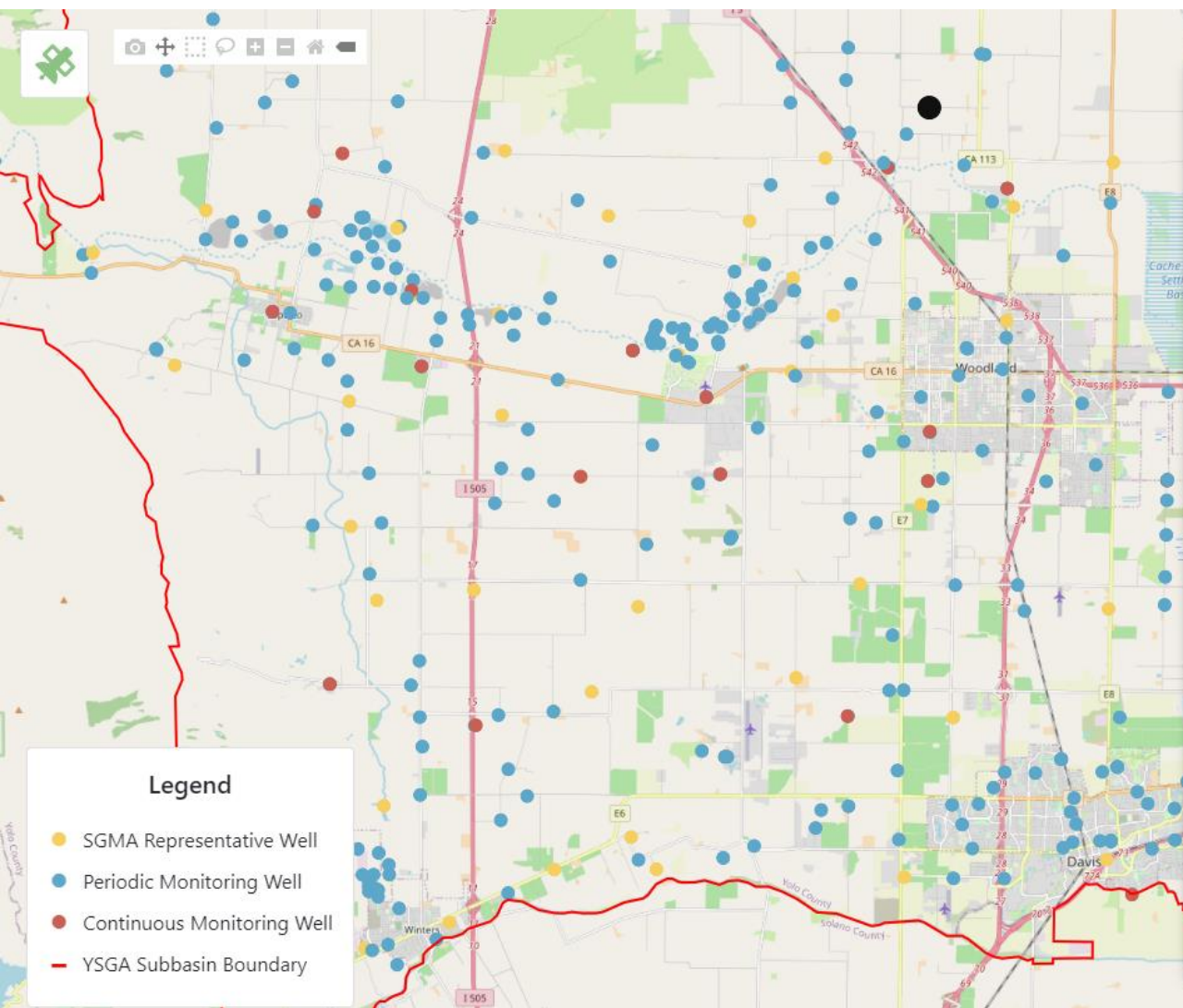
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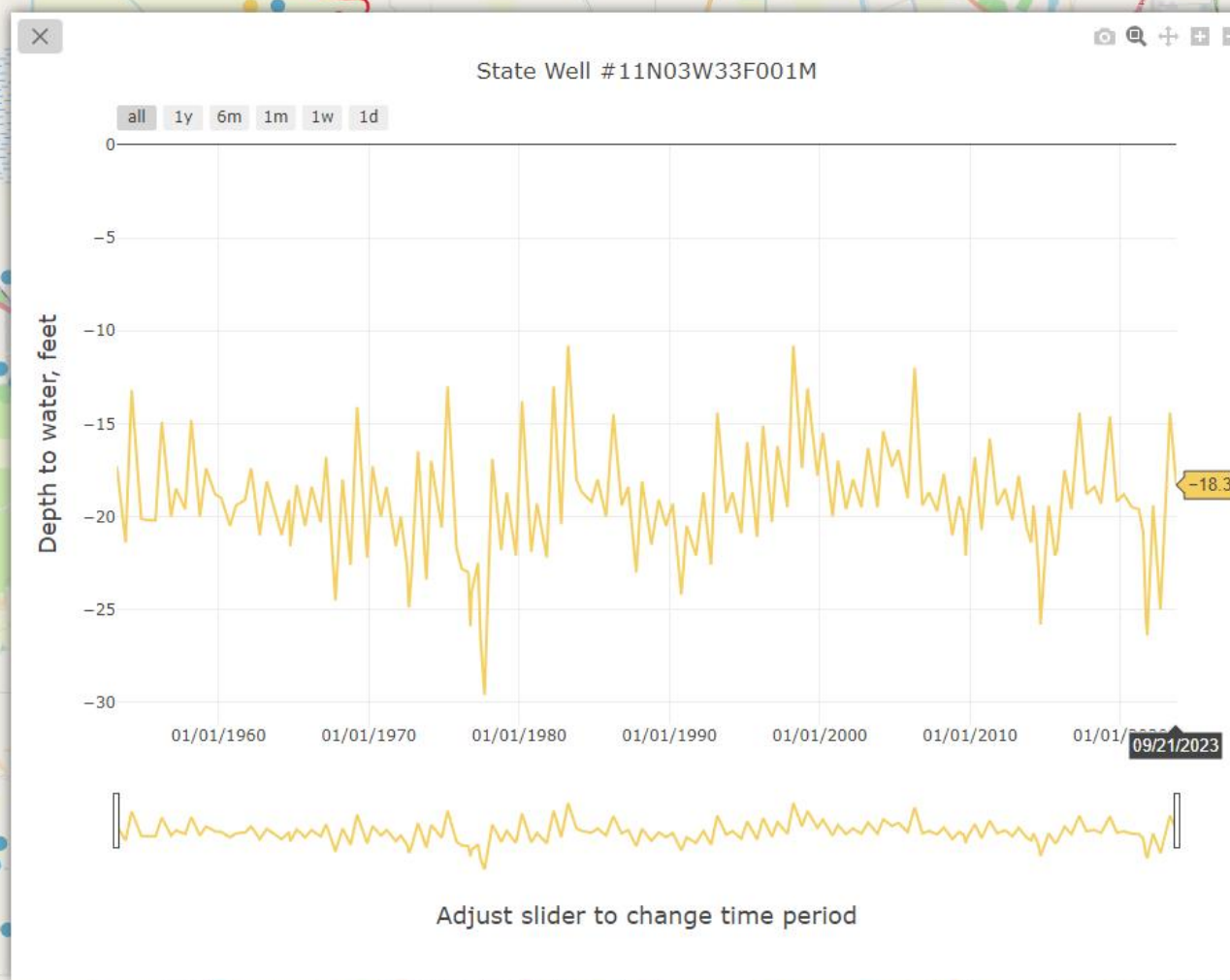
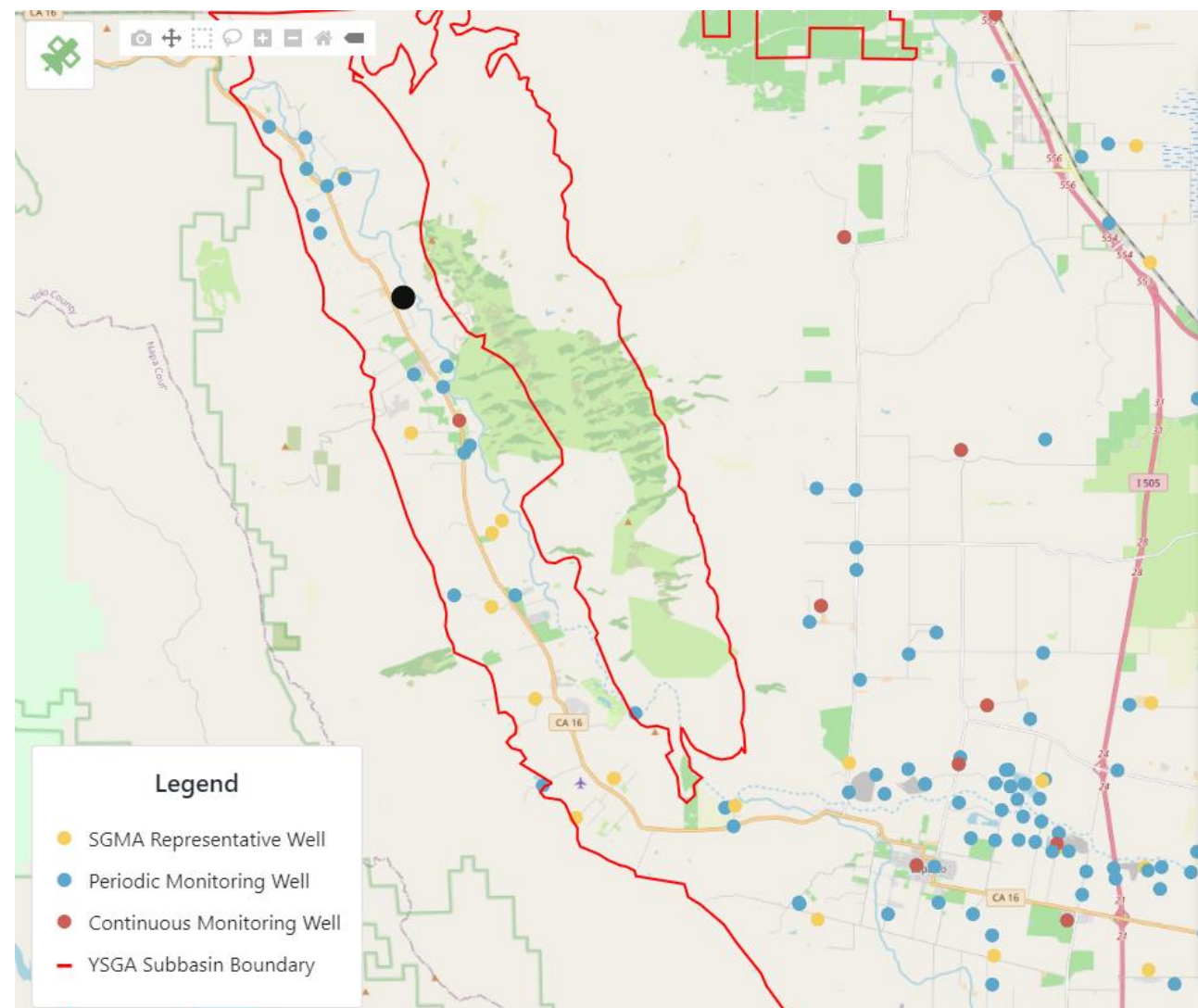












Components	Grant Amount
Component 1: Grant Administration	\$613,875
Component 2: Yolo Subbasin GSP Implementation	\$1,721,000
Component 3: Yolo-Zamora Groundwater Recharge Pilot Project	\$1,221,050
Component 4: Dunnigan Area Recharge Program	\$1,180,950
Component 5: City of Winters Feasibility Studies	\$580,000
Component 7: YCFC&WCD Winter Water Recharge Program	\$2,600,000
<b>Total:</b>	<b>\$7,917,000</b>

# Agenda Item #8

## Directors' Reports

Report on Meetings and Conferences Attended During the Prior Month  
on Behalf of the District

- i. NCWA Meetings (9/6 and 9/11)
- ii. YSGA Board and Ad Hoc DCPC Meetings (9/18 and 9/28)

# Agenda Item #9

## Attorney's Reports

### Report on Legal Matters of Concern to the District

- i. Clear Lake Emergency Regulations
- ii. Bay-Delta Plan: 2023 Draft Staff Report



# Agenda Item #10

## General Manager's Report

- **Water Conditions Report**
- **Financial Report Summary**
- **Capital Improvement Program**
- **General Activities – 2023 Irrigation Season Update**
- **Upcoming Events**

# Current Water Conditions (10-03-23)

	<u>Elevation</u>	<u>Available</u>	<u>2022</u>
Clear Lake			
• October 3	2.42'	2,522 AF	-2.22' (0 AF)
• September 3	3.33'	21,712 AF	
• Total Difference	-0.91'	-19,190 AF	
Indian Valley Reservoir			
• October 3	1,441.15'	148,900 AF	1,390.45' (45,730 AF)
• September 3	1,442.49'	152,800 AF	
• Total Difference	-1.34'	-3,900 AF	

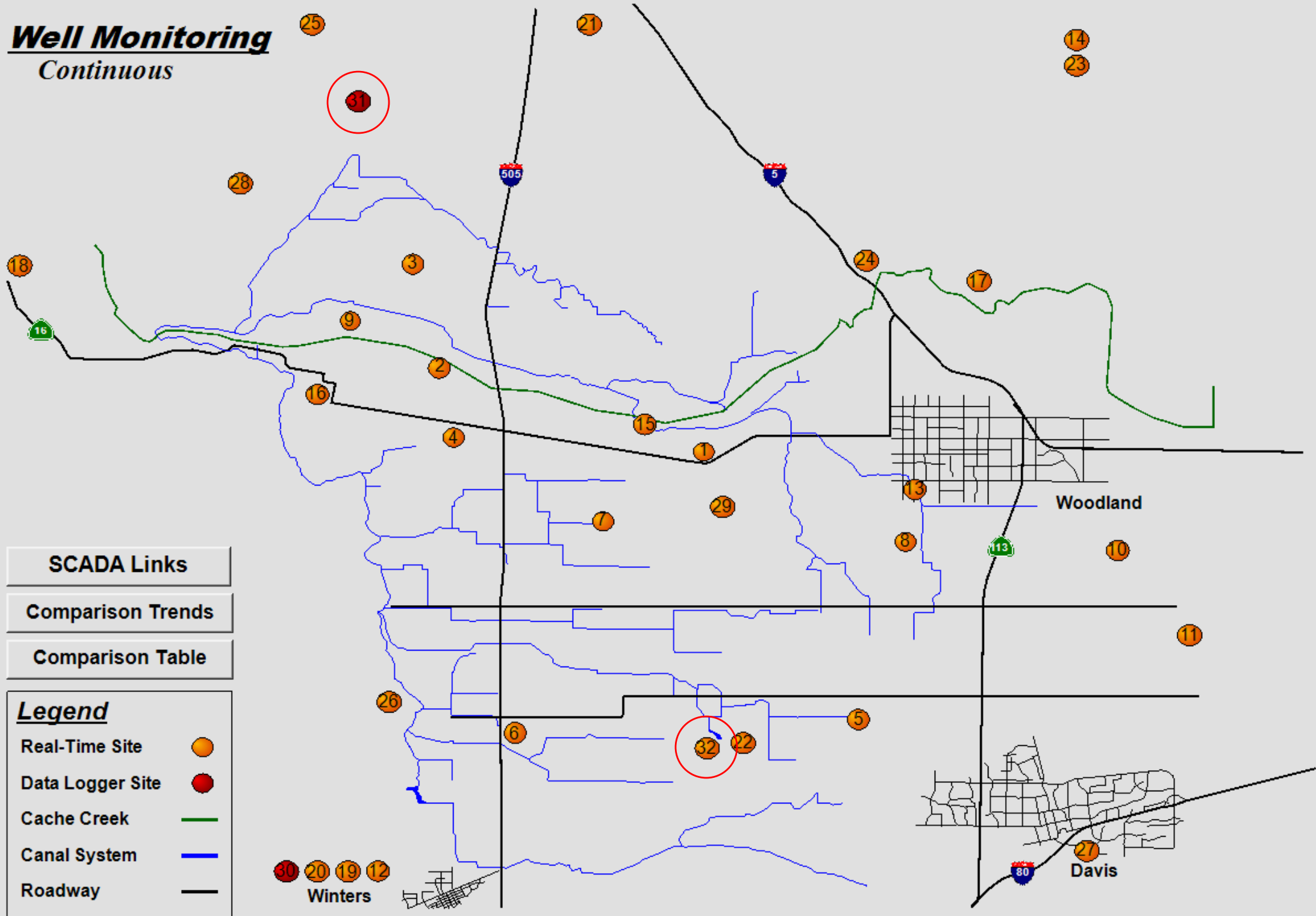
## Total Releases from Cache Creek Dam ~300 cfs

- West Adams Canal ~110 cfs
- Winters Canal ~120 cfs
- Total Diversions at Capay Dam ~230 cfs

Facility	Precipitation (10/1/23 – 10/3/23)
Cache Creek Dam	0"
Indian Valley Reservoir	0"
Headquarters	0"

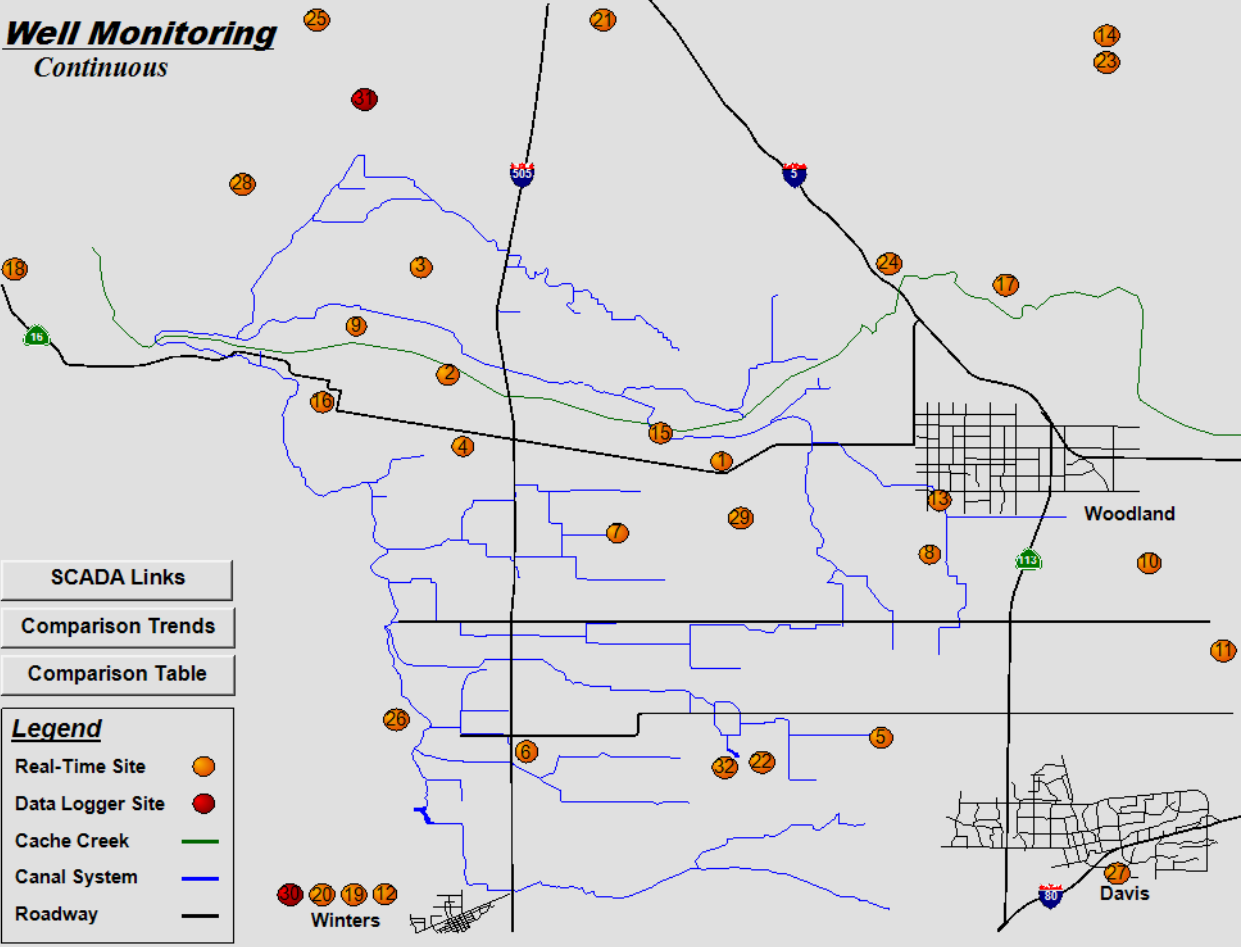
# Well Monitoring

Continuous



# Well Monitoring

## Continuous



**SCADA Links**

**Comparison Trends**

**Comparison Table**

**Legend**

- Real-Time Site ●
- Data Logger Site ●
- Cache Creek —
- Canal System —
- Roadway —

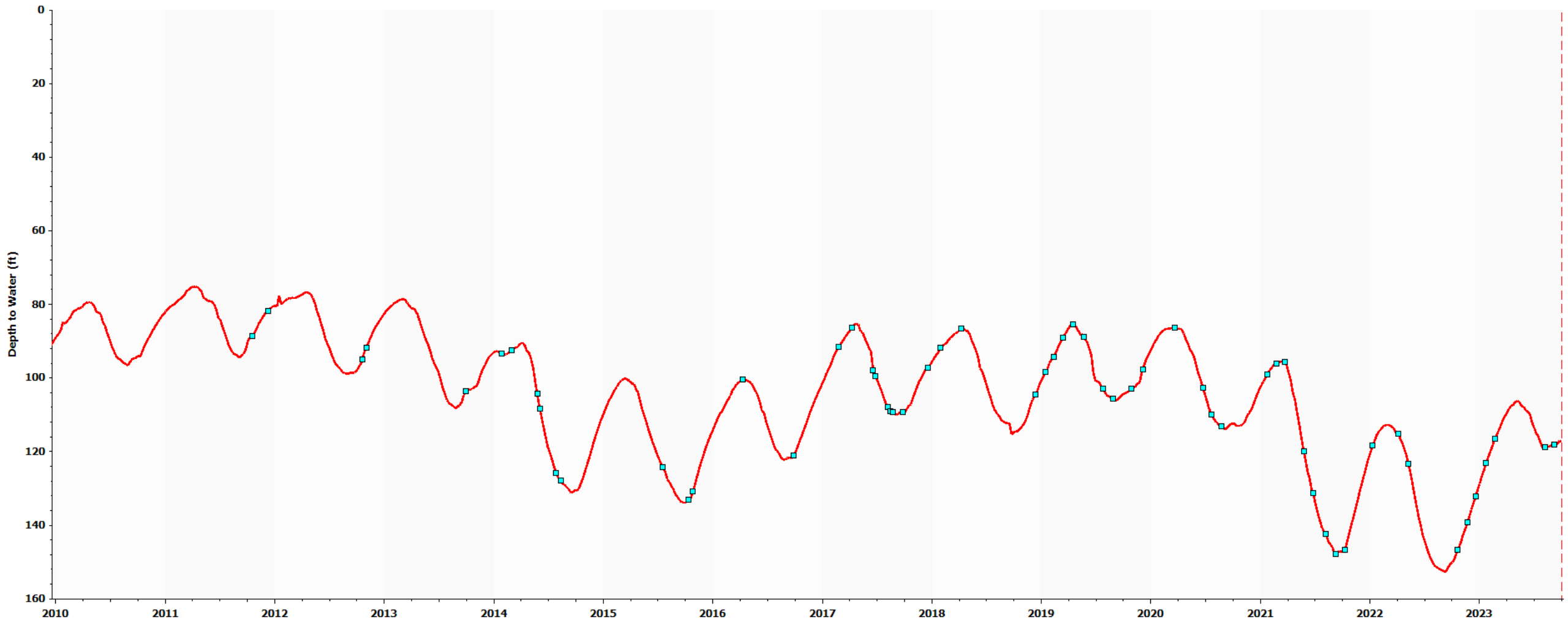
# Well Monitoring

## Depth to Water Historical Comparison

(Daily Averages DTW in feet)

Well	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Δ 2022 - 2023	Δ 2015 - 2023
1.	95.3	92.6	98.7	104.1	130.6	135.0	122.2	109.9	116.1	104.8	112.6	147.9	151.3	117.3	34.0	17.7
2.	34.8	31.6	34.4	37.9	53.5	60.3	43.0	30.6	33.3	30.9	31.8	45.8	57.4	34.8	22.6	25.5
3.	47.6	39.2	45.1	51.4	81.2	76.1	59.9	40.1	44.6	39.0	43.4	74.0	86.6	53.7	32.9	22.3
4.		29.3	33.7	36.0	51.8	50.7	47.5	30.3	30.4	30.4	33.0	52.6	56.7	37.2	19.5	13.5
5.		17.6	20.2	25.4	35.6	37.4	35.6	24.0	24.4	19.0	24.5	37.3	43.3	26.4	16.9	11.0
6.		32.6	34.7	38.8	61.2	60.3	45.8	31.4	39.2	31.4	40.7	59.5	65.8	46.5	19.3	13.7
7.				42.9	42.9	50.1	27.2	21.0	23.0	19.9	25.2	47.7	49.5	25.6	23.9	24.5
8.				55.4	78.9	78.3	74.5	54.2	59.3	46.7	55.2	78.9	82.3	58.6	23.7	19.7
9.					78.2	73.7	59.6	41.5	45.0	42.3	44.8	67.9	81.2	49.7	31.4	24.0
10.					66.0	66.3	59.4	37.4	59.9	42.2	49.0	74.8	65.4	52.4	12.9	13.9
11.					26.8	24.7	22.0	15.2	20.4	16.1	21.2	28.1	26.5	20.1	6.4	4.6
12.										122.8	129.9	148.9	155.7	143.2	12.5	
13.									84.8	72.1	81.6	109.9	104.2	83.8	20.4	
14.									13.1	12.0	12.6	13.1	14.9	11.4	3.5	
15s.									41.9	37.6	46.5	50.9	49.3	38.8	10.5	
15d.									157.5	152.9	157.1	235.4	253.8	161.0	92.8	
16.									41.9	37.3	40.1	51.0	57.3	43.6	13.7	
17.										21.0	24.9	34.4	37.5	24.9	12.5	
18.										56.5	76.9	130.4	84.1	41.6	42.4	
19.										178.4	186.5	202.4	211.9	200.4	11.5	
20.														244.1		
21.											128.5	138.7	142.0	135.3	6.6	
22.												106.2	113.8	76.5	37.3	
23.												76.3	56.5	42.3	14.2	
24.													75.4	54.6	20.8	
25.													103.1	103.5		
26.													125.4	89.8		
27.													66.4	64.1		
28.													163.2	159.0		
29.														91.1		
30.																
31.													163.2			
32.														155.7		

# 1. HQ Well Depth to Water



## Depth to Water

9/3/22: 152.7 feet  
10/3/22: 151.3 feet  
 $\Delta$  1.4 feet

## Depth to Water

9/3/23: 118.7 feet  
10/3/23: 117.3 feet  
 $\Delta$  1.4 feet

# Preliminary Financial Report

Highlights as of September 30, 2023

# Preliminary Budget Summary as of 9/30/2023

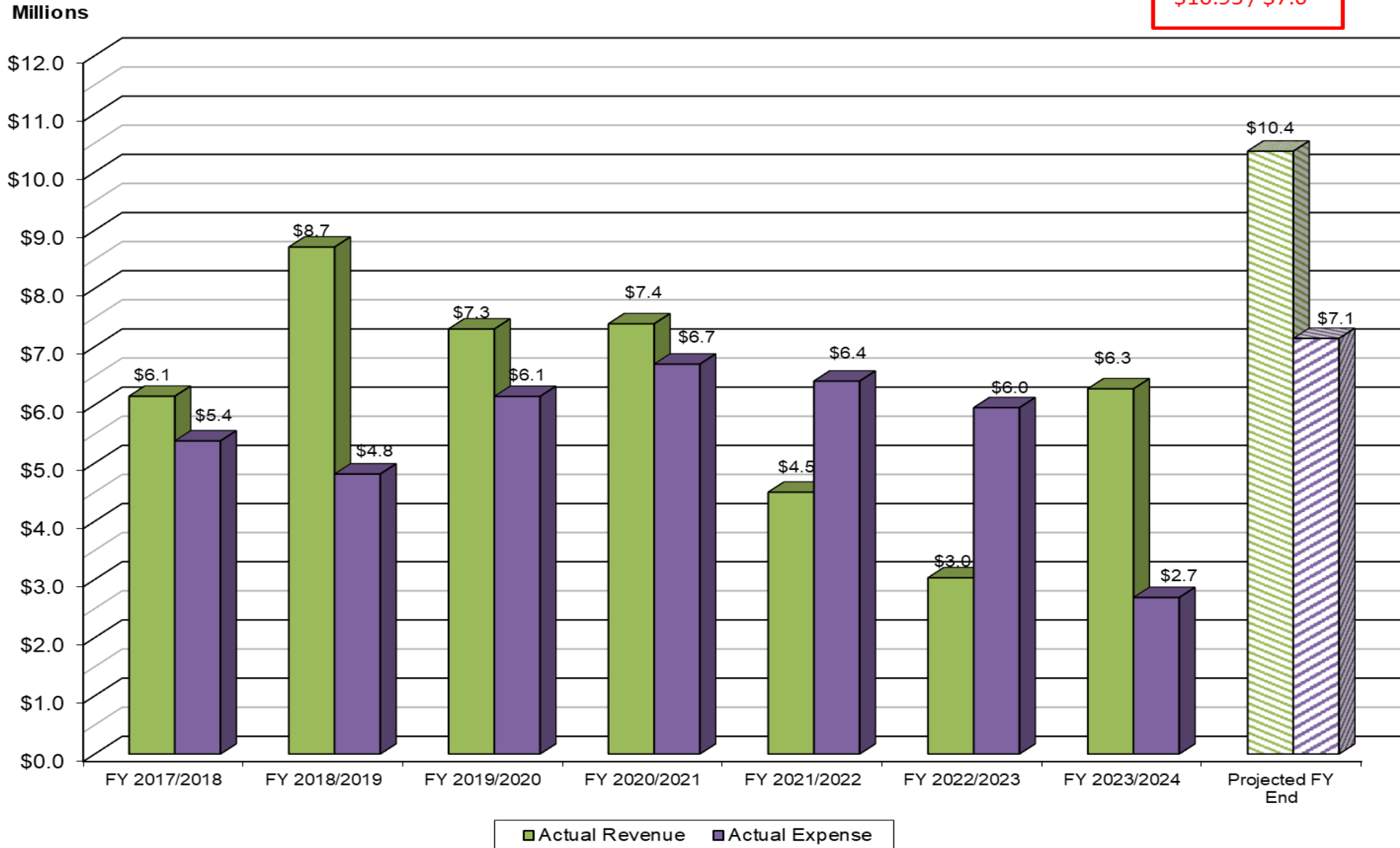
<b>Key Revenue Drivers</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>Difference</b>
Agricultural Water Sales	\$5,647,500	\$6,217,700	(\$570,200)
Non-Agricultural (M&I) Water Sales	\$136,100	\$343,300	(\$207,200)
Property Taxes *includes Special Property Tax Assessment	\$129,800	\$2,586,400	(\$2,456,600)
IV Dam Hydro (less fees)	\$0	\$350,000	(\$350,000)
Other Revenue	\$361,200	\$1,456,700	(\$1,095,500)
<i>Shared Services Revenue</i>	<i>\$162,400</i>	<i>\$315,200</i>	<i>(\$152,800)</i>
<i>YSGA Reimbursements</i>	<i>\$61,100</i>	<i>\$250,000</i>	<i>(\$188,900)</i>
<i>Interest</i>	<i>\$65,100</i>	<i>\$120,000</i>	<i>(\$54,900)</i>
<i>Other (includes FEMA)</i>	<i>\$72,600</i>	<i>\$771,500</i>	<i>(\$698,900)</i>
<b>TOTAL REVENUE</b>	<b>\$6,274,600</b>	<b>\$10,954,100</b>	<b>(\$4,679,500)</b>

<b>Key Expense Drivers</b>	<b>Year-to-Date</b>	<b>Budget</b>	<b>Difference</b>
Transmission and Distribution (O&M)	\$676,300	\$1,343,100	(\$666,800)
General Administration	\$949,600	\$2,846,900	(\$1,897,300)
Other Expenses	\$1,062,600	\$3,451,900	(\$2,389,300)
<b>TOTAL EXPENSES</b>	<b>\$2,688,500</b>	<b>\$7,641,900</b>	<b>(\$4,953,400)</b>

# Preliminary Financial Report

## Comparison of Actual Revenue vs. Actual Expense

Original Budget  
\$10.95 / \$7.6

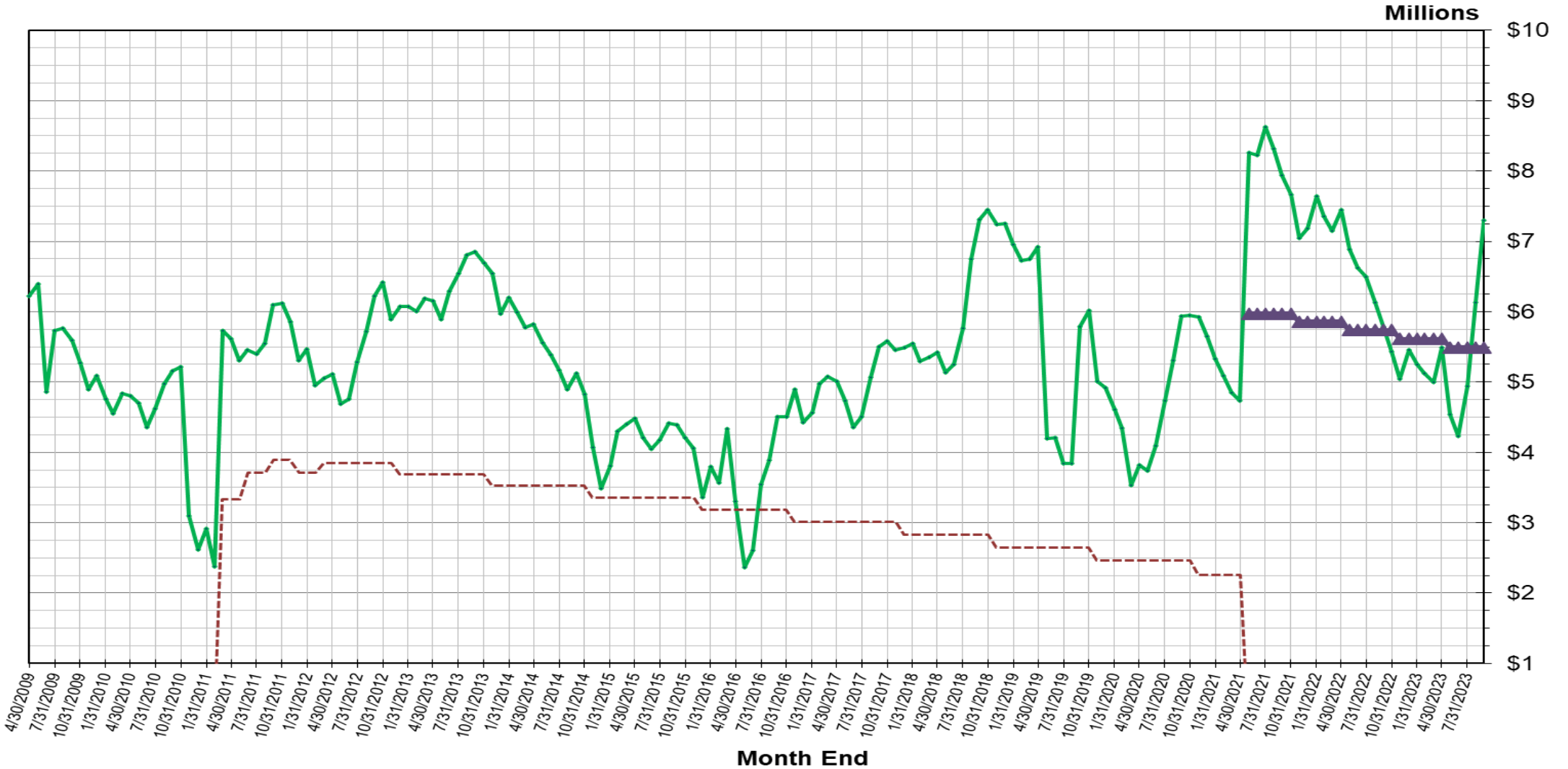




# Preliminary Financial Report

## Cash History

— Total Cash & Investments    - - - SWRCB Loan Debt    ▲ ZION BANK LOAN DEBT



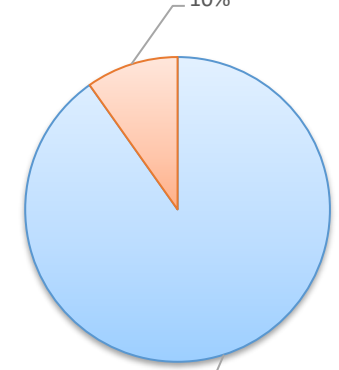
Zion Bank Loan Debt: Rate Covenant Includes Reserves and Flexibility of Lockbox

# 2023 Irrigation Season Update

- “Start of Season” – May 5
  - Delay in demand because of April and May(!) rains
- Flow Measurement QA/QC
  - Cache Creek Dam – USGS rating curve update
  - Managing Capay Dam “spill”
  - Various points in the canal system
- “Bottlenecks”/Points of Constriction
  - Cottonwood, Cottonwood South, Ulrich Canals
- **Aquatic Weeds!!**

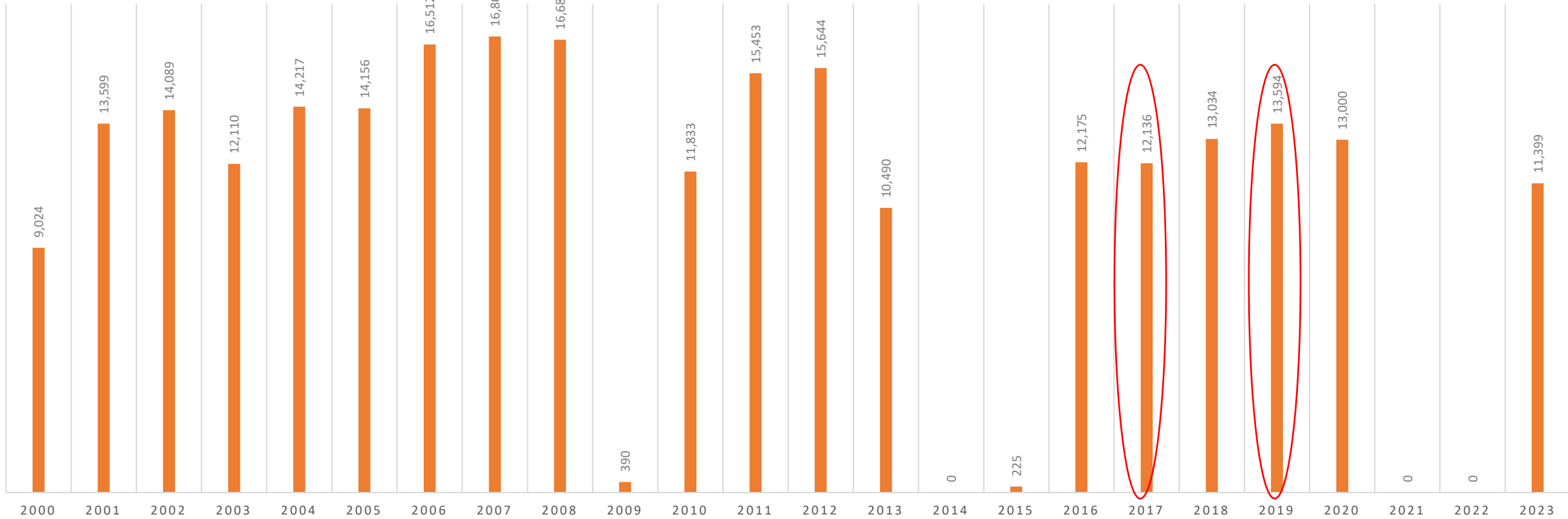
# 2023 Irrigation Season Update

2023 Water Sales Target



90% Actual May - September 10% Remaining Target

Month of September Sales (AF)



# General Activities (September 6 – October 3)

## **PROJECTS:**

- **2023 Irrigation Season and Vendor Visits for Algae Treatment/Remediation**
- **FERC Part 12D Comprehensive Assessment**
- **Canal Capacity Evaluation**
- **Water Right Reporting Violations; and Appropriator Water Rights**
- **2023 Storm Damage FEMA Reimbursement Process**
- **Well Permitting Coordination with County and Preparation for 9/12 and 9/26 BOS Meeting**
- **YSGA – Well Permitting Review; Project Development; Outreach; GSP Implementation; Groundwater Monitoring Program Improvements; Grant Opportunities; Neighboring Subbasin Coordination; Grey Area Projects and Outreach**
- **Outreach with various agencies on District’s Recharge Program**
- **Southeast Geysers Effluent Pipeline Contract Meeting**
- **Capital Projects – small infrastructure projects**
- **Voluntary Agreement Process**
- **Various Private Jobs**
- **Drought Assistance – water hauling coordination (Contract with Yolo County OES)**
- **Creek Spraying for CCC and Chipper Program for Yolo RCD**
- **Vegetation Management (MERCOSA, NDM and Wild Wings CSAs, Madison and Knights Landing CSDs)**
- **Shared Services: SCWA, private jobs, spraying, etc.**
- **Encroachment Permits, Easement Research, Misc. Water Rights Investigations**

# General Activities (September 6 – October 3)

## OUTREACH:

1. YSGA: Coordination with Yolo County (September 6, 9, 15, 22)
2. NCWA Water Managers Meeting (September 6)
3. CII Board of Directors Meetings (September 6 and 27)
4. Water Data Collaborative Conference (September 7)
5. YSGA and Farm Bureau Coordination Meeting (September 8)
6. NCWA Groundwater Managers Task Force Meeting (Sept. 11)
7. YSGA: Yolo County BOS Meetings (September 12 and 26)
8. NCWA Coordination Regarding Clear Lake Hitch (September 13)
9. Meeting with Geysers and Lake County (September 13)
10. Yolo County Financial Oversight Committee (September 14)
11. YSGA Board of Directors Meeting (September 18)
12. YSGA: Coordination with Dunnigan Water District (September 20)
13. Yolo County Drought Resilience Planning Meeting (Sept. 20)
14. Meeting with Supervisors Re: Groundwater (Sept. 21 and 22)
15. Rolling Acres Community Meetings (September 27 and Oct. 2)
16. YSGA: Executive Committee Meeting (September 28)
17. YSGA: Ad Hoc DCPC Meeting (September 28)
18. Meeting w/ Yolo Central Canal Landowners (Sept. 28 and Oct. 3)
19. Meeting with Yolo Habitat Conservancy (September 29)
20. ACWA BOD Meeting (September 29)

# Upcoming Meetings & Events

1. NCWA: Bay-Delta Task Force Meeting (October 2)
2. ACWA Region 4 Program: C.W. “Bill” Jones Pumping Plant (October 4)
3. YSGA/Farm Bureau Coordination Meeting (October 6)
4. YSGA Coordination with Yolo County Environmental Health (October 6, 13, 20, 27)
5. Bay-Delta Task Force Meeting (October 9)
6. Yolo County Farm Bureau Board Meeting (October 10)
7. YSGA Coordination with Yolo County Climate Action and Adaptation Plan (October 10)
8. YSGA and TNC Coordination Meeting on GSP Implementation (GDEs) (October 13)
9. YSGA Executive Committee Meeting (October 19)
10. NCWA Fall Celebration (October 19)
11. YSGA: Board of Directors Special Meeting (October 27)
12. South East Geysers Effluent Pipeline Tour – 25 Years of Success (November 2 at 9:30 a.m.)
13. DWR’s Flood MAR Forum (November 7)
14. DWR’s 2023 Fall GSA Forum: Well Management (November 9)
15. ACWA Fall Conference (November 27-30)
16. NCWA Groundwater Management Task Force (December 11)
17. NCWA Water Managers Dinner (December 13)

# Agenda Item #11

## General Discussion

**Opportunity for Board Members to ask questions for clarification, provide information to staff, request staff to report back on a matter, or direct staff to place a matter on a subsequent agenda.**

# Agenda Item #12

## Payment of Bills

Consider the approval and payment of the bills  
(Checks #62747-62756)



Number	Amount	Invoice Number	Invoice Date	Description	Invoice Amount
0000062747	\$48,936.17	<b>ACWA / JPIA Employee Benefits</b> 0700659 OCT 2023	10/1/23	MONTHLY MEDICAL, VISION, LIFE, EAP	48,936.17
0000062748	\$13,211.76	<b>ACWA / JPIA - Insurance Payments</b> WC 2023 QTR 3	9/21/23	WORKERS COMP QTR 2023-3	13,211.76
0000062749	\$5,093.75	<b>Bartkiewicz Kronick &amp; Shanahan</b> 1650.0001 SEPT 2023	9/11/23	GENERAL LEGAL	5,093.75
0000062750	\$0.00	<b>Coastline Water Resources, Inc</b> 5690	9/6/23	PO6860 IVR SPILLWAY DRAINS	5,400.00
		5644	9/10/23	PO6860 IV SPILLWAY CCTV&HYDRO FLUSH	6,400.00
0000062751	\$4,028.30	<b>Integral Networks, Inc.</b> 31891	10/1/23	PO6806 INTEGRAL COMPLETE MANAGED	4,028.30
0000062752	\$11,718.29	<b>Interstate Oil Company</b> JUN0351-FC	6/30/23	FINANCE CHARGE	2.18
		T618115-IN	9/25/23	PO6748 1636GAL GAS, 720GAL DIESEL	11,716.11
0000062753	\$3,063.25	<b>MBK Engineers</b> 12049	9/18/23	WATER RIGHT ASSISTANCE THRU 8/31/23	3,063.25
0000062754	\$3,500.00	<b>Mann, Urrutia, Nelson CPAs &amp; Associates, LLP</b> 2832603	8/31/23	PROGRESS BILLING #2	3,500.00
0000062755	\$17,808.75	<b>U.S. Geological Survey</b> 91102213	9/13/23	JOINT FUNDING AGREEMENT ENDING 09/30/23	17,808.75
0000062756	\$61,958.75	<b>Wood Rodgers, Inc.</b> 172545	7/31/23	SR 16 FLOOD RISK REDUCTION	18,991.25
		173518	8/31/23	SR 16 FLOOD RISK REDUCTION	42,967.50
				<i>Reimburseable</i>	
				"	
<b>\$ 181,119.02</b>					<b>\$ 181,119.02</b>

# Agenda Item #13

## Closed Session: Bay-Delta

Conference with legal counsel for existing administrative proceeding and anticipated litigation/significant exposure to litigation pursuant to Government Code 54956.9, subsections (d)(1) and (d)(2) – State Water Resources Control Board Bay/Delta Plan update proceeding.

# Closed Session Report

Agenda Item #14  
Adjourn