

Yolo County Flood Control & Water Conservation District

Board Meeting
Tuesday, October 5, 2021
7:00 P.M.

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 \(March 17, 2020\)](#).

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YCFC&WCD Board of Directors Meeting
Tuesday, October 5, 2021 7:00 PM - 9:00 PM (PDT)

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Based on guidance from the California Department of Public Health and the California Governor's Office, in order to minimize the spread of COVID-19, please consider the following:

1. You are strongly encouraged to observe the live stream of the Yolo County Flood Control & Water Conservation District Board of Directors' meeting (see details above).
2. If you are joining the meeting via GoToMeeting and wish to make a comment on an item, please provide your comment in the chat box to "YCFC&WCD Board of Directors". You will be called by name or phone number when it is your turn to comment.
3. If you choose not to observe the Board of Directors' meeting but wish to make a comment on a specific agenda item, please submit your comment via email by 5:00 p.m. on Monday, October 4, 2021. Please submit your comment to Christina Cobey at ccobey@ycfcwcd.org to place your comment into the Board meeting record.
4. If you are watching/listening to the live stream of the Board meeting and wish to make either a general public comment or to comment on a specific agenda item as it is being heard, you may submit your comment to Kristin Sicke at ksicke@ycfcwcd.org. Comments received after an agenda item will be made part of the record if received prior to the end of the meeting.

Public documents relating to any open session item listed on this agenda that are distributed to all or a majority of the members of the Board of Directors less than 72 hours before the meeting are available for public inspection by scheduling an appointment with Christina Cobey at (530) 662-0265 or ccobey@ycfewcd.org.

In compliance with the Americans with Disabilities Act, if you have a disability and need a disability-related modification or accommodation to participate in this meeting please contact Christina Cobey. Requests should be made as early as possible, and at least one full business day before the start of the meeting.

AGENDA

- 7:00 1. Consideration: Adoption of the September 7, 2021 Regular Board Meeting Minutes
- 7:02 2. Open forum (Limited to five minutes): Guest introductions, unscheduled appearances, opportunity for public comment on non-agenda items
- 7:07 3. Consideration: Adding Items to the Posted Agenda
In order to add an item to the agenda, it must fit 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.
- 7:10 4. Consideration: Authorize Teleconference Meetings as a Result of the COVID-19 Emergency
- 7:15 5. Consideration: Review of Fiscal Year 2020/2021 Independent Audit
- 7:45 6. Director's Report: Report on meetings and conferences attended during the prior month on behalf of the District
- 7:50 7. Attorney's Report: Report on legal matters of concern to the District
- 7:55 8. General Manager's Report: Report regarding current general activities and projects of the District
- a) Operations, Maintenance, and Water Conditions
 - b) Financial Report
 - c) Capital Improvement Program
 - d) General Activities
 - e) Upcoming Events
- 8:10 9. General Discussion: Opportunity for clarification or additional information request

8:15 10. Consideration: Consider the approval and the payment of bills

8:20 11. Adjourn

The public may address the Board concerning an agenda item either before or during the Board's consideration of that agenda item. Public comment on items within the Board's jurisdiction is welcome, subject to reasonable time limits for each speaker. Upon request, agenda items may be moved up to accommodate those in attendance wishing to address that item. Times listed for consideration of agenda items are approximate only. The Board may consider any agenda item at any time during the Board meeting.

I declare that the foregoing agenda was posted at the office of the Yolo County Flood Control & Water Conservation District, 34274 State Highway 16, Woodland, CA on October 1, 2021.

By: _____
Christina Cobey, Administrative Assistant

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT
AGENDA REPORT

MEETING DATE: October 5, 2021

ITEM #: 1

SUBJECT: Consideration: Adoption of the September 7, 2021 Regular Board Meeting Minutes

INITIATED OR BOARD
REQUESTED BY: STAFF
 OTHER _____

COORDINATED OR
APPROVED BY: Kristin Sicke

ATTACHMENT YES NO
 DIRECTION

INFORMATION
 ACTION: MOTION
 RESOLUTION

BACKGROUND:

Pursuant to Section 54957.5 of the Brown Act, copies of the draft minutes are available to the public on the District's website and at the District office prior to their approval.

Staff request the Directors call the Yolo County Flood Control & Water Conservation District (District) office if a correction is needed to be made to the draft minutes to clarify a substantial point or to correct content. Staff will then have time to make the appropriate change(s) and submit the revised draft for review to the Board and the public at the Board meeting.

RECOMMENDATION:

District staff recommend the adoption of the attached minutes with any corrections.



Y O L O C O U N T Y
FLOOD CONTROL &
WATER CONSERVATION
DISTRICT

BOARD MEETING MINUTES
Tuesday, September 7, 2021, 7:00 PM

YCFC&WCD Offices
34274 State Highway 16
Woodland, CA 95695

Due to the threat of COVID-19 and pursuant to the [Governor's Executive Order N-29-20 \(March 17, 2020\)](#), the regular meeting of the Board of Directors of the Yolo County Flood Control & Water Conservation District (District) was agendized to allow Board members, staff, and the public to participate in the meeting via teleconference. The meeting was held at 7:00 p.m. on Tuesday, September 7, 2021 remotely via GoToMeeting. Chair Rominger convened the meeting. The following people were remotely in attendance:

District Board

Bruce Rominger, Chair
Erik Vink, Vice Chair
Tom Barth
Mary Kimball
Jim Mayer

District Staff

Kristin Sicke, General Manager
Max Stevenson, Assistant General Manager
Sal Espinoza, O&M Supervisor
Andrew Ramos, Legal Counsel

Members of the Public

Jim Barrett
Dave Pratt
Damoon Rejai
Lee Smith
Jeanette Wrysinski

1. CONSIDERATION: Approval of Minutes

M/S/C approved the minutes of the August 3, 2021 regular Board meeting.

Ayes: Directors Barth, Kimball, Mayer, Rominger, and Vink

Noes: None

Absent: None

Abstain: None

2. OPEN FORUM

There were no comments during the open forum.

3. CONSIDERATION: Adding Items to the Posted Agenda

There were no changes made to the agenda.

4. PRESENTATION: SGMA Implementation: Update on the Draft Yolo Subbasin GSP

General Manager Sicke provided an update on the Yolo Subbasin Groundwater Agency's (YSGA) process of developing and posting the draft Yolo Subbasin Groundwater Sustainability Plan (Yolo Subbasin GSP) to the website (<https://www.yologroundwater.org/yolo-groundwater-sustainability-plan>). Sicke reviewed material presented and comments received at the recent virtual public workshops on August 25 and September 1, 2021.

Viewed in the current context of the drought, the Yolo Subbasin GSP will likely need to include a preface that manages expectations on what the GSP is meant to accomplish and whether near-term solutions for drought mitigation can be accomplished. Sicke reported that at the September YSGA Board meeting, the YSGA board of directors would be considering forming an Ad-Hoc Drought Contingency Planning Committee to 1) develop local planning considerations for drought-related actions (in the event there is insufficient rainfall this winter), and 2) facilitate improved coordination activities between the YSGA and County of Yolo in implementing the Yolo Subbasin GSP. The YSGA is accepting comments on the draft Yolo Subbasin GSP until October 27, 2021.

District staff and Directors discussed the need to lay out the roadmap to develop the architecture for planning and enhancing water resources. Coordination between the YSGA and the Yolo County Board of Supervisors, and staff within the Division of Natural Resources and Environmental Health, was encouraged as the community considers the need to better plan and prepare for the future.

5. DIRECTORS' REPORTS

Director Mayer reported on upcoming NCWA meetings of interest: recharge opportunities discussion on October 22, and in-depth scenario planning exercise on October 29, 2021. Mayer also reported on the proposed increase in NCWA dues and provided a summary of the valuable services NCWA offers the District. Director Vink reported on participating in the NCWA board of directors meeting that took place at the future Sites Reservoir location.

6. ATTORNEY'S REPORTS

Legal Counsel Ramos reported on proposed Assembly Bill 361, which will allow virtual meetings to continue during proclaimed state emergencies.

7. GENERAL MANAGER'S REPORT

General Manager Sicke provided reports on the following:

- a) Operations, Maintenance, and Water Conditions
- b) Financial Report Summary – Highlights from the August 30, 2021 financial statements report were quickly reviewed, and the actual FY 2021/2022 Budget was compared to the projected FY 2021/2022 Budget.
- c) YSGA Update – An overview of recent YSGA meetings and GSP-related tasks was discussed.
- d) General Activities – A list of outreach activities and projects both in-house and coordinated with other agencies was reviewed.
- e) The following upcoming events were announced:
 1. September 8: Westside IRWM Coordinating Committee meeting (GoToMeeting)
 2. September 8: YSGA Meeting with Yolo County Supervisor Barajas (Zoom)
 3. September 8: WRA/YSGA Executive Committee Meetings (GoToMeeting)
 4. September 9: Yolo County Planning Commission Meeting (Zoom)
 5. September 13: NCWA Groundwater Management Task Force (MS Teams)
 6. September 15: Cache Creek Capacity Analysis Check-in Call
 7. September 16: YSGA Presentation to Yolo County RCD Board (Zoom)
 8. September 17: WRA Technical Committee Ad Hoc Committee Meeting (GoToMeeting)
 9. September 18 and 25: Cache Creek Cleanup
 10. September 20: NCWA Bay-Delta Task Force Meeting (MS Teams)
 11. September 20: WRA/YSGA Board of Directors Meetings (GoToMeeting)
 12. September 22: Moore Siphon Visit with Yolo County Supervisor Barajas
 13. September 22: ACWA Groundwater Committee Meeting (Zoom)
 14. September 27: CII Board of Directors Meeting (Zoom)
 15. September 28: Yolo County Board of Supervisors Meeting (Zoom)
 16. October 3: Yolo Land Trust's A Day in the Country 2021 Event (Grindstone Winery)
 17. October 4: NCWA Bay-Delta Task Force Meeting (MS Teams)

8. GENERAL DISCUSSION

There was no general discussion.

9. CONSIDERATION: Payment of Bills

M/S/C approved the following claims for payment – Yolo County Flood Control & Water Conservation District Checks # 60369-60379.

Ayes: Directors Barth, Kimball, Mayer, Rominger, and Vink

Noes: None

Absent: None

Abstain: None

10. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned.

Bruce J. Rominger, Chair

ATTEST:

Kristin Sicke, Secretary

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT

AGENDA REPORT

MEETING DATE: October 5, 2021

ITEM #: 4

SUBJECT: Consideration: Authorize Teleconference Meetings as a Result of the COVID-19 Emergency

INITIATED OR BOARD
REQUESTED BY: STAFF
 OTHER _____

COORDINATED OR
PREPARED BY: Kristin Sicke
APPROVED BY: Kristin Sicke

ATTACHMENT YES NO
 DIRECTION

INFORMATION
 ACTION: MOTION
 RESOLUTION

BACKGROUND:

Yolo County health officer has recommended that local government boards, commissions, and councils continue to meet remotely given the continued threat of COVID-19. Assembly Bill 361 passed in September, which allows virtual board meetings to continue until January 1, 2024. In order to meet remotely, government agencies must make findings every 30 days that the existing state of emergency continues to directly impact the ability of the members to meet in person, or state officials continue to impose or recommend measures to promote social distancing.

RECOMMENDATION:

Staff recommend that the Board 1) find that, as a result of the COVID-19 emergency, meeting in person would present imminent risks to the health and safety of attendees, and 2) hold meetings by teleconference as authorized by subdivision (e)(1)(C) of Section 54943 of the Government Code.

YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT

AGENDA REPORT

MEETING DATE: October 5, 2021

ITEM #: 5

SUBJECT: Consideration: Review of Fiscal Year 2020/2021 Independent Audit

INITIATED OR BOARD

REQUESTED BY: STAFF

OTHER _____

COORDINATED OR

PREPARED BY: Barbara McGriff

APPROVED BY: Kristin Sicke

ATTACHMENT YES NO

DIRECTION

INFORMATION

ACTION:

MOTION

RESOLUTION

BACKGROUND:

The 2020/2021 Independent Audit (Audit) Management Report and table of contents are attached. The complete Independent Audit is available upon request. This is the second time we have retained MUN CPAs to assist us with the District's Audit; the first contract was for fiscal year 2006/2007 through fiscal year 2010/2011.

MUN CPAs will review and answer questions regarding the Audit.

Financial staff have reviewed the Audit and consider it to be an accurate representation of the District's financial records. The Audit was sent to the Finance Committee for their review and comment.

RECOMMENDATION:

Staff recommend acceptance of the filing of the Fiscal Year 2020/2021 Independent Audit.



Management Letter

September 29, 2021

To the Finance Committee/Board of Directors and Management of
Yolo County Flood Control and Water Conservation District
34274 State Highway 16
Woodland, California 95695

In planning and performing our audit of the financial statements of Yolo County Flood Control and Water Conservation District (the District) as of and for the year ended April 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated September 29, 2021 on the financial statements of the District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

The District's responses to the findings identified in our audit are described in the accompanying attachment. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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

Sincerely,

Mann, Urrutia, Nelson CPAs & Associates, LLP

Yolo County Flood Control and Water Conservation District

Control Deficiencies and Internal Control Recommendations

April 30, 2021

Fixed Assets

In our review of the District's depreciation schedule, we identified fixed assets not currently depreciating and that had a net book value greater than \$0. The result was an overstatement of the District's net capital assets. We requested management review the depreciation schedule for necessary corrections.

Views of the Responsible Officials: *Under depreciated assets were identified. Problem identified in SAGE Fixed Assets Module – beginning accumulated depreciation amounts were off when assets were imported into SAGE. Problem was fixed and affected assets were forced to fully depreciate.*

In response to our inquiries management disclosed that periodic reviews of the fixed asset listing by Operations personnel is not performed. We recommend that individuals outside of Finance Department with requisite knowledge of District's capital assets and projects review the capital asset records at least annually to determine its completeness and accuracy.

Views of the Responsible Officials: *The last review by operations personnel was several years ago – it would be appropriate to have a review done this year.*

In our testing of construction-in-progress we identified \$74,678 in feasibility costs incurred in the prior period that were capitalized as of beginning of fiscal year. We determined upon further review that these costs should have been expensed in the period incurred resulting in an overstatement of current year expenditures and beginning net position. We recommend that feasibility studies be expensed in the period incurred rather than capitalized to construction-in-progress.

Views of the Responsible Officials: *This amount identified was for the Cache Creek Hydro Investigation which was opened as a construction-in-progress job by previous General Manager O'Halloran, but deemed unfeasible this year and accumulated costs were expensed.*

Internal Controls – Payroll

During our review over internal controls over payroll, we noted that the Finance Supervisor enters the payroll data into the payroll module and reviews the entered information. Upon inquiry, we identified that due to shortage in staff, she prepares the payroll as well as reviews it before final submission. We recommend that the General Manager review the initial processed payroll prepared by the Financial Supervisor to determine its completeness and accuracy.

Views of the Responsible Officials: *General Manager Sicke does review the completed payroll postings after submission. If any discrepancies are discovered, they are flagged for correction on the next payroll processing. Due to the time sensitivity of the payroll process, it is not always feasible to hold the processing for her approval. We are looking forward to moving to electronic timecard processing along with possibly an off-site payroll processor.*

**YOLO COUNTY FLOOD CONTROL & WATER CONSERVATION DISTRICT
APRIL 30, 2021 AND 2020**

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 2
Management's Discussion and Analysis	3 - 9
Financial Statements:	
Statements of Net Position	10
Statements of Revenues, Expenses and Changes in Net Position	11
Statements of Cash Flows	12 - 13
Notes to Financial Statements	14 - 28
Supplementary Information:	
Statements of Fiduciary Net Position - Retirement Plan	29
Statements of Changes in Fiduciary Net Position - Retirement Plan	29
Number of Participants in Retirement Plan	29
Other Report:	
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 <i>Government Auditing Standards</i>	30