

YOLO HABITAT CONSERVANCY

AGENDA

January 27, 2025



BOARD MEMBERS

MARY VIXIE SANDY, COUNTY OF YOLO
LUCAS FRERICHS, COUNTY OF YOLO
LINDA DEOS, CITY OF DAVIS
VERNA SULPIZIO HULL, CITY OF WEST SACRAMENTO
RICHARD CASAVECCHIA, CITY OF WINTERS
DAVID MORENO, CITY OF WOODLAND
MABEL SALON, UNIVERSITY OF CALIFORNIA, DAVIS

BOARD OF SUPERVISORS CHAMBERS

625 COURT STREET, ROOM 206
WOODLAND, CA 95695

NOTE: All meetings of the Yolo Habitat Conservancy will be held in person. Members of the public are welcome to submit written comments by 4:00 p.m. the day prior to the meeting. Written comments should be emailed to clerkoftheboard@yolocounty.gov or sent to Attn: Clerk, 625 Court Street, Room 204 Woodland, CA 95695. If you are submitting written comments on a particular item on the agenda, please identify the agenda item number. All written comments are distributed to Board members and filed in the record, but will not be read aloud.

5:30 P.M. CALL TO ORDER

1. Pledge of Allegiance
2. Roll Call
3. Approval of the Agenda Order
4. Public Comment: This is time reserved for the public to address the Conservancy Board on matters not on the agenda.
5. Board Correspondence

CONSENT AGENDA

6. Approve December 9, 2024, meeting minutes
7. Authorize the Executive Director to execute a Sponsor Agreement with the California Conservation Corps to provide services that support Yolo HCP/NCCP implementation
8. Approve amendment to the Agreement with the Yolo Resource Conservation District, increasing the compensation amount by \$40,000 for a total compensation of \$190,000 for monitoring, management, and restoration services

REGULAR AGENDA

9. Receive and file the FY23-24 independent auditor's report from Maze & Associates
10. Receive and file the Yolo HCP/NCCP Annual Report for FY23/24
11. Elect Chair and Vice-Chair
12. Executive Director's Report

ADJOURNMENT

Next meeting scheduled for: March 17, 2025

I declare under penalty of perjury that the foregoing agenda was posted January 24, 2025 by 5:00 p.m. at the following places:

- On the bulletin board at the east entrance of the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California; and
- On the bulletin board outside the Board of Supervisors Chambers, Room 206 in the Erwin W. Meier Administration Building, 625 Court Street, Woodland, California.
- On the YHC website: www.yolohabitatconservancy.org

By: _____
Julie Dachtler, Clerk

NOTICE

If requested, this agenda can be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 and the Federal Rules and Regulations adopted in implementation thereof. Persons seeking an alternative format should contact the Clerk of the Board for further information. In addition, a person with a disability who requires a modification or accommodation, including auxiliary aids or services, in order to participate in a public meeting should telephone or otherwise contact the Clerk of the Board as soon as possible and at least 72 hours prior to the meeting at (530) 666-8195.

Yolo Habitat Conservancy

Meeting Date: 01/27/2025

Information

SUBJECT

Approve December 9, 2024, meeting minutes

Attachments

Att. A. Minutes

Form Review

Form Started By: Julie Dachtler
Final Approval Date: 01/22/2025

Started On: 01/22/2025 05:28 PM

YOLO HABITAT CONSERVANCY

December 9, 2024

MINUTES

The Yolo Habitat Conservancy Board met on the 9th day of December, 2024, starting at 5:30 p.m. in regular session in the Board of Supervisors' Chambers in the Erwin W. Meier Administration Building, Woodland, California. [Here](#) is a link to the video.

Present: Will Arnold, City of Davis
Victoria Fernandez, City of Woodland
Mary Vixie Sandy, Yolo County
Verna Sulpizio Hull, City of West Sacramento
Mabel Salon, UC Davis

Absent: Richard Casavecchia, City of Winters
Lucas Frerichs, Yolo County

Staff Present: Chris Alford, Interim Executive Director
Phil Pogledich, County Counsel
Stephanie Cormier, Chief Assistant Director of Community Services
Charlie Tschudin, Natural Resources Planner
Julie Dachtler, Clerk

5:30 P.M. CALL TO ORDER

1. Pledge of Allegiance
2. Roll Call
3. Approval of the Agenda Order

Minute Order No. 24-17: Approved agenda as submitted.

MOTION BY: Vixie Sandy / SECONDED BY: Fernandez

AYES: Arnold, Fernandez, Sulpizio Hull, Vixie Sandy.

ABSENT: Casavecchia, Frerichs.

ABSTAIN: None.

4. Public Comment: This is time reserved for the public to address the Conservancy Board on matters not on the agenda.

There was no public comment.

5. Board Correspondence

There was no Board Correspondence.

CONSENT AGENDA

Minute Order No. 24-18: Approved Consent Agenda Item Nos. 6 and 7.

MOTION BY: Arnold / SECONDED BY: Vixie Sandy
AYES: Arnold, Fernandez, Sulpizio Hull, Vixie Sandy.
ABSENT: Casavecchia, Frerichs.
ABSTAIN: None.

6. Approve September 16, 2024, meeting minutes

Approved the September 16, 2024 meeting minutes on Consent.

7. Authorize Yolo County Department of Financial Services to prepare and submit a Financial Transaction report to the State Controller's Office

Approved recommended action on Consent.

REGULAR AGENDA

8. Appoint Christine Alford as Interim Executive Director, approve amendments to the MOU with Yolo County and the Agreement with Alford Environmental LLC to transfer the Executive Director responsibilities and balance of funds allocated to this role to Alford Environmental LLC for the remainder of FY24/25, authorize signing authority for the Interim Executive Director, and direct the Interim Executive Director to develop an organizational work plan and staffing recommendations in coordination with County staff

Minute Order No. 24-19: Approved recommended action by **Agreement Nos. 24-09 and 24-10.**

MOTION BY: Arnold / SECONDED BY: Fernandez
AYES: Arnold, Fernandez, Sulpizio Hull, Vixie Sandy.
ABSENT: Casavecchia, Frerichs.
ABSTAIN: None.

9. Approve 2025 Board Meeting Calendar

Minute Order No. 24-20: Approved the 2025 Board Meeting Calendar.

MOTION BY: Vixie Sandy / SECONDED BY: Arnold
AYES: Arnold, Fernandez, Sulpizio Hull, Vixie Sandy.
ABSENT: Casavecchia, Frerichs.
ABSTAIN: None.

10. Authorize staff to execute Master Services Agreements with Geocon Consultants, Inc., Frame Surveying and Mapping, Laugenour and Meikle, Bender Rosenthal, Inc., and Garland & Salmon to provide on-call services that support reserve system acquisitions through June 30, 2027

Minute Order No. 24-21: Approved recommended action by **Agreement Nos. 24-11 thru 24-15.**

MOTION BY: Vixie Sandy / SECONDED BY: Fernandez
AYES: Arnold, Fernandez, Sulpizio Hull, Vixie Sandy.
ABSENT: Casavecchia, Frerichs.
ABSTAIN: None.

11. Recognition of Will Arnold, Victoria Fernandez, and Elisa Sabatini for outstanding service to the Yolo Habitat Conservancy

Will Arnold, Victoria Fernandez and Elisa Sabatini were recognized for their outstanding service to the Yolo Habitat Conservancy.

12. Executive Director's Report

Received Interim Executive Director's Report.

ADJOURNMENT

Next meeting scheduled for: January 27, 2025

Yolo Habitat Conservancy

Meeting Date: 01/27/2025

Information

SUBJECT

Authorize the Executive Director to execute a Sponsor Agreement with the California Conservation Corps to provide services that support Yolo HCP/NCCP implementation

Attachments

Staff Report
Att. A. Sponsor Agreement Form (CCC-96)

Form Review

Form Started By: Charlie Tschudin
Final Approval Date: 01/22/2025

Started On: 01/22/2025 02:36 PM



Yolo Habitat Conservancy

County of Yolo • City of Davis • City of Winters • City of West Sacramento
City of Woodland • University of California, Davis

SpTo: Verna Sulpizio Hull, Chair
Members of the Board

From: Chris Alford
Interim Executive Director

Re: Authorize the Executive Director to execute a Sponsor Agreement with the California Conservation Corps to provide services that support Yolo HCP/NCCP implementation

Date: January 27, 2025

REQUESTED ACTION:

1. Authorize the Executive Director to execute a Sponsor Agreement with the California Conservation Corps to provide services that support Yolo HCP/NCCP implementation (Attachment A)

BACKGROUND:

The California Conservation Corps is a department within the California Natural Resources Agency. The mission of the California Conservation Corps includes the protection and enhancement of California's natural resources and communities while empowering and developing young adults through hard work and education. A key component of the Yolo Habitat Conservation Plan/Natural Community Conservation Plan (HCP/NCCP) includes implementation of a variety of habitat enhancement and restoration activities that are consistent with the California Conservation Corps' mission. These activities qualify to receive assistance from the California Conservation Corps at no or low cost to the Conservancy. At the same time, these projects can provide young adults serving as Corpsmembers with meaningful and productive work projects and experiences.

Authorizing the Executive Director to sign the Sponsor Agreement Form (Attachment A) would enable the Conservancy to utilize the assistance of California Conservation Corps Corpsmembers and staff in mutually agreed upon projects that support Yolo HCP/NCCP implementation.

ATTACHMENT:

Attachment A. Sponsor Agreement Form (CCC-96)



**SPONSOR AGREEMENT (CCC-96)
(for Governmental Entity - Local)**

This Sponsor Agreement (Agreement) is entered into by the California Conservation Corps (CCC), State of California and

Sponsor's Name: _____, a State of California Local Public Entity (Sponsor).

WHEREAS, the CCC is statutorily mandated to provide job skills training, educational opportunities and an increasing awareness of the State's natural resources to young adults;

WHEREAS, the CCC is authorized to work on projects in rural and urban areas that, provide a benefit to the public by, among other things, preserving, maintaining and/or enhancing the lands and water of the State of California, directly contributing to the conservation of energy and/or assisting in fire prevention and suppression;

WHEREAS, the CCC is authorized pursuant to the California Public Resources Code Section 14306 to execute contracts for furnishing the services of the CCC to any federal, state or local public entity, any local or statewide private organizations, and any person, firm, partnership, or corporation concerned with the objectives of the CCC program as specified in California Public Resources Code Sections 14000 and 14300;

WHEREAS, the Sponsor can provide opportunities for public service through meaningful and productive work projects;

WHEREAS, each party to this Agreement is duly authorized to enter into this Agreement; and

WHEREAS, the parties to this Agreement find and determine that it would be to their mutual advantage and the public benefit to join together to accomplish the purpose herein, and coordinate their power, authority and expertise for the CCC to use its corpsmembers and employees to accomplish projects specified by Sponsor and agreed to by the CCC;

CCC-96 LG (rev. 07/2022)





NOW THEREFORE, in consideration and recognition of the above, the Sponsor and CCC (collectively referred to herein as “the parties”) agree as follows:

A. Documentation of Projects

1. Sponsor will submit project proposals to the CCC.
2. The CCC shall work with Sponsor to include details of project proposals in a CCC Project Evaluation and/or other appropriate forms and documentation where applicable.
3. No project work will begin without CCC Project Evaluation documentation being signed by the parties’ representatives.
4. The documentation for any project necessarily incorporates into it this Agreement.
5. If there should be a conflict with terms and conditions contained in any other documents related to the parties’ relationship or any project related thereto, the terms and conditions set forth in this CCC 96 will take precedence.
6. Unless otherwise specified in the project documentation, the parties agree to accept documents that are electronically signed in accordance with Government Code Section 16.5.

B. Parties Obligations:

1. Sponsor agrees:
 - a. To pay for all costs, including but not limited to, labor, material and supply costs negotiated and agreed to by the parties that are directly related to and necessitated by the project and that are set forth in the project documentation;
 - b. To make available to the CCC adequate plans, specifications, materials, supplies, equipment and/or special labor requirements to complete the project as determined and agreed to by the parties as specified in the project documentation;
 - c. To provide adequate technical supervision as determined and agreed to by the parties;
 - d. To obtain approvals, clearances, and permits required by any local, state, tribal, or federal entity, law, or regulation;
 - e. To the extent any project involves the CCC performing work on private property, the Sponsor shall obtain and/or has obtained all necessary approvals, authorizations and/or permits from the owners

2





- of said private property before the CCC begins project work on said property and that the CCC is authorized to perform the project work on said private property;
- f. To obtain clearances and/or meet requirements, if any, of trade unions or other labor organizations occasioned by the participation of the CCC in the project;
 - g. To provide project sites that, to the best of the Sponsor's knowledge, are free of any known hazardous materials, but if there are any known hazardous materials present, the Sponsor shall provide the location, identity, and amounts of such hazardous materials as well as the associated Safety Data Sheets;
 - h. To provide or reimburse the CCC for acceptable temporary living accommodations for CCC personnel engaged in working on a project if: (1) the project is located at a site that is more than a one-hour drive from the designated CCC base center; and, (2) provision of such living accommodation is determined necessary by the parties;
 - i. To conduct an orientation with CCC personnel at the commencement of each project to explain the technical aspects, safety requirements and other relevant information necessary for the CCC to successfully complete the project including the identification of restroom facilities or alternatives;
 - j. To work with the CCC to conduct an educational or training presentation at the CCC base center or project site to CCC Corpsmembers; and,
 - k. To consider authorizing the CCC to place a sign, plaque or emblem on the project site that presents the CCC's contribution to the project.
2. CCC agrees to:
- a. Review project proposals submitted by the Sponsor and work with Sponsor to prepare project documentation for those proposed projects that are covered by the CCC's statutory mandate, consistent with the CCC's organizational priorities and within the CCC's operational capabilities;
 - b. Provide CCC personnel, equipment and materials to perform the obligations specified in the project documentation. The CCC will





- only use personnel who have received adequate prior training and are sufficiently equipped for and alerted to the general nature of the hazards inherent in the scope of work; and,
- c. Provide its personnel with Workers' Compensation coverage and benefits that are administered by the State Compensation Insurance Fund in accordance with the California Labor Code.
3. The Sponsor and CCC mutually agree to the following:
- a. This Agreement is not intended to affect the legal liability of either of the parties by imposing any standard of care other than the standard of care imposed by law;
 - b. Mutual Indemnification:
 - i. To the extent permitted by law including Article XVI, sections 1 and 6 of the California Constitution, and the California Claims Act, the CCC agrees to hold harmless and indemnify the Sponsor against any liability, damage, or loss legally determined to have occurred as a result of performance or failure to perform under this Agreement and/or the project documentation caused by the acts and/or omissions of any person directly employed by, enrolled in or under the control or supervision of the CCC while performing the work set forth in this Agreement and/or the project documentation; and,
 - ii. The Sponsor agrees to hold harmless and indemnify the CCC against any liability, damage, or loss legally determined to have occurred as a result of performance or failure to perform under this Agreement and/or the project documentation caused by the acts and/or omissions of any person directly employed by or under the control or supervision of the Sponsor while performing the work set forth in this Agreement and/or the project documentation;
 - c. Insurance:
 - i. The State of California has elected to cover its motor vehicle and general liability exposure through claims procedures instituted in accordance with the California Government Code provisions and the other provisions of





the law relating to such liability. Pursuant to those procedures, tort liability claims should be presented as a government claim to the Government Claims Program, P.O. Box 989052 MS 414, West Sacramento, CA 95798-9052; <https://www.dgs.ca.gov/ORIM/Services/Page-Content/Office-of-Risk-and-Insurance-Management-Services-List-Folder/File-a-Government-Claim?search=government%20claim%20form> in accordance with the California Government Code and the other provisions of the law governing submission of such claims. In addition, unless notified otherwise or on behalf of the CCC, motor vehicle liability claims should be presented to the Office of Risk and Insurance Management (ORIM), P.O. Box 989052 MS-403, West Sacramento, CA 95798-9052, (800) 900-3634, claims@dgs.ca.gov. If your motor vehicle liability claim is not resolved within six months from the date of loss, California law requires you to file a formal claim with the Government Claims Program, P.O. Box 989052 MS 414, West Sacramento, CA 95798-9052 (link above). It should be noted, however, that the willingness of ORIM to receive such motor vehicle liability claims does not constitute a waiver by the State of California or the CCC of the time limits or procedures provided by law or the filing of claims relating to such motor vehicle liability. It also should be noted that the addresses set forth in this paragraph are subject to change; any claimant is advised to verify the accuracy of and currency of the addresses for filing claims, and by setting forth addresses in this paragraph, neither the State of California nor the CCC is waiving any time limits or procedures provided by law for filing claims related to alleged motor vehicle or general liability or any other alleged liability.

- ii. The California Department of Human Resources has entered into a Master Agreement with the State Compensation Insurance Fund to administer Workers' Compensation benefits for State employees and Corpsmembers as required by the California Labor Code.





- d. The California Labor Code Section 1720.4(c) specifically exempts the CCC from paying state prevailing wages to Corpsmembers when engaged in public works projects. The CCC is not subject to the federal prevailing wage requirements set forth in the Davis-Bacon Act (Title 40 USC 276A et seq.) when providing labor on federal government contracts. Title 29 of the Code of Federal Regulations (CFR), Section 5.2(h) specifically provides that a State is not considered a contractor under statutes providing loans, grants, or other federal assistance in situations where construction is performed by its own employees and/or personnel;
- e. The California Business and Professions Code, Section 7040 exempts the State of California from contractor licensing requirements. The CCC is a state entity subject to the exemption;
- f. Improvements and Land Use:
 - i. All improvements constructed in whole, or in part by the CCC on lands owned or controlled by the Sponsor will remain the property of the Sponsor;
 - ii. Permission to camp and/or perform work on lands owned or controlled by Sponsor does not in any way convey to the CCC, its staff or any person or persons working with the CCC in the performance of said work, employee status that would extend to them the benefits afforded to permanent employees of Sponsor;
- g. Emergency Services and Possible Delays:
 - i. The CCC is required to provide emergency services when directed by the Governor of the State of California pursuant to an Executive Order, the Office of Emergency Services (Cal OES), Department of Forestry and Fire Protection (CAL FIRE) and other agencies charged with responding to emergencies throughout California arising from fire, flood, wind, and other natural and man-caused disasters.
 - ii. The CCC may be required to temporarily suspend or permanently cease work on projects due to required emergency response or emergency conditions. The parties agree that any delay in completing the work by the CCC due to response to an emergency shall be excused and costs incurred by the delay shall be the responsibility of the Sponsor.





- iii. The resources of the CCC are limited and the public service conservation work of the CCC may be altered in priority from time-to-time. The parties agree that other than delays caused by the CCC's response to an emergency, all other delays by either party shall be excused and costs caused by delays shall be the responsibility of the party incurring such costs.
- h. Audit: It is mutually agreed that, pursuant to California Government Code, § 8546.7, any project performed under this Agreement that involves the expenditure of public funds in excess of ten thousand dollars (\$10,000) shall, along with the Parties thereto, be subject to the examination and audit of the California State Auditor for a period of three years after final payment under said project. Such audit may be triggered at the request of the public entity expending said funds or as part of any California State Auditor audit of said public entity.
- i. All contracts relating to the construction or operation of a project will contain a clause prohibiting discrimination and/or harassment against any person, employee or employee applicant engaged in the project work on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status, and denial of family care leave;
- j. Budget Contingencies:
 - i. It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the program, this Agreement shall be of no further force and effect. In this event, the State of California and the CCC shall have no liability to pay any funds whatsoever to Sponsor or to furnish any other considerations under this Agreement or related project documentation and Sponsor shall not be obligated to perform any provisions of this Agreement or related project documentation; and,
 - ii. If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State of California and the CCC shall have the option to either cancel this Agreement with





- no liability occurring to the State of California or CCC, or offer an amendment to the Agreement reflecting the reduced amount;
- k. Subject to the provisions herein, all remedies allowed by law are available to either party for enforcement of this Agreement. Any waiver of rights by either party or any matter relating to this Agreement shall not be deemed to be a waiver unless in writing and approved by both parties and shall not be a waiver to any other provision or matter relating to this Agreement;
 - l. If any part of this Agreement is found to be invalid the remainder of the Agreement shall continue in full force and effect;
 - m. Neither the CCC nor the Sponsor may assign this Agreement or any interest therein without the written consent of the other party;
 - n. No amendment or variation of the terms of this Agreement shall be valid unless made in writing, signed by the parties and approved as required. No oral understanding or Agreement not incorporated in the Agreement is binding on any of the parties;
 - o. This Agreement is governed by and shall be interpreted in accordance with the laws of the State of California;
 - p. This Agreement shall remain in effect unless terminated upon thirty (30) days written notice from either party; and,

CONTINUED ON NEXT PAGE





- q. Each Party and its respective agents executing this Agreement warrants and represents that it has the full power and authority to execute, deliver and perform the obligations under this Agreement and that each Party's performance hereunder has been duly authorized by all requisite actions on the part of that Party.

Sponsor Information:

Sponsor Name:	Sponsor Department:
Address:	
Contact Person:	Phone:
Email Address:	

SIGNATURES

In Witness Whereof, the parties have agreed to the conditions of this Agreement as of the date shown below.

Sponsor Representative Signature:	
Print Name:	Date:

CCC District Director/Region Deputy Signature:	
Print Name:	Date:



Yolo Habitat Conservancy

Meeting Date: 01/27/2025

Information

SUBJECT

Approve amendment to the Agreement with the Yolo Resource Conservation District, increasing the compensation amount by \$40,000 for a total compensation of \$190,000 for monitoring, management, and restoration services

Attachments

Staff Report
Att. A. Amendment

Form Review

Form Started By: Charlie Tschudin
Final Approval Date: 01/23/2025

Started On: 01/23/2025 11:40 AM



Yolo Habitat Conservancy

County of Yolo • City of Davis • City of Winters • City of West Sacramento
City of Woodland • University of California, Davis

To: Verna Sulpizio Hull, Chair
Members of the Board

From: Chris Alford
Interim Executive Director

Re: Approve amendment to the Agreement with the Yolo Resource Conservation District, increasing the compensation amount by \$40,000 for a total compensation of \$190,000 for monitoring, management, and restoration services

Date: January 27, 2025

REQUESTED ACTION:

1. Approve amendment to Agreement with the Yolo Resource Conservation District, increasing the compensation amount by \$40,000 for a total compensation of \$190,000 for monitoring, management, and restoration services (Attachment A)

BACKGROUND:

The Yolo Habitat Conservancy Board approved an agreement with the Yolo Resource Conservation District (RCD) on May 20, 2024 to provide assistance with a variety of Yolo Habitat Conservation Plan/Natural Community Conservation Plan (HCP/NCCP) implementation tasks, including but not limited to, conducting and coordinating invasive species management and restoration planting efforts. The recent identification of several clusters of noxious invasive plant species within the Yolo HCP/NCCP reserve system requires diligent management to deter their spread. The construction and installation of gopher cages and more regular mowing and vegetation management in and around restoration planting areas has also become necessary in order to deter gophers from eating the roots and bark of planted seedlings, which can kill young plants. Finally, the increased number of restoration plantings at the Correll site this winter has necessitated the installation of an additional water tank and will require increased water deliveries this summer. While these tasks fit within the RCD's existing scope of services, they were not contemplated at the time the initial Agreement was established. The proposed Amendment (Attachment A) is consistent with the approved FY23/24 budget and would help the Conservancy meet its habitat restoration and management obligations under the Yolo HCP/NCCP.

ATTACHMENT:

Attachment A. Amendment

AGREEMENT NO. _____

(Amendment #1 to Short-Form Agreement No. 24-06)

First Amendment to Agreement with the Yolo County Resource Conservation District

THIS FIRST AMENDMENT to the May 20, 2024 Agreement (“First Amendment”) is made this 27th day of January 2025 by and between the Yolo Habitat Conservancy (“the Conservancy”), and Yolo County Resource Conservation District (“Consultant”), who agree as follows:

AMENDMENT

1. The Agreement is hereby amended to increase total compensation to Consultant by \$40,000 for a total of \$190,000. Accordingly, paragraph 3 of the Agreement is amended to read as follows:

Total compensation to Consultant shall not exceed the rates set forth in **Attachment A**, nor shall total compensation exceed \$190,000. Hourly rates shall not increase during the term of this Agreement.
2. Except as modified by this First Amendment, the terms and conditions of the Agreement remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have entered this First Amendment by affixing their signatures thereafter.

YOLO COUNTY RESOURCE
CONSERVATION DISTRICT

YOLO HABITAT CONSERVANCY

By _____
Heather Nichols, Executive Director

By _____
Verna Sulpizio Hull, Chair
Yolo Habitat Conservancy Board of Directors

Approved as to Form:

By _____
Philip J. Pogledich, County Counsel
Counsel to the Yolo Habitat Conservancy

Yolo Habitat Conservancy

Meeting Date: 01/27/2025

Information

SUBJECT

Receive and file the FY23-24 independent auditor's report from Maze & Associates

Attachments

Staff Report

Att. A. FY23/24 Independent Auditor's Report

Att. B. FY23/24 Memorandum on Internal Controls

Att. C. Independent Auditor Presentation

Form Review

Form Started By: Charlie Tschudin

Final Approval Date: 01/22/2025

Started On: 01/22/2025 02:39 PM



Yolo Habitat Conservancy

County of Yolo • City of Davis • City of Winters • City of West Sacramento
City of Woodland • University of California, Davis

To: Verna Sulpizio Hull, Vice Chair
Members of the Board

From: Chris Alford
Interim Executive Director

Re: Receive and file the FY23-24 independent auditor's report from Maze & Associates

Date: January 27, 2025

REQUESTED ACTION:

1. Receive and file the FY23-24 independent auditor's report and presentation from Maze & Associates (Attachment A)

BACKGROUND:

The Board of Directors requires annual outside audits of the Yolo Habitat Conservancy's ("Conservancy") finances, including a presentation to the Board. This requirement stems from financial oversight actions approved by the Board on October 15, 2012. The independent auditor, Maze and Associates, completed the FY23/24 (July 1, 2023 through June 30, 2024) independent auditor's report (Attachment A).

The Management Discussion and Analysis within the audit provides information from staff about changes to the Conservancy's financial activities. Most notably, at the close of FY23/24 (July 1, 2023 through June 30, 2024), the Conservancy's assets exceeded its liabilities by \$9,802,700 (net position). The largest portion of the Conservancy's net position, \$5,908,315, reflects capital assets. The Conservancy's unrestricted net position was \$2,966,668 at the end of FY23/24.

ATTACHMENTS:

Attachment A. FY23/24 Independent Auditor's Report

Attachment B. FY23/24 Memorandum on Internal Controls

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
WOODLAND, CALIFORNIA**

Independent Auditors' Report,
Basic Financial Statements and Other Reports

For the Fiscal Year Ended
June 30, 2024

This Page Left Intentionally Blank

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR’S REPORT	1
MANAGEMENT’S DISCUSSION AND ANALYSIS	5
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position	12
Statement of Activities	13
Fund Financial Statements:	
Balance Sheet – Governmental Funds	16
Reconciliation of the Balance Sheet to the Statement of Net Position.....	17
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds.....	18
Reconciliation of the Net Change in Fund Balances with the Statement of Activities.....	19
Notes to Basic Financial Statements.....	21
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund – For the Year Ended June 30, 2024	34
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Grant Special Revenue Fund – For the Year Ended June 30, 2024	35
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Other Revenue Special Revenue Fund – For the Year Ended June 30, 2024	36
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Mitigation Trust Account Special Revenue Fund –For the Year Ended June 30, 2024	37
Notes to Required Supplementary Information.....	39

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY**

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Pre-Permit Endowment Permanent Fund – For the Year Ended June 30, 2024	42
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Post Permit Endowment Permanent Fund – For the Year Ended June 30, 2024	43

OTHER REPORTS

Independent Auditors’ 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>	45
---	----

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Yolo County Habitat/Natural Community Conservation Plan
Joint Powers Agency
Woodland, California

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, and each major fund of the Yolo County Habitat/Natural Community Conservation Plan, (Habitat JPA), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Habitat JPA's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Habitat JPA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Habitat JPA's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Habitat JPA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Habitat JPA's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

Economic Dependency

As discussed in Note 9 to the financial statements, the General Fund of the Habitat JPA is economically dependent on revenue derived from mitigation fees and pre-payment of mitigation fees from member agencies consisting of 67 percent of General Fund program revenues for the year ended June 30, 2024. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Habitat JPA's basic financial statements. The accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2024, on our consideration of the Habitat JPA'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 solely 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 the effectiveness of the Habitat JPA's 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 Habitat JPA's internal control over financial reporting and compliance.

Maze + Associates

Pleasant Hill, California
December 4, 2024

This Page Left Intentionally Blank

Management's Discussion and Analysis

As management of the Yolo Habitat/Natural Community Conservation Joint Powers Agency (Habitat JPA), we offer readers of the Habitat JPA's financial statements this narrative overview and analysis of the financial activities of the Habitat JPA for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the Habitat JPA's financial statements and the accompanying notes to the basic financial statements.

Financial Highlights

The assets of the Habitat JPA exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$9,802,700 (net position), of which \$2,966,668 is reported as unrestricted net position.

The Habitat JPA's total net position increased by \$178,244 which was largely due to an increase in general revenues.

The Habitat JPA recorded program revenue of \$484,382, comprised of mitigation fees, grants, interest, and other income. The Habitat JPA reported \$517,317 in program expense, including professional services, real estate acquisition, and miscellaneous expenses. The Habitat JPA reported resulting net program revenue of \$(32,935).

Overview of the Financial Statements

This discussion and analysis serve as an introduction to the Habitat JPA's basic financial statements. The Habitat JPA's financial statements comprise three components:

- 1) government-wide financial statements,
- 2) fund financial statements, and
- 3) notes to the basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements.

The government-wide financial statements are designed to provide readers with a broad overview of the Habitat JPA's finances in a manner like a private-sector business and are composed of the *statement of net position* and the *statement of activities*.

The *statement of net position* presents information about the financial position of the Habitat JPA, reflecting all of the Habitat JPA's (a) assets and deferred outflows of resources, and (b) liabilities and deferred inflows of resources on a full accrual basis, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Habitat JPA is improving or deteriorating.

The *statement of activities* presents information about the Habitat JPA's revenues and expenses, also on a full accrual basis, with the emphasis on measuring net revenues and expenses of the Habitat JPA. The *statement of activities* reflects how the government's net position changed during the most recent fiscal year.

All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements can be found on pages 12-13 of this report.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Habitat JPA, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Habitat JPA's fund is a governmental fund.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Habitat JPA's governmental fund accounts for its activities, which include completion of the Yolo HCP/NCCP, acquisition of habitat conservation easements, and monitoring of habitat conservation easements. The Habitat JPA adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 16-19 of this report.

Notes to the basic financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 21-31 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Habitat JPA, assets exceeded liabilities by \$9,802,700 at the close of the most recent fiscal year.

The largest portion of the Habitat JPA's net position, \$5,908,315, reflects capital assets.

STATEMENT OF NET POSITION

	2024	2023	Increase (Decrease)
Assets:			
Current Assets:			
Cash and investments	3,297,816	3,124,488	173,328
Receivables:		-	-
Accounts	1,241	159,915	(158,674)
Due from other governments	23,616	24,857	(1,241)
Restricted cash and investments	941,204	544,211	396,993
	<u>4,263,877</u>	<u>3,853,471</u>	<u>410,406</u>
Noncurrent Assets:			
Capital assets	5,908,315	5,908,315	-
	Total Assets	10,172,192	9,761,786
		<u>410,406</u>	
Liabilities:			
Accounts Payable	224,693	13,197	211,496
Unearned revenue	124,132	124,133	(1)
Deposits payable	-	-	-
Due to other governments	20,667	-	20,667
Loans payable	-	-	-
	Total Liabilities	369,492	137,330
		<u>232,162</u>	
Net Potision:			
Net investment in capital assets	5,908,315	5,908,315	-
Restricted	927,717	865,419	62,298
Unrestricted	2,966,668	2,850,722	115,946
	Total Net Position	9,802,700	9,624,456
		<u>178,244</u>	

At the end of the current fiscal year, the Habitat JPA’s total net position increased by \$178,244 which was largely due to increases in general revenues.

CHANGES IN NET POSITION

	2024	2023	Increase (Decrease)
Program Expenses:			
Professional services	516,967	516,868	99
Miscellaneous expenses	350	186,410	(186,060)
Total program expenses	<u>517,317</u>	<u>703,278</u>	<u>(185,961)</u>
Program Revenues:			
Operating grants, contributions, and fees	484,382	2,297,025	(1,812,643)
Total program revenues	<u>484,382</u>	<u>2,297,025</u>	<u>(1,812,643)</u>
Net program revenue	<u>(32,935)</u>	<u>1,593,747</u>	<u>(1,626,682)</u>
General Revenues (Expenses):			
Capital contributions	-	-	-
Use of money and property (losses on investment)	211,179	138,577	72,602
Interest expense	-	-	-
Total general revenues (expenses)	<u>211,179</u>	<u>138,577</u>	<u>72,602</u>
Change in net position	<u>178,244</u>	<u>1,732,324</u>	<u>(1,554,080)</u>
Net position at Beginning of Year	9,624,456	7,892,132	1,732,324
Restatement of Net Position	-	-	-
Net Pposition at Beginning of Year, as restated	<u>9,624,456</u>	<u>7,892,132</u>	<u>1,732,324</u>
Net Position at End of Year	<u>9,802,700</u>	<u>9,624,456</u>	<u>178,244</u>

Government-wide Financial Analysis

As noted earlier, the Habitat JPA uses fund accounting to ensure and demonstrate compliance with legal and governmental accounting requirements.

Governmental Funds

The focus of the Habitat JPA’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Habitat JPA’s financing requirements. Unassigned fund balance may serve as a useful measure of the Habitat JPA’s net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Habitat JPA’s General Fund reported an ending unassigned fund balance of \$2,857,816, an increase of \$110,654 from the prior fiscal year due to a higher increase in the JPA’s assets than liabilities.

At the end of the current fiscal year, the Habitat JPA's Grant Revenue Special Revenue Fund and Other Revenue Special Revenue Fund reported an ending fund balance of \$28,472, and \$108,852, respectively.

At the end of the current fiscal year, the Habitat JPA's Mitigation Trust Account Fund Special Revenue Fund reported an ending assigned fund balance of \$158,041. The entire fund balance is restricted to acquisition of habitat conservation easements consistent with the Interim Swainson's Hawk Mitigation Program and required burrowing owl mitigation. The Habitat JPA expects to expend the remaining funds in this account in future fiscal years on the acquisition of habitat conservation easements. The Interim Swainson's Hawk Mitigation Program ceased to exist after the wildlife agencies issued the Habitat JPA permits in January 2019.

At the end of the current fiscal year, the Habitat JPA's Pre-permit and Post Permit Permanent Funds reported an ending fund balance of \$385,931 and \$355,273 respectively, an increase of \$27,839 from prior year in the Pre-permit Permanent Fund, and an increase of \$18,914 in the Post-permit Permanent Fund.

Mitigation Fee Fund Budgetary Highlights

The material difference between the final budget and the actual amounts can be briefly summarized as follows:

- During the fiscal year ended June 30, 2024, the Habitat JPA received less mitigation fee revenue than budgeted.
- The Habitat JPA spent less than originally budgeted for professional services and other expenditures. Additionally, capital easements expenditures were budgeted but none were acquired during the fiscal year.

Grant Fund Budgetary Highlights

The material difference between the final budget and the actual amounts can be briefly summarized as follows:

- During the fiscal year ended June 30, 2024, the Habitat JPA did not budget for grant revenue due to the completion of all open grants in the prior fiscal year, however; a small amount of grant revenue was received too late in the audit year to accrue to the prior year.
- The Habitat JPA did not budget grant fund expenditures due to not pursuing any new grants in the fiscal year ended June 30, 2024; a small accounting expense was actualized that should have posted to the general fund.

Other Revenue Fund Budgetary Highlights

The material difference between the final budget and the actual amounts can be briefly summarized as follows:

- During fiscal year ended June 30, 2024, there were less Special Participating Entity projects than anticipated, resulting in revenues and expenditures lower than budgeted.

Mitigation Trust Fund Budgetary Highlights

The material difference between the final budget and the actual amounts can be briefly summarized as follows:

- During the fiscal year ended June 30, 2024, the Habitat JPA experienced a gain on investments due to favorable market conditions.
- During the fiscal year ended June 30, 2024, more conservation easement acquisitions were budgeted but none were acquired.

Capital Assets

The Habitat JPA's net investment in capital assets, as of June 30, 2024, amounts to \$5,908,315. This investment in capital assets includes land, easements and other intangible assets, construction in progress, land improvements, machinery and equipment, and pre- acquisition costs.

Additional information on the Habitat JPA's capital assets can be found in the notes to the basic financial statements.

Debt Administration

The Habitat JPA retired all outstanding debts as of June 30, 2022, and has not acquired, or intend to acquire, any new debts.

Economic Factors and Next Year's Budgets and Rates

The Habitat JPA expects to secure additional revenue from mitigation fees in 2024-25. The Habitat JPA will continue to contract with Yolo County for administrative services. The Habitat JPA also expects to increase expenditures on permitting and real estate acquisition assistance and easement monitoring as the Habitat JPA proceeds with easement acquisitions. The Habitat JPA will also continue to examine grant opportunities as they arise and include them in applicable future budgets.

All these factors were considered in preparing the Habitat JPA's budget for the fiscal year ending June 30, 2025.

Request for Information

This financial report is designed to provide a general overview of the Habitat JPA's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Yolo Habitat JPA, 292 W Beamer Street, Woodland, California 95695. The Habitat JPA can also be reached by telephone at (530) 666- 8150 or via email at info@yolohabitatconservancy.org. For more information about the Habitat JPA or the Yolo HCP/NCCP, please visit the website at www.yolohabitatconservancy.org.

BASIC FINANCIAL STATEMENTS
Government – Wide Financial Statements

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
STATEMENT OF NET POSITION
JUNE 30, 2024**

ASSETS

Current assets:

Cash and investments in County Treasury (Note 2)	\$ 3,297,816
Accounts receivable	1,241
Due from other governments	23,616
Restricted cash and investments (Note 2)	299,834
Restricted cash with fiscal agent (Note 2)	641,370
Total Current Assets	<u>4,263,877</u>

Noncurrent assets:

Capital assets (Note 3)	<u>5,908,315</u>
Total Assets	<u>10,172,192</u>

LIABILITIES

Accounts payable	224,693
Unearned revenue	124,132
Due to other governments	20,667
Total Liabilities	<u>369,492</u>

NET POSITION

Net investment in capital assets	5,908,315
Restricted for:	
Wildlife mitigation	541,786
Endowment	385,931
Unrestricted	2,966,668
Total net position	<u><u>\$ 9,802,700</u></u>

The notes to the basic financial statements are an integral part of this statement.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Program Expenses:

Professional services	\$ 516,967
Miscellaneous expenses	<u>350</u>
Total program expenses	<u>517,317</u>

Program Revenues:

Operating grants, contributions and fees	<u>484,382</u>
Total program revenues	<u>484,382</u>
Net program revenue (expense)	<u>(32,935)</u>

General Revenues (Expenses)

Use of money and property (losses on investments)	<u>211,179</u>
Total General Revenues	<u>211,179</u>
Change in net position	<u>178,244</u>
Net position - Beginning of year	<u>\$ 9,624,456</u>
Net position - End of year	<u><u>\$ 9,802,700</u></u>

The notes to the basic financial statements are an integral part of this statement.

This Page Left Intentionally Blank

BASIC FINANCIAL STATEMENTS
Fund Financial Statements

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024**

	<u>Special Revenue Funds</u>				<u>Permanent Funds</u>		Total Governmental Funds
	General Fund	Grant Fund	Other Revenue Fund	Mitigation Trust Account Fund	Pre-Permit Endowment Fund	Post-Permit Endowment Fund	
Assets							
Pooled cash and investment in County Treasury (Note 2)	\$ 3,023,561	\$ 3,615	\$ 112,599	\$ 158,041	\$ -	\$ -	\$ 3,297,816
Accounts receivable	1,241	-	-	-	-	-	1,241
Due from other governments	(1,241)	24,857	-	-	-	-	23,616
Restricted assets:							
Cash and investments (Note 2)	-	-	-	-	3,612	296,222	299,834
Cash and investments with fiscal agents (Note 2)	-	-	-	-	382,319	259,051	641,370
Total Assets	<u>\$ 3,023,561</u>	<u>\$ 28,472</u>	<u>\$ 112,599</u>	<u>\$ 158,041</u>	<u>\$ 385,931</u>	<u>\$ 555,273</u>	<u>\$ 4,263,877</u>
Liabilities and Fund Balance							
Liabilities:							
Accounts payable	\$ 24,693	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 224,693
Unearned revenue	120,385	-	3,747	-	-	-	124,132
Due to other governments	20,667	-	-	-	-	-	20,667
Total Liabilities	<u>165,745</u>	<u>-</u>	<u>3,747</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>369,492</u>
Fund balance							
Nonspendable:							
Endowment	-	-	-	-	385,931	-	385,931
Restricted:							
Wildlife Mitigation	-	28,472	-	158,041	-	355,273	541,786
Unassigned	2,857,816	-	108,852	-	-	-	2,966,668
Total Fund Balance	<u>2,857,816</u>	<u>28,472</u>	<u>108,852</u>	<u>158,041</u>	<u>385,931</u>	<u>355,273</u>	<u>3,894,385</u>
Total Liabilities and Fund Balance	<u>\$ 3,023,561</u>	<u>\$ 28,472</u>	<u>\$ 112,599</u>	<u>\$ 158,041</u>	<u>\$ 385,931</u>	<u>\$ 555,273</u>	<u>\$ 4,263,877</u>

The notes to the basic financial statements are an integral part of this statement.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2024**

Fund balances - Governmental funds	\$ 3,894,385
Amount reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds	<u>5,908,315</u>
Net Position of Governmental Activities	<u><u>\$ 9,802,700</u></u>

The notes to the basic financial statements are an integral part of this statement.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Special Revenue Funds				Permanent Funds		Total Governmental Funds
	General Fund	Grant Fund	Other Revenue Fund	Mitigation Trust Account Fund	Pre-Permit Endowment Fund	Post-Permit Endowment Fund	
Revenues							
Mitigation fees	\$ 464,867	\$ -	\$ -	\$ -	\$ -	\$ 4,252	\$ 469,119
Grant revenue	-	15,263	-	-	-	-	15,263
Use of money and property (losses on investment)	149,764	(3,682)	5,292	7,430	37,147	15,228	211,179
Total Revenues	<u>614,631</u>	<u>11,581</u>	<u>5,292</u>	<u>7,430</u>	<u>37,147</u>	<u>19,480</u>	<u>695,561</u>
Expenditures							
Current:							
Professional services	503,627	3,466	-	-	9,308	566	516,967
Capital Outlay - Easements	-	-	-	-	-	-	-
Other expenditures	350	-	-	-	-	-	350
Total Expenditures	<u>503,977</u>	<u>3,466</u>	<u>-</u>	<u>-</u>	<u>9,308</u>	<u>566.00</u>	<u>517,317</u>
Excess (deficiency) of revenues over expenditures	<u>110,654</u>	<u>8,115</u>	<u>5,292</u>	<u>7,430</u>	<u>27,839</u>	<u>18,914</u>	<u>178,244</u>
Net Change in Fund Balance	<u>110,654</u>	<u>8,115</u>	<u>5,292</u>	<u>7,430</u>	<u>27,839</u>	<u>18,914</u>	<u>178,244</u>
Fund balance - Beginning	<u>\$ 2,747,162</u>	<u>\$ 20,357</u>	<u>\$ 103,560</u>	<u>\$ 150,611</u>	<u>\$ 358,092</u>	<u>\$ 336,359</u>	<u>\$ 3,716,141</u>
Fund balance - Ending	<u>\$ 2,857,816</u>	<u>\$ 28,472</u>	<u>\$ 108,852</u>	<u>\$ 158,041</u>	<u>\$ 385,931</u>	<u>\$ 355,273</u>	<u>\$ 3,894,385</u>

The notes to the basic financial statements are an integral part of this statement.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
 CONSERVATION PLAN JOINT POWERS AGENCY
 RECONCILIATION OF THE NET CHANGE IN FUND BALANCES
 WITH THE STATEMENT OF ACTIVITIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 178,244
--	------------

Amount reported for governmental activities in the statement of net position are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital contribution of easements purchased.

	-
NET CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 178,244

The notes to the basic financial statements are an integral part of this statement.

This Page Left Intentionally Blank

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Yolo County Habitat/Natural Community Conservation Joint Powers Agency (Habitat JPA) was founded in August 2002, under the provision of Section 61600 of the Government Code of the State of California. The Health and Safety Code and the Water Code of the State of California regulate the Habitat JPA's operations.

The Habitat JPA was formed for the purposes of acquiring Swainson's hawk habitat conservation easements and to serve as the lead agency for the preparation and implementation of the Yolo Habitat Conservation Plan/ Natural Community Conservation Plan (HCP/NCCP).

The JPA governing Board is composed of representatives from member agencies, which include two members of the Yolo County Board of Supervisors, one member each from the City Councils of Davis, Woodland, West Sacramento and Winters, and one ex-officio member from University of California, Davis.

B. Basis of Accounting

Government-Wide Statements

The statement of net position and statement of activities display information about the primary government of the Habitat JPA. These statements include the financial activities of the overall Habitat JPA.

The statement of activities presents a comparison between direct expenses and program revenues for the Habitat JPA's governmental activity. Direct expenses are those that are specifically associated with the operations of the Habitat JPA. Program revenues include charges for services, mitigation fees and grants and contributions that are restricted to meeting the operational or capital requirements of the Habitat JPA. Revenues that are not classified as program revenues, including investment income, are presented instead 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 at the time liabilities are incurred, regardless of when the related cash flows take place. Grants and similar items are recognized as revenues as soon as eligibility requirements have been met.

Fund Financial Statements

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available to finance expenditures of the current period. A 365 day availability period is used for revenue recognition for all governmental fund revenues. Expenditures are generally recorded when a liability is incurred, as under accrual accounting.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Accounting, (Continued)

Nonexchange transactions, in which the Habitat JPA gives (or receives) value without directly receiving (or giving) value in exchange, include developer mitigation fees, grants, entitlements, and donations. On a modified accrual basis, revenues from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied and resources meet the availability criteria.

The Habitat JPA reports the following major governmental funds:

- The *General Fund* is the general operating fund of the Habitat JPA and is used to account for all financial resources.
- The *Grant Special Revenue Fund* records all grant revenues and expenditures through this fund.
- The *Other Revenue Special Revenue Fund* records revenue from special participating entities contribution to recovery fees, landowner contributions and other non-mitigation fee revenue.
- The *Mitigation Trust Account Special Revenue Fund* records Swainson's hawk mitigation fees collected prior to permit issuance on January 9, 2019.
- The *Pre-Permit Endowment Fund (previously Stewardship Permanent Fund)* is used for restricted revenues and resources for conservation easement stewardship to maintain and monitor the easements in accordance with the easement agreements prior to permit issuance on January 9, 2019. The funds are based on individual easement agreements with land owners but the principal amounts are to remain intact and interest earned on the funds will be used to perform monitoring activities in perpetuity.
- The *Post-Permit Endowment Fund* is used for restricted revenues and resources for conservation easement stewardship to maintain and monitor the easements in accordance with the easement agreements after permits have been issued. The funds are based on individual easement agreements with land owners but the principal amounts are to remain intact and interest earned on the funds will be used to perform monitoring activities in perpetuity.

C. Cash

The total of restricted and unrestricted cash comprises cash and investments in the County Treasury. Cash is defined as all cash and investments with maturities of 90 days or less and the Habitat JPA's investment in the County of Yolo's pooled cash and investments.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fair Value Measurement

The Habitat JPA implemented Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements. The Habitat JPA categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Habitat JPA is a participant in the Yolo County Treasurer's Pool (County Pool). The County Pool is an external investment pool, is not rated and is not registered with the Securities Exchange Commission (SEC). The Yolo County Treasury Oversight Committee conducts County Pool oversight. Cash on deposit in the County Pool at June 30, 2024, is stated at fair value. The County Pool values participant shares on an amortized cost basis during the year and adjusts to fair value at year-end. For further information regarding the County Pool, refer to the County of Yolo Annual Comprehensive Financial Report.

E. Due From Other Governments

Due from other governments receivables are recorded at their gross value and, where appropriate, are reduced by the portion that is considered uncollectible. Receivables consist primarily of grant claims that have been filed but not received as of year-end. Management believes its receivable balance to be fully collectible and, accordingly, no allowance for doubtful accounts has been recorded.

F. Capital Assets

All capital assets, including easements, are capitalized by the Habitat JPA. The Habitat JPA defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Purchased capital assets are stated at cost. Donated fixed assets are valued at their acquisition value. Depreciation of exhaustible capital assets is charged as an expense against operations. Capital assets of the Habitat JPA are reported in the statement of net position, net of accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the capital assets. Easements and intangible assets have indefinite useful lives and are not depreciated.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Capital Assets (Continued)

The Habitat JPA also capitalizes conservation easements acquired per the initiative of the Habitat JPA's objective. Conservation easements are a form of deed restriction that landowners voluntarily place on their property to protect certain features, including agricultural and wildlife habitat, open space, or cultural resources. A conservation easement is recorded in the chain of title and it vests the easement "holder" with authority to monitor the property and enforce the restrictions set forth in the easement. The landowner retains fee title to the property and, subject to the restrictions in the conservation easement, continues to determine the types of land uses and activities that occur on the property. Often, this includes continuing his or her current use of the encumbered property so long as such use(s) are compatible with the terms of the conservation easement.

G. Deferred Inflows of Resources

The deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Unavailable revenues represent amounts associated with the state and federal grants of the Habitat JPA which are not expected to be received within the Habitat JPA's period of availability of 365 days. As such, these amounts are not available for expenditure and are required to be recorded as deferred inflows of resources in the governmental funds balance sheet.

H. Net Position/Fund Balance

Net Position is displayed in three components:

- a. *Net Investment in capital assets* - Consists of capital assets, net of accumulated depreciation.
- b. *Restricted net position* - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted net position is available, restricted resources are used only after the unrestricted resources are depleted.

The governmental funds utilize a classified fund balance presentation. Fund balances are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts can be spent as follows:

- d. *Nonspendable* – to reflect amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Net Position/Fund Balance (Continued)

- e. *Restricted* – to reflect amounts that can only be used for specific purposes pursuant to constraints either
 - (a) externally imposed by creditors (such as debt covenants), grants, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- f. *Committed* – to reflect amounts that can only be used for specific purposes pursuant to the constraints imposed by formal action of the Board of the Habitat JPA. The formal action necessary to establish (and modify or rescind) a commitment is done through a majority vote via resolution of the Board of the Habitat JPA.
- g. *Assigned* – to reflect amounts that are constrained by formal actions of the Board of the Habitat JPA's intent to be used for specific purposes, but are neither restricted nor committed. A formal action is not required to re-assign fund balance.
- h. *Unassigned* – to reflect amounts that have not been restricted, committed, or assigned to specific purposes.

When committed, assigned, and unassigned fund balance amounts are available for use, it is the Habitat JPA's policy to use committed resources first, then assigned resources, and then unassigned resources as they are needed.

I. General Reserve

During October 2013, the Board of Directors of the Habitat JPA adopted a general reserve of \$60,087. The reserve can only be released with action from the Board of Directors and was established in order to reserve funding to ensure fiscal stability of the Habitat JPA. The general reserve is reported in the General Fund's unassigned fund balance.

J. 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 and disclosure of contingent amounts at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. New Accounting Pronouncements

GASB Statement No. 100 – In June 2022, GASB issued Statement No. 100, *Accounting for Changes and Error Corrections*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement is effective for reporting periods beginning after June 15, 2023, or the fiscal year 2023-24. The implementation of this Statement did not have a material effect on the financial statements.

GASB Statement No. 101 – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement is effective for reporting periods beginning after December 15, 2023, or the fiscal year 2024-25. The Habitat JPA does not anticipate that the Statement will have a material effect on the financial statements.

GASB Statement No. 102 – In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government’s vulnerabilities due to certain concentrations or constraints. This Statement is effective for reporting periods beginning after June 15, 2024, or the fiscal year 2024-25. The Habitat JPA does not anticipate that the Statement will have a material effect on the financial statements.

GASB Statement No. 103 – In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement is effective for reporting periods beginning after June 15, 2025, or the fiscal year 2025-26. The Habitat JPA does not anticipate that the Statement will have a material effect on the financial statements.

NOTE 2 – CASH AND INVESTMENTS

Habitat JPA holds restricted and unrestricted cash and investments with the Treasurer of the County of Yolo in a cash and investment pool. On a quarterly basis the Auditor Controller allocates interest to participants based upon their average daily balances. The Treasurer's investments and policies are overseen by the Yolo County Treasury Oversight Committee. Required disclosure information regarding the credit risk, custodial credit risk, concentration risk and interest rate risk of investments can be found in the County of Yolo's basic financial statements. The County of Yolo's financial statements may be obtained by contacting the County of Yolo's Auditor-Controller's Office at 625 Court Street, Room 103, Woodland, California 95695. The Yolo County Treasury Oversight Committee oversees the Treasurer's investments and policies.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 2 – CASH AND INVESTMENTS (Continued)

Investments held in the County's investment pool are available on demand and are stated at fair value.

California Government Code authorizes the Treasurer of the County to invest excess funds in the following list of eligible securities:

- a) Obligations of the County or any local agency and instrumentality in or of the State of California.
- b) Obligations of the U.S. Treasury, agencies and instrumentalities.
- c) Bankers' acceptances eligible for purchase by the Federal Reserve System.
- d) Commercial paper with an A-1 rating by Moody's Investors Service or a P-1 rating by Standard & Poor's Corporation.
- e) Repurchase agreements or reverse repurchase agreements.
- f) Medium-term notes with a five-year maximum maturity of corporations operating within the United States and rated in the top three rating categories by Moody's Investors Service and Standard & Poor's Corporation.
- g) Shares of beneficial interest issued by diversified management companies (money market funds) investing in securities and obligations as outlined in a) through f) above. Certain security rankings and/or organizational requirements apply to this type of investment.

Cash and investments are classified in the financial statements as follows:

Cash and Investments:

Cash in County Pooled Treasury	\$ 3,298,092
Restricted Cash in County Pooled Treasury and Yolo Community Foundation Endowment	941,204
Total Cash and Investments	\$ 4,239,296

Investments

The Habitat JPA invests its cash in the County of Yolo Treasury Investment Pool. The Habitat JPA does not have its own investment policy defining criteria for selecting acceptable financial institutions, brokers/dealers, or allowable investment types as defined by Government Code 53601. The investments in the County of Yolo Treasury Investment Pool follow the County's investment policy with oversight by the Yolo County Treasury Oversight Committee.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 2 – CASH AND INVESTMENTS (Continued)

At June 30, 2024, the Habitat JPA had the following investments:

	<u>Interest Rates</u>	<u>Maturities</u>	<u>Cost Value</u>	<u>Fair Value</u>	<u>WAM (Years)</u>
Cash in County Pooled Treasury	Variable	On Demand	\$ 3,256,140	\$ 3,298,092	1.25
Restricted Cash and in County Pooled Treasury	Variable	On Demand	929,232	941,204	1.25
Total Cash and Investments			<u>\$ 4,185,372</u>	<u>\$ 4,239,296</u>	

At June 30, 2024 the Habitat JPA had the following restrictions on cash balances:

Restricted for:

Conservation Easement Endowment	\$ 299,834
Yolo Community Foundation Endowment	<u>641,370</u>
Total Restricted Cash	<u>\$ 941,204</u>

The restricted cash is to provide funds for the monitoring of easements to ensure landowners follow the terms of the conservation easements purchased by the Yolo Habitat JPA. The monitoring is performed by the Habitat JPA, Yolo Land Trust, or California Waterfowl Association depending on the individual easement and reimbursed from the Habitat JPA's restricted cash.

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 the market interest rate.

Credit Risk:

State law limits investments in commercial paper, corporate bonds, and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The Habitat JPA has no investment policy that would further limit its investment choices.

Fair Value Measurement:

The Habitat JPA categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 input are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2024, the Habitat JPA held no individual investments. All funds are invested in the County Pool.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 2 – CASH AND INVESTMENTS (Continued)

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. Habitat JPA’s assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. Deposits and withdrawals from the County Pool are made on the basis of \$1 and not fair value. Accordingly, the Habitat JPA’s proportionate share of investments in the County Pool at June 30, 2024 of \$3,597,926 is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

NOTE 3 – CAPITAL ASSETS

The Habitat JPA's capital assets consist of land easement agreements. The agreement limits certain uses on all or a portion of a property for conservation purposes while keeping the property in the landowner's ownership and control. These agreements do not have an expiration date and thus, the easements are considered to have indefinite useful lives.

A summary of changes in capital assets for the year ended June 30, 2024 is as follows:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024
Capital Assets, Not Being Depreciated				
Land easements	\$ 5,908,315	\$ -	\$ -	\$ 5,908,315
Total Capital Assets, Not Being Depreciated	<u>\$ 5,908,315</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,908,315</u>

NOTE 4 – RISK MANAGEMENT

The Habitat JPA is exposed to various risks of loss related to workers' compensation and general liability. The Habitat JPA participates in the Yolo County Public Agency Risk Management Insurance Agency (YCPARMIA), a public entity risk pool of governmental entities within Yolo County, for comprehensive general and auto liability, and worker's compensation insurance. Through the Habitat JPA's membership in the YCPARMIA, the Habitat JPA is provided with excess coverage through the California State Association of Counties – Excess Insurance Agency for catastrophic liability losses. Loss contingency reserves established by YCPARMIA are funded by contributions from member agencies.

The Habitat JPA pays an annual premium to YCPARMIA that includes its pro-rata share of excess insurance premiums, charges for the pooled risk, claims adjusting and legal cost, and administrative and other costs to operate the YCPARMIA. The Habitat JPA's deductibles and maximum coverages are as follows:

2024 Coverage	Deductible	YCPARMIA	Excess
General Liability	\$ 1,000	\$ 1,000,000	\$ 40,000,000

The Habitat JPA has had no settlements exceeding coverage in the fiscal year ended June 30, 2024 or the prior two fiscal years.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 5 – RELATED PARTY TRANSACTIONS

The County of Yolo provides certain legal, accounting, administrative, and other professional services to the Habitat JPA. Although the Habitat JPA was created in part by the County of Yolo, it is not part of the County’s financial reporting entity. Legal, payroll, and accounting services are billed separately and at amounts that will approximately recover the County’s full cost of providing such services. The Habitat JPA had expenditures for services provided by the County for the 2024 fiscal year as follows:

	Amount
Administrative Services	\$ 132,354
IT Services	6,773
Accounting Services	3,772
Legal Services	720
Total	\$ 143,619

NOTE 6 – CONTINGENCIES

The Habitat JPA receives funding for specific purposes through state and federal grants that are subject to review and audit by the funding source. Such audits could result in a request for reimbursement of expenditures to be disallowed under the terms and conditions of the contracts. Management is of the opinion that no material liabilities will result from such potential audits.

NOTE 7 – MITIGATION CREDITS

On November 10, 2008, the Habitat JPA Board of Directors adopted Resolution 2008-02 supporting the creation of receiving sites for Swainson's Hawk Foraging Habitat Mitigation and the subsequent sale of mitigation credits. The Habitat JPA has engaged in the subsequent sale and exchange of mitigation credits in order to acquire conservation easements. The Habitat JPA is responsible for the tracking and management of the mitigation credits provided. As of June 30, 2024, a total of 5 mitigation receiving sites have been established for 977.75 acres. A total of 913.496 credits have been issued as of June 30, 2024. Landowners are responsible for reporting the sales of credits to the Habitat JPA in accordance with the Mitigation Credit agreement between the Habitat JPA and the landowner.

NOTE 8 – CONTINGENCIES AND COMMITMENTS

Grant Awards:

The Habitat JPA participates in certain federal, and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 9 – ECONOMIC DEPENDENCE

The Habitat JPA is economically dependent on revenue derived from mitigation fees and pre-payment of mitigation fees from member agencies consisting of 67 percent of General Fund program revenues for the year ended June 30, 2024. The Habitat JPA is dependent on the continued support member agencies for the organization’s objective of the implementation of the Yolo County Habitat/Natural Community Conservation Plan and to continue operations in the future.

This Page Left Intentionally Blank

REQUIRED SUPPLEMENTARY INFORMATION

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Mitigation fees	\$ 1,000,000	\$ 1,000,000	\$ 464,867	\$ (535,133)
Use of money and property (losses on investment)	5,000	5,000	149,764	144,764
Total Revenues	<u>1,005,000</u>	<u>1,005,000</u>	<u>614,631</u>	<u>(390,369)</u>
Expenditures				
Current:				
Professional services	840,000	840,000	503,627	336,373
Other expenditures	205,500	205,500	350	205,150
Capital Outlay - Easements	1,500,000	1,500,000	-	1,500,000
Total Expenditures	<u>2,545,500</u>	<u>2,545,500</u>	<u>503,977</u>	<u>2,041,523</u>
Excess (deficiency) of revenues over expenditures	<u>(1,540,500)</u>	<u>(1,540,500)</u>	<u>110,654</u>	<u>(2,431,892)</u>
Net Change in Fund Balances	<u>\$ (1,540,500)</u>	<u>\$ (1,540,500)</u>	<u>110,654</u>	<u>(2,431,892)</u>
Fund Balance - Beginning			<u>2,747,162</u>	<u>(165,257)</u>
Fund Balance - Ending			<u>\$ 2,857,816</u>	<u>\$ (2,597,149)</u>

The notes to the required supplementary information are an integral part of this schedule.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GRANT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Grant Money	\$ -	\$ -	\$ 15,263	\$ 15,263
Use of money and property (losses on investment)	-	-	(3,682)	(3,682)
Total Revenues	<u>-</u>	<u>-</u>	<u>11,581</u>	<u>11,581</u>
Expenditures				
Current:				
Professional services	-	-	3,466	3,466
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,466</u>	<u>3,466</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>8,115</u>	<u>8,115</u>
Fund Balance - Beginning			<u>20,357</u>	<u>(165,257)</u>
Fund Balance - Ending			<u>\$ 28,472</u>	<u>\$ (157,142)</u>

The notes to the required supplementary information are an integral part of this schedule.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
OTHER REVENUE SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Mitigation fees	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Use of money and property (losses on investment)	1,000	1,000	5,292	4,292
Total Revenues	<u>26,000</u>	<u>26,000</u>	<u>5,292</u>	<u>(20,708)</u>
Excess (deficiency) of revenues over expenditures	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>
Net Change in Fund Balances	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>5,292</u>	<u>(15,000)</u>
Fund Balance - Beginning			<u>103,560</u>	<u>(165,257)</u>
Fund Balance - Ending			<u>\$ 108,852</u>	<u>\$ (180,257)</u>

The notes to the required supplementary information are an integral part of this schedule.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
MITIGATION TRUST ACCOUNT SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Use of money and property (losses on investment)	\$ 1,000	\$ 1,000	\$ 7,430	\$ 6,430
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>7,430</u>	<u>6,430</u>
Expenditures				
Capital Outlay - Easements	154,238	154,238	-	(154,238)
Total Expenditures	<u>154,238</u>	<u>154,238</u>	<u>-</u>	<u>(154,238)</u>
Excess (deficiency) of revenues over expenditures	<u>(153,238)</u>	<u>(153,238)</u>	<u>7,430</u>	<u>160,668</u>
Net Change in Fund Balances	<u><u>\$ (153,238)</u></u>	<u><u>\$ (153,238)</u></u>	<u>7,430</u>	<u>160,668</u>
Fund Balance - Beginning			<u>150,611</u>	<u>(165,257)</u>
Fund Balance - Ending			<u><u>\$ 158,041</u></u>	<u><u>\$ (4,589)</u></u>

The notes to the required supplementary information are an integral part of this schedule.

This Page Left Intentionally Blank

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

NOTE 1 – BUDGET AND BUDGETARY ACCOUNTING

Habitat JPA prepares and is required to legally adopt a final budget for all funds on or before June 30th of each fiscal year. Habitat JPA operation, commencing July 1st, is governed by the proposed budget, which is prepared on the modified accrual basis and normally adopted by the JPA Board of Directors in June of the prior year.

After the budget is approved, the Executive Director is authorized to execute transfers within major budget units as long as the total expenditures for each budget unit remain unchanged. The Habitat JPA measures compliance with the legally adopted budget at the major object level.

An operating budget is adopted each fiscal year on the modified accrual basis.

This Page Left Intentionally Blank

SUPPLEMENTARY INFORMATION

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
PRE-PERMIT ENDOWMENT PERMANENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Use of money and property (losses on investment)	\$ 25,000	\$ 25,000	\$ 37,147	\$ 12,147
Total Revenues	<u>25,000</u>	<u>25,000</u>	<u>37,147</u>	<u>12,147</u>
Expenditures				
Current:				
Professional services	15,000	15,000	9,308	(5,692)
Total Expenditures	<u>15,000</u>	<u>15,000</u>	<u>9,308</u>	<u>(5,692)</u>
Excess (deficiency) of revenues over expenditures	<u>10,000</u>	<u>10,000</u>	<u>27,839</u>	<u>17,839</u>
Net Change in Fund Balances	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>27,839</u>	<u>17,839</u>
Fund Balance - Beginning			358,092	(165,257)
Fund Balance - Ending			<u>\$ 385,931</u>	<u>\$ (147,418)</u>

The notes to the required supplementary information are an integral part of this schedule.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
POST-PERMIT ENDOWMENT PERMANENT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Mitigation fees	\$ 116,000	\$ 116,000	\$ 4,252	\$ (111,748)
Use of money and property (losses on investment)	15,000	15,000	15,228	228
Total Revenues	<u>131,000</u>	<u>131,000</u>	<u>19,480</u>	<u>(111,520)</u>
Expenditures				
Current:				
Professional services	1,000	1,000	566	(434)
Total Expenditures	<u>1,000</u>	<u>1,000</u>	<u>566</u>	<u>(434)</u>
Excess (deficiency) of revenues over expenditures	<u>130,000</u>	<u>130,000</u>	<u>18,914</u>	<u>(111,086)</u>
Net Change in Fund Balances	<u>\$ 130,000</u>	<u>\$ 130,000</u>	<u>18,914</u>	<u>(111,086)</u>
Fund Balance - Beginning			336,359	(165,257)
Fund Balance - Ending			<u>\$ 355,273</u>	<u>\$ (276,343)</u>

The notes to the required supplementary information are an integral part of this schedule.

This Page Left Intentionally Blank

**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 County Habitat/Natural Community Conservation Plan
Joint Powers Authority
Woodland, California

We have audited, in accordance with the 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 basic financial statements of the Yolo County Habitat/Natural Community Conservation Plan Joint Powers Authority (Habitat JPA), as of and for the year ended June 30, 2024 and the related notes to the financial statements, and have issued our report thereon dated December 4, 2024. Our report included an emphasis of a matter paragraph disclosing the economic dependency as disclosed in Note 9 of the financial statements.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Habitat JPA'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 Habitat JPA's internal control. Accordingly, we do not express an opinion on the effectiveness of the Habitat JPA'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 Habitat JPA'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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Habitat JPA's financial statements are free from 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 financial statements. 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 that are required to be reported under *Government Auditing Standards*.

We have also issued a separate Memorandum on Internal Control dated December 4, 2024, which is an integral part of our audit and should be read in conjunction with this report.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Habitat JPA'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 Habitat JPA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maze + Associates

Pleasant Hill, California
December 4, 2024

**YOLO COUNTY HABITAT/NATURAL COMMUNITY CONSERVATION
PLAN JOINT POWERS AUTHORITY**

**MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

FOR THE YEAR ENDED JUNE 30, 2024

This Page Left Intentionally Blank

**YOLO COUNTY HABITAT/NATURAL COMMUNITY CONSERVATION
PLAN JOINT POWERS AUTHORITY**

**MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

For the Year Ended June 30, 2024

Table of Contents

	<u>Page</u>
<i>Memorandum on Internal Control</i>	1
Schedule of Other Matters	3
<i>Required Communications</i>	9
Significant Audit Matters.....	9
Qualitative Aspects of Accounting Practices	9
Difficulties Encountered in Performing the Audit.....	9
Corrected and Uncorrected Misstatements.....	10
Disagreements with Management.....	10
Management Representations	10
Management Consultations with Other Independent Accountants	10
Other Audit Findings or Issues	10
Other Matters.....	10

This Page Left Intentionally Blank

MEMORANDUM ON INTERNAL CONTROL

To the Board of Directors
Yolo County Habitat/Natural Community Conservation Plan
Joint Powers Agency
Woodland, California

In planning and performing our audit of the financial statements of the Yolo County Habitat/Natural Community Conservation Plan, (Habitat JPA), California, as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Habitat JPA's internal control over financial reporting (internal control) as a basis for designing our auditing 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 Habitat JPA's internal control. Accordingly, we do not express an opinion on the effectiveness of the Habitat JPA'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 Habitat JPA'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. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. 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.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe to be of potential benefit to the Habitat JPA.

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

A handwritten signature in black ink that reads "Maze + Associates".

Pleasant Hill, California
December 4, 2024

This Page Left Intentionally Blank

**YOLO COUNTY HABITAT/NATURAL COMMUNITY CONSERVATION
PLAN JOINT POWERS AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
SCHEDULE OF OTHER MATTERS
FOR THE YEAR ENDED JUNE 30, 2024**

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

The following comment represents new pronouncements taking affect in the next few years. We cite them here to keep you informed of developments:

EFFECTIVE FISCAL YEAR 2024/25:

GASB 101 – Compensated Absences

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

Recognition And Measurement

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee’s pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY CONSERVATION
PLAN JOINT POWERS AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
SCHEDULE OF OTHER MATTERS
FOR THE YEAR ENDED JUNE 30, 2024**

GASB 101 – Compensated Absences (Continued)

Notes To Financial Statements

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

How the Changes in this Statement Will Improve Financial Reporting

The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

GASB 102 – Certain Risk Disclosures

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY CONSERVATION
PLAN JOINT POWERS AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
SCHEDULE OF OTHER MATTERS
FOR THE YEAR ENDED JUNE 30, 2024**

GASB 102 – Certain Risk Disclosures (Continued)

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government’s vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint.
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements.
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government’s financial condition.

EFFECTIVE FISCAL YEAR 2025/26:

GASB 103 – Financial Reporting Model Improvements

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government’s accountability. This Statement also addresses certain application issues.

Management’s Discussion and Analysis – This Statement continues the requirement that the basic financial statements be preceded by management’s discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government’s financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that “boilerplate” discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY CONSERVATION
PLAN JOINT POWERS AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
SCHEDULE OF OTHER MATTERS
FOR THE YEAR ENDED JUNE 30, 2024**

GASB 103 – Financial Reporting Model Improvements (Continued)

Unusual or Infrequent Items – This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position – This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as (1) resources received from another party or fund (a) for which the proprietary fund does not provide goods and services to the other party or fund and (b) that directly or indirectly keep the proprietary fund’s current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund (a) for which the other party or fund does not provide goods and services to the proprietary fund and (b) that are recoverable through the proprietary fund’s current or future pricing policies, and (3) all other transfers.

Budgetary Comparison Information – This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

How the Changes in This Statement Will Improve Financial Reporting

The requirements for MD&A will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A.

The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflows and outflows of resources.

The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY CONSERVATION
PLAN JOINT POWERS AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
SCHEDULE OF OTHER MATTERS
FOR THE YEAR ENDED JUNE 30, 2024**

GASB 103 – Financial Reporting Model Improvements (Continued)

The requirement for presentation of major component unit information will improve comparability.

The requirement that budgetary comparison information be presented as RSI will improve comparability, and the inclusion of the specified variances and the explanations of significant variances will provide more useful information for making decisions and assessing accountability.

This Page Left Intentionally Blank

REQUIRED COMMUNICATIONS

To the Board of Directors
Yolo County Habitat/Natural Community Conservation Plan
Joint Powers Agency
Woodland, California

We have audited the basic financial statements of the West County Yolo County Habitat/Natural Community Conservation Plan, (Habitat JPA), California, for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 4, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies – Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Habitat JPA are included in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year except as follows:

The following pronouncements became effective, but did not have a material effect on the financial statements:

- GASB 99** – *Omnibus 2022, paragraphs 4-10*
- GASB 100** – *Accounting for Changes and Error Corrections*

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

Unusual Transactions, Controversial or Emerging Areas – We noted no transactions entered into by the Habitat JPA 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 – 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.

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. We did not propose any audit adjustments that, in our judgment, could have a significant effect, either individually or in the aggregate, on the Habitat JPA's financial reporting process.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board of Directors.

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 a management representation letter dated December 4, 2024.

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 Habitat JPA'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 Habitat JPA'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 required supplementary information that accompanies and 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 required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

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

Mazz + Associates

Pleasant Hill, California
December 4, 2024

This Page Left Intentionally Blank



Independent Auditor Presentation

For fiscal year ended June 30, 2024

Yolo County Habitat/Natural
Community Conservation Plan JPA

David M. Alvey, CPA
Partner

Annual Audit (pg. 1 to 3)

■ Background:

- Independent of the Habitat JPA
- Conducted according to auditing standards generally accepted in the USA
- Government Auditing Standards

■ Result:

- Unmodified (i.e.. Clean) Opinion**

Financial Highlights (pg. 12)

■ Statement of Net Position

- \$9.8m Net Position at June 30, 2024
- \$178k increase from prior year
 - Program Revenue - \$484k
 - Program Expense - \$517k
 - Investment Income - \$211k
- Majority of net position is Cash (\$3.3m) and Capital Assets (\$5.9m)

Financial Highlights (pg. 13)

■ Statement of Activities

- Revenues (\$695k) exceeded Expenses (\$517k) by \$178k increase in Net Position
- Program Revenue decreased \$1.8m
 - Less mitigation fee revenue than budgeted
- Program Expenses decreased by \$186k
 - Less professional services than budgeted
- Investment income increased \$73k to \$211k

Memorandum on Internal Control and Required Communication

- Material Weakness: None
- Significant Deficiency: None
- Other Matters: None
- Required Communication:
 - No disagreements with management
 - No issues with accounting estimate and assumptions
 - No reason to believe the scope was limited
 - No second opinion

QUESTIONS?



"We are in the business to help our clients succeed"

Yolo Habitat Conservancy

Meeting Date: 01/27/2025

Information

SUBJECT

Receive and file the Yolo HCP/NCCP Annual Report for FY23/24

Attachments

Staff Report

Att. A. Yolo HCP/NCCP Annual Report for FY23/24

Form Review

Form Started By: Charlie Tschudin

Final Approval Date: 01/22/2025

Started On: 01/22/2025 02:40 PM



Yolo Habitat Conservancy

County of Yolo • City of Davis • City of Winters • City of West Sacramento
City of Woodland • University of California, Davis

To: Verna Sulpizio Hull, Vice Chair
Members of the Board

From: Chris Alford
Interim Executive Director

Re: Receive and file the Yolo HCP/NCCP Annual Report for FY23/24

Date: January 27, 2025

REQUESTED ACTION:

1. Receive and file the Yolo HCP/NCCP Annual Report for FY23/24

BACKGROUND:

The Conservancy must complete an annually prepare a report that documents Yolo HCP/NCCP activities that occurred during the previous fiscal year (July 1 to June 30) and provide it to the California Department of Fish and Wildlife and U.S. Fish and Wildlife Service by April 30th of the following year. The annual report is a required component of the HCP/NCCP that allows the Conservancy Board, wildlife agencies, member agencies, stakeholders, and other interested parties to review the status of HCP/NCCP implementation. In addition to addressing requirements of the HCP/NCCP, the annual report serves as the Conservancy's annual report required under the Mitigation Fee Act. Staff worked with Alford Environmental to draft the annual report for the reporting period of July 2023 through June 2024 (Attachment A).

ATTACHMENT:

Attachment A. Yolo HCP/NCCP Annual Report for FY23/24



Habitat Conservation Plan / Natural Community Conservation Plan



Yolo HCP/NCCP Annual Report for Fiscal Year 2023/2024

Yolo HCP/NCCP Annual Report

for Fiscal Year 2023/2024

Yolo Habitat Conservancy Board Members during FY23/24

Lucas Frerichs, Yolo County

Mary Vixie Sandy, Yolo County

Will Arnold, City of Davis

Verna Sulpizio Hull, City of West Sacramento

Richard Casavecchia, City of Winters

Albert Vallecillo, City of Winters

Victoria Fernandez, City of Woodland

Mabel Salon, University of California, Davis

Yolo Habitat Conservancy Executive Director during FY23/24

Elisa Sabatini

Contact:

Chris Alford, Interim Executive Director

chris@yolohabitatconservancy.org

(530) 848-6211

Prepared By:

Yolo Habitat Conservancy & Alford Environmental



January 2025

Table of Contents

Table of Contents	i
List of Tables	ii
List of Figures	iii
Acronyms and Abbreviations	iv
Chapter 1: Introduction and Overview	1
Overview	3
Benefits of the Yolo HCP/NCCP	4
Chapter 2: Covered Activities and Impacts	5
Reporting Period Activities	5
Urban Projects and Activities	5
Rural Projects and Activities	7
Public and Private Operations and Maintenance	8
Chapter 3: Acquisition and Restoration	15
Acquisition	15
Restoration	20
Chapter 4: Reserve Management and Monitoring	25
Reserve Management and Enhancement	25
Landscape-Level Monitoring	26
Reserve System Monitoring	27
Chapter 5: Stay Ahead Compliance and Changed Circumstances	30
Stay-Ahead Provision Compliance	30
Unforeseen and Changed Circumstances Compliance	32
Chapter 6: Program Administration	36
Administrative Changes	36
Minor Modifications	36
Amendments	36
Chapter 7: Finances	37
Financial Structure	37
Annual Budget	38
Revenue Sources	38
Endowment Funding	39
Mitigation Fee Act Annual Reporting	39
References	41

Tables

Table 1-1: Yolo HCP/NCCP covered species	4
Table 2-1: Covered activities for which permit coverage was granted during FY23/24	10
Table 2-2: Avoidance and minimization measures applied to activities that received permit coverage during FY23/24	12
Table 2-3: Permanent and temporary acreages disturbed by land cover type	13
Table 2-4: Permanent and temporary impacts to modeled habitat	14
Table 3-1: Sites approved as candidate reserve system sites in FY23/24	15
Table 3-2: Natural community land cover acres enrolled in the reserve system	18
Table 3-3: Modeled species habitat enrolled in the reserve system	19
Table 3-4: Restoration activities conducted through FY23/24	21
Table 3-5: Woodland Reiff restoration monitoring results for FY23/24 (Year 5)	21
Table: 3-6: Correll restoration monitoring results for FY23/24	23
Table 4-1: Palmate-bracted bird's beak population survey results	27
Table 4-2: Occupied Swainson's hawk nests within the reserve system	28
Table 5-1: Natural communities impacts and enrollment through FY23/24	31
Table 5-2: Average temperatures for three baseline periods	33
Table 5-3: Swainson's hawk suitable agricultural foraging habitat within Yolo County	35
Table 7-1: Adopted budget, actual revenue, and actual expenses for FY23/24	38
Table 7-2: Mitigation Fee Fund revenue and expenditures for FY23/24	38
Table 7-3: Yolo HCP/NCCP fees at the end of FY23/24	39

Figures

Figure 1-1: Yolo HCP/NCCP Plan Area	2
Figure 2-1: Covered activities in FY23/24	9
Figure 2-2: Percent of total allowed permanent and temporary impacts incurred by land cover type through FY23/24	13
Figure 3-1: Sites enrolled in the reserve system	16
Figure 3-2: Actual vs. projected reserve system enrollment	17
Figure 5-1: Comparison of the % of total acres of allowable permanent impacts incurred and the % of total committed conservation acres enrolled by land cover type	31

Acronyms and Abbreviations

AMM	Avoidance and Minimization Measure
PBBB	Palmate-bracted bird's beak
CCRMP	Cache Creek Resources Management Plan
CDFW	California Department of Fish and Wildlife
CE	Conservation Easement
Conservancy	Yolo Habitat Conservancy
CRA	Conservation Reserve Area
EDRR	early detection, rapid response
FY23/24	Fiscal Year 2023/2024 (July 1, 2023 - June 30, 2024)
HCP	Habitat Conservation Plan
NCCP	Natural Community Conservation Plan
Permits	incidental take permits
Permittees	Yolo Habitat Conservancy, County of Yolo, and the Cities of Davis, Winters, West Sacramento, and Woodland
Plan Area	all lands within the boundary of Yolo County and an expanded area consisting of 1,174 acres for riparian conservation along Putah Creek in Solano County
Plan	Yolo Habitat Conservation Plan / Natural Community Conservation Plan
RCD	Resource Conservation District
SPE	Special Participating Entity
STAC	Science and Technical Advisory Committee
USFWS	U.S. Fish and Wildlife Service
VELB	valley elderberry longhorn beetle

1. Introduction and Overview

This is the sixth Annual Report for the Yolo Habitat Conservation Plan/Natural Community Conservation Plan (Yolo HCP/NCCP or Plan). This Annual Report summarizes activities undertaken by the Yolo Habitat Conservancy (Conservancy) and its partners between July 1, 2023 and June 30, 2024, which was the fifth full year of Yolo HCP/NCCP implementation. The content of this report provides information per the Plan, the Implementing Agreement, and permits. It also provides the Conservancy Board of Directors, U.S. Fish and Wildlife Service (USFWS), California Department of Fish and Wildlife (CDFW), and the general public the opportunity to review the Conservancy’s actions and progress toward Yolo HCP/NCCP implementation.

The components of this annual report include:

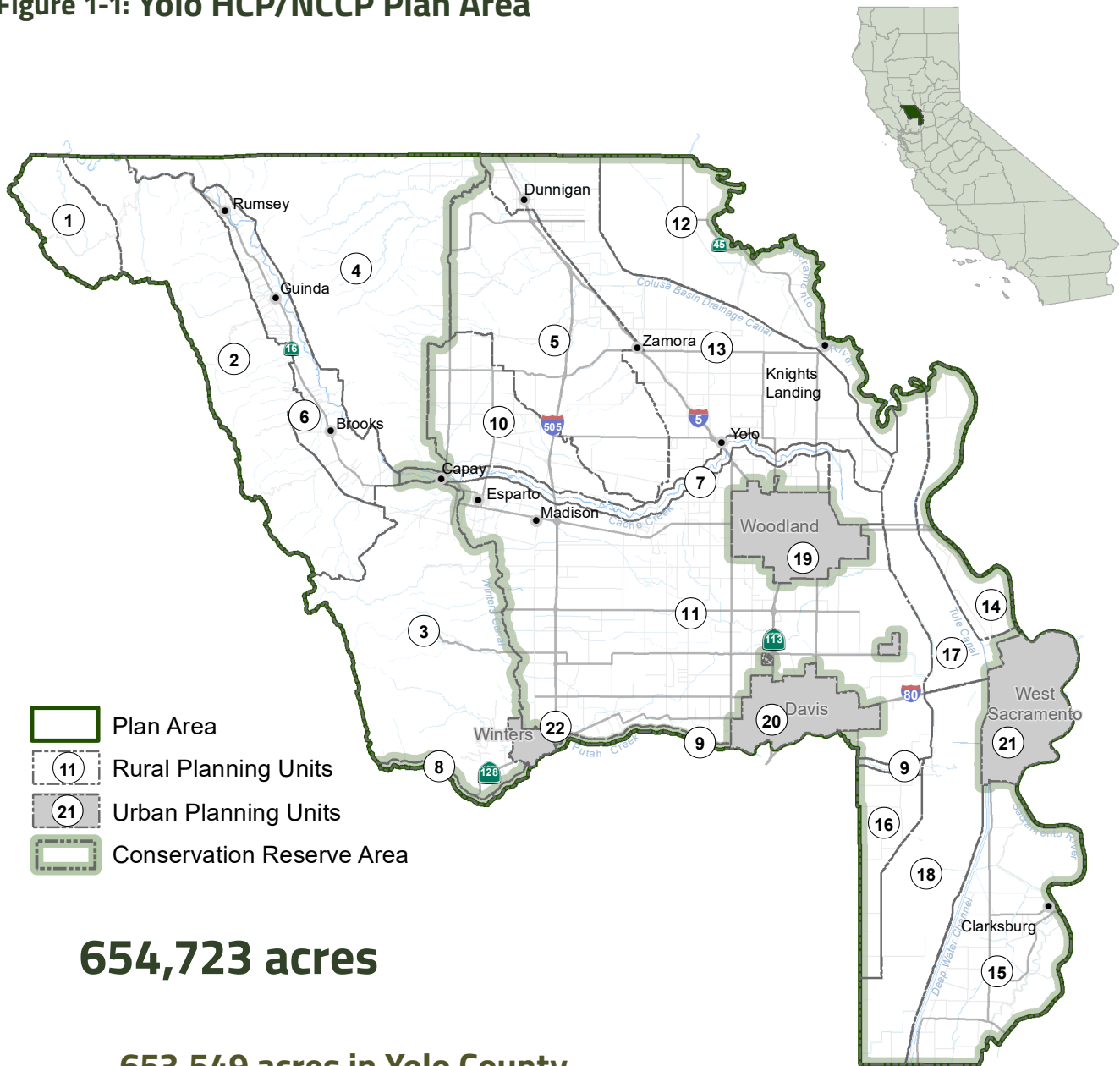
- Covered Activities and Impacts
- Acquisition and Restoration
- Reserve Management
- Enhancement, Monitoring, and Research
- Stay-Ahead Provisions
- Changed and Unforeseen Circumstances
- Program Administration
- Finances

Yolo Habitat Conservation Plan / Natural Community Conservation Plan



The Yolo HCP/NCCP is a locally developed plan that offers a streamlined permitting process for development activities while implementing a regional conservation strategy that protects, enhances, and restores valuable natural resources in Yolo County and contributes to the recovery of 12 covered plant and wildlife species. The Yolo HCP/NCCP strikes a sensible balance between natural resource conservation and economic growth in the region.

Figure 1-1: Yolo HCP/NCCP Plan Area



654,723 acres

653,549 acres in Yolo County

Primary Plan Area that encompasses Yolo County and defines the area where the Yolo HCP/NCCP can provide permit coverage for development and other covered activities.

1,174 acres in Solano County

Expanded Plan Area that encompasses the riparian habitat on the southern half of Putah Creek that is included in the Yolo HCP/NCCP conservation strategy.

Overview

The Yolo HCP/NCCP is a 50-year regional plan to protect endangered species and natural resources while allowing for orderly development in Yolo County consistent with local General Plans. The Yolo HCP/NCCP is both a Habitat Conservation Plan (HCP) and Natural Community Conservation Plan (NCCP). This means that the Conservancy and the member agencies (County of Yolo, City of Davis, City of West Sacramento, City of Winters, and City of Woodland), known together as the Permittees, have obtained permits issued by USFWS and CDFW that allow the Permittees to comply with Section 10 of the federal Endangered Species Act and California's Natural Community Conservation Planning Act. The Permittees received permits from USFWS on September 26, 2018. The permits issued by CDFW were signed on January 10, 2019, which is the effective start date of the 50-year term of the Yolo HCP/NCCP.

Over the 50-year permit term of the Yolo HCP/NCCP, impacts from urban and rural projects, including operations and maintenance activities, will be offset by the creation of a reserve system managed for the benefit of 12 covered species (See Table 1-1), as well as the natural communities that they—and hundreds of other species—depend upon for habitat. Unlike individual site mitigation efforts, the Yolo HCP/NCCP reserve system takes a regional approach to species conservation that includes the protection of a network of habitat areas that support the life cycle and population needs of covered species to aid in the recovery of these species. The Yolo HCP/NCCP also commits to providing 8,231 acres of new conservation and the enrollment of 8,000 acres of existing conservation land in addition to the 16,175 acres of mitigation for development activities covered by the Yolo HCP/NCCP permits.

Through the Permittees, the Yolo HCP/NCCP provides local public agencies, private developers, consultants, and property owners a streamlined and cost-effective approach for requesting and receiving incidental take coverage for development projects. Prior to the Yolo HCP/NCCP, an applicant for any development that involved loss of federally or state protected plants, wildlife, or their habitats was, in many cases, required to obtain permits directly from state or federal agencies—a process that could take several years and incur high costs.

Yolo HCP/NCCP permit coverage applies only to eligible projects, known as covered activities, undertaken within the Yolo HCP/NCCP Plan Area (Plan Area). The Yolo HCP/NCCP covers a total of 21,559 acres of activities within five categories, including: urban and rural projects (17,550 acres), public/private operations and maintenance (706 acres), conservation strategy implementation (956 acres), and neighboring landowner agreements (2,347 acres). The Plan Area is 654,723 acres, including 653,549 acres contained within Yolo County and 1,174 acres in the expanded area for riparian conservation in Solano County on the south side of Putah Creek (See Figure 1-1).

Table 1-1: Yolo HCP/NCCP covered species

Common Name	Scientific Name	Status Federa/State ^a
Plants		
Palmate-bracted bird’s beak	<i>Chloropyron palmatum</i>	E/E
Invertebrates		
Valley elderberry longhorn beetle	<i>Desmocerus californicus</i>	T/ -
Amphibians		
California tiger salamander (Central California DPS)	<i>Ambystoma californiense</i>	T/T
Reptiles		
Northwestern pond turtle	<i>Actinemys marmorata</i>	- /CSC
Giant garter snake	<i>Thamnophis gigas</i>	T/T
Birds		
Swainson’s hawk	<i>Buteo swainsoni</i>	- /T
White-tailed kite	<i>Elanus leucurus</i>	- /FP
Western yellow-billed cuckoo	<i>Coccyzus americanus occidentalis</i>	T/E
Western burrowing owl	<i>Athene cunicularia hypugaea</i>	- /CSC ^b
Least Bell’s vireo	<i>Vireo bellii pusillus</i>	E/E
Bank swallow	<i>Riparia riparia</i>	-/T
Tricolored blackbird	<i>Agelaius tricolor</i>	- /T

a. Status: C= Candidate for listing, CSC=California species of special concern, E=Endangered, FP= Fully protected under California Fish and Game Code, T=Threatened, - = no designation

b. Western burrowing owl was a California species of special concern during FY23/24. This species received candidate status under CESA on October 10, 2024 and will be identified as a candidate species during the next reporting period.

Benefits of the Yolo HCP/NCCP



Local control.

The Yolo HCP/NCCP moves compliance with state and federal endangered species laws for public and private activities from state and federal agencies to the local level. The Yolo Habitat Conservancy administers the permits and implements the Yolo HCP/NCCP in coordination with the member agencies (Yolo County, City of Davis, City of West Sacramento, City of Winters, and City of Woodland) with oversight from the CDFW and the USFWS to streamline the existing process while still providing comprehensive regulatory coverage for currently listed species and those that may be listed in the future.



Improved and increased species conservation.

Coordinated conservation planning through the Yolo HCP/NCCP will provide significant benefits to endangered and threatened species in Yolo County during and beyond the 50-year permit term as it replaces piecemeal mitigation with a regional coservation strategy and adds conservation beyond mitigation.



Streamlined permitting process.

The Yolo HCP/NCCP replaces a project-by-project mitigation process characterized by uncertainties associated with timing, costs, and litigation. This efficiency provides an economic benefit to public agencies and other projects in the form of streamlined Endangered Species Act permitting.



Preservation of working agricultural lands.

The Yolo HCP/NCCP recognizes that many agricultural working landscapes provide habitat. The premise of habitat and species conservation through preserved and carefully managed agriculture is foundational to the HCP/NCCP and integral to the values of Yolo County.

2. Covered Activities and Impacts

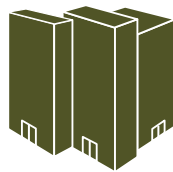
- This chapter provides an overview of the covered activities to which Permittees granted a certificate of approval, compliance, or inclusion during the reporting period.

Reporting Period Activities

Between July 1, 2023 and June 30, 2024, a total of sixteen projects received permit coverage through the Yolo HCP/NCCP. The projects include six urban projects and activities, two rural projects and activities, and eight public and private operations and maintenance projects. Table 2-1 provides a list of all covered activities granted Yolo HCP/NCCP take coverage during the reporting period. Information provided for each project includes a brief description of the covered activity, the Permittee extending the coverage, and permanent and temporary acreages disturbed. Figure 2-1 provides a map showing the locations of covered activities. Table 2-2 provides a summary of permanent and temporary acreages disturbed by land cover type for the collective covered activities in the reporting period and cumulatively. Table 2-3 provides a summary of permanent and temporary acreages disturbed by modeled habitat for the collective covered activities in the reporting period and cumulatively. A total of 82 projects have received permit coverage between the start of Yolo HCP/NCCP implementation and the end of this reporting period.

No Permittee, applicant, or Special Participating Entity (SPE) reported observations of harassment or mortality of covered species occurred during the reporting period.

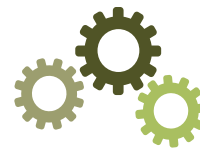
Covered Activity Categories Utilized in FY23/24



Urban Projects and Activities



Rural Projects and Activities



Public/Private Operations and Maintenance

Urban Projects and Activities

Urban projects and activities include covered activities that consist of general urban development, urban public services, infrastructure, and utilities within urban planning units (Planning Units 19, 20, 21, and 22). During the reporting period, six urban projects and activities received streamlined take permit coverage through the Yolo HCP/NCCP. These projects included three residential developments, one healthcare facility, and one retail facility.

General Urban Development:

The City of Davis granted Yolo HCP/NCCP permit coverage for two development projects: one for demolition of an existing 106,000 square foot commercial retail building space and construction of a new 104,219 square foot retail shopping space and one for an 8,712 square foot non-profit care facility that serves children in need by offering a variety of child abuse protection services. The City of West Sacramento granted permit coverage to three development projects: one for the construction of a three-story structure to provide 14,600 square feet of living space with 18 one-bedroom units and 17 two-bedroom units, one for a project to split two existing parcels in four approximately 1-acre parcels for future residential development, and one for development and extensive improvements to the existing Heritage Oaks Park. The City of Woodland granted permit coverage for one project, the 'Walters House', which will include a 15,177 square foot substance abuse treatment center to provide support for on-site residents and include approximately 65 beds, full commercial kitchen, dining hall, recreation center, community rooms, administrative offices, and medical treatment rooms.



Heritage Oaks Park Improvements

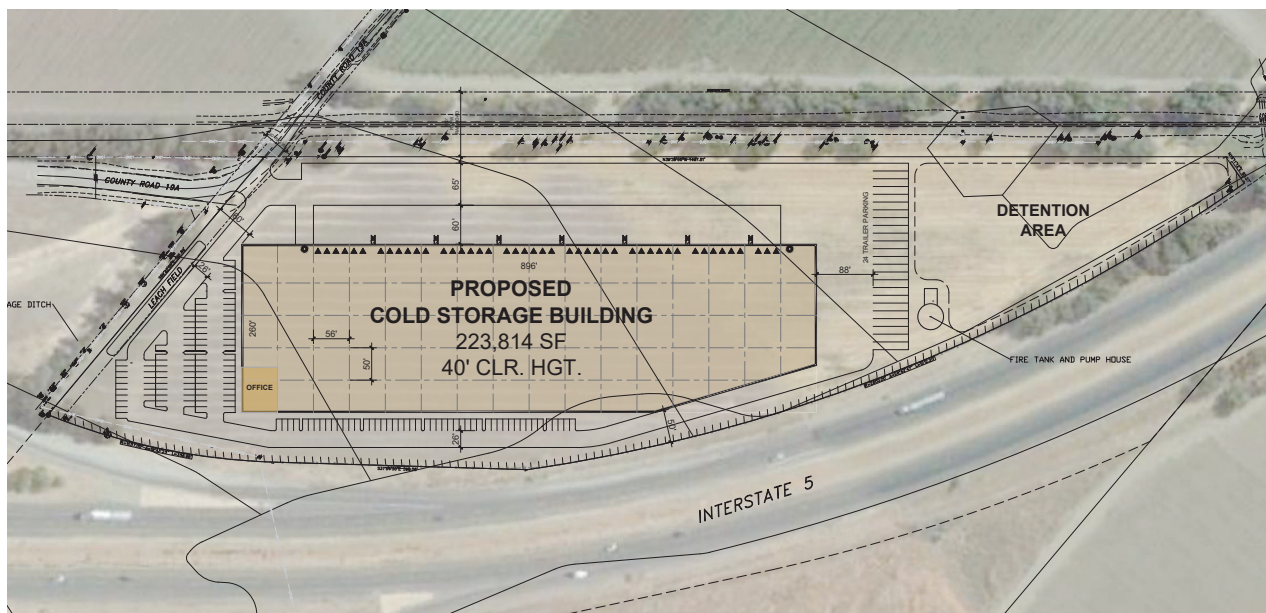
(Source: MDG)

Rural Projects and Activities

Rural projects and activities include roads and bridges, bike lanes and multi-use trails, airports, agricultural economic development and open space, habitat conservation projects, parks and recreation, and aggregate mining within the 18 rural planning units (Planning Units 1 through 18). During this reporting period, two rural projects received Yolo HCP/NCCP permit coverage.

General Rural Development:

The County of Yolo issued permit coverage to a private applicant for the first phase of development of site that will eventually include a 223,814 square foot cold storage facility for cold and dry storage and/or processing of palatized agricultural commodities that are sensitive to temperature. It is anticipated that the second phase of this development project will be covered and reported in a future fiscal year.



Yolo Cold Storage Phase 1
(Source: Ware Malcomb)

Rural Public Services, Infrastructure, and Utilities:

The County of Yolo issued permit coverage to itself to replace the existing bridge on County Road 49 crossing over Hamilton Creek with funding made available through the Federal Highway Administration Highway Bridge Program and administered by California Department of Transportation.

Public and Private Operations and Maintenance

Operations and maintenance activities include activities that are necessary for the ongoing operations and maintenance of existing and planned land uses, facilities, and services in both urban and rural planning units throughout the Plan Area. Activity types eligible for coverage for operations and maintenance include: general urban and rural development operations and maintenance; public services, infrastructure, and utilities operations and maintenance; roads, bridges, bike lanes, and multi-use pathways; flood control facilities; general utilities; and activities associated with the Cache Creek Resources Management Plan. Eight operation and maintenance activities received permit coverage under the Yolo HCP/NCCP during the reporting period.

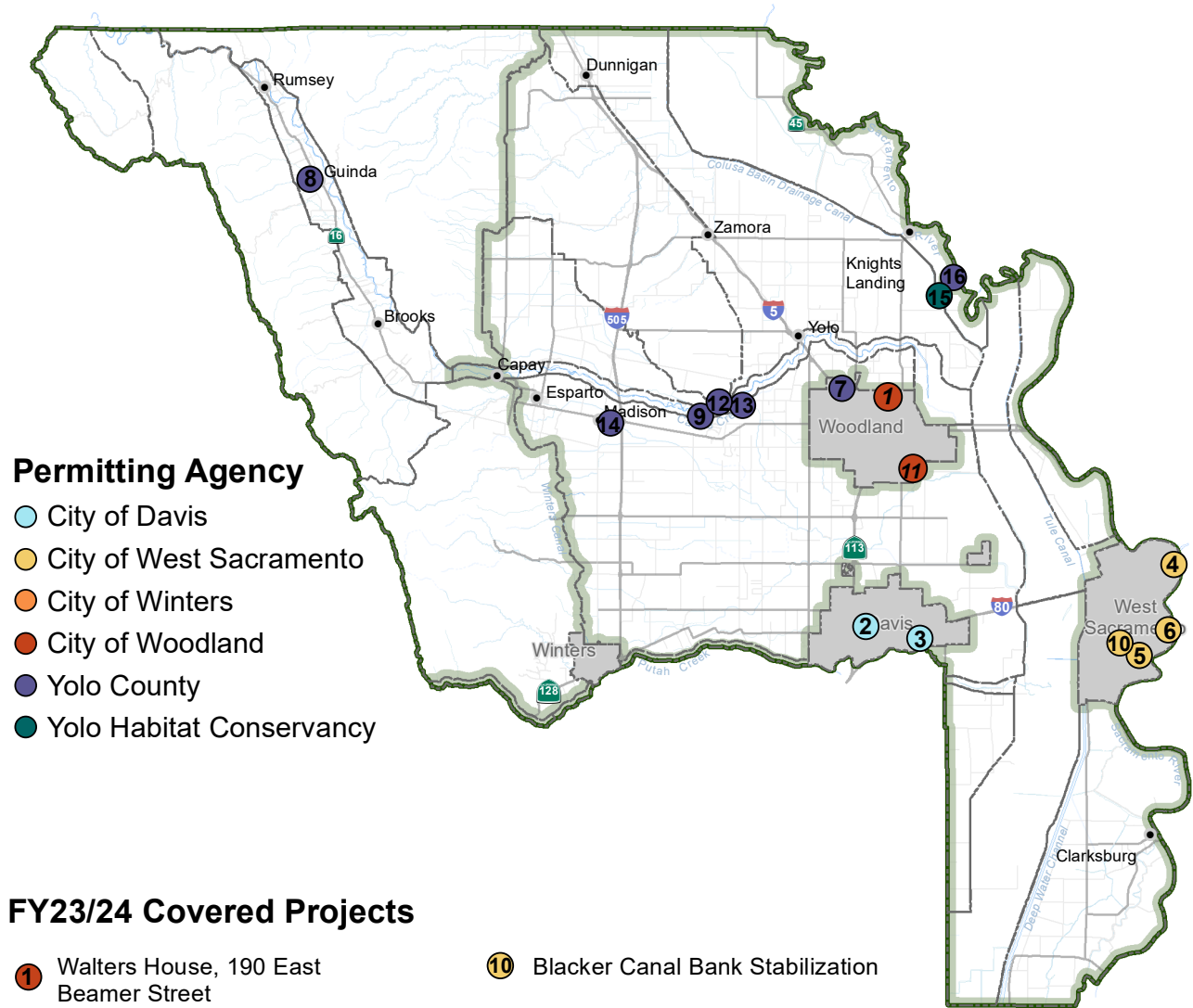
The County issued HCP/NCCP permit coverage for five public operations and maintenance projects: one to construct a new well and pump station to serve residences, facilities, wastewater treatment plant, and irrigation for the golf course in the Wild Wings County Service Area; one to remove and replace the headquarters for the Cache Creek Conservancy located on the County-owned Cache Creek Nature Preserve property; one to implement a streambank stabilization and enhancement project associated with the conditions of approval required as a part of the Teichert Shifler Mining and Reclamation Permit; one to facilitate improvements to the drinking water and fire fighting infrastructure owned by the Madison Community Services District; and one to conduct geotechnical explorations along the Sacramento River Right Bank Levee to identify seepage issues and determine appropriate remediation measures.

The City of West Sacramento issued HCP/NCCP permit coverage for the stabilization of the banks of the Blacker Canal, located between Jefferson Boulevard and the Reclamation District 900 (RD900) Main Drainage Canal in the City of West Sacramento.

The City of Woodland itself HCP/NCCP permit coverage to expand an existing storm drainage ditch the southern border of the Woodland Regional Park Preserve that serves the Spring Lake subdivision development.

The Yolo Habitat Conservancy issued HCP/NCCP permit coverage to the Knights Landing Drainage District, a Special Participating Entity (SPE), to repair eroded areas along the Knights Landing Ridge Cut levees to arrest or avoid streambank erosion. The repairs stretch 1,900 feet from levee stations 62+00 to 81+00.

Figure 2-1: Covered activities in FY23/24



Permitting Agency

- City of Davis
- City of West Sacramento
- City of Winters
- City of Woodland
- Yolo County
- Yolo Habitat Conservancy

FY23/24 Covered Projects

- ① Walters House, 190 East Beamer Street
- ② Davis Collection
- ③ Yolo Crisis Nursery
- ④ 219-221 5th Street Apartments
- ⑤ Harmon Road TPM
- ⑥ Heritage Oaks Park Improvements
- ⑦ Yolo Cold Storage Phase 1
- ⑧ County Road 49 over Hamilton Creek Bridge Replacement
- ⑨ Wild Wings CSA Wood Duck Well and Pump Station
- ⑩ Blacker Canal Bank Stabilization
- ⑪ Woodland Regional Park South Canal Storm Ditch Widening
- ⑫ Cache Creek Nature Preserve Modular Building Replacement
- ⑬ Teichert Shifler Flood Hazard Development Permit
- ⑭ Madison Community Services District Water System Improvements
- ⑮ Knights Landing Ridge Cut Erosion Repair Phase 1B
- ⑯ Geotechnical Explorations along the Sacramento River Right Bank Levee in Knights Landing

Table 2-1: Covered activities for which permit coverage was granted during FY23/24

Project ID	Project Name	Activity Type	Covered By	Description	Natural Community	
					Perm. Impacts (acres)	Temp. Impacts (acres)
Urban Projects and Activities						
(1) 2019-12	Walters House, 190 East Beamer Street	General Urban Development	City of Woodland	Phase 3 of a project to provide affordable housing for those experiencing homelessness in Woodland and Yolo County. 'Walters House' will be developed as substance abuse treatment center that will provide support for on-site residents. The 15,177 SF facility will include approximately 65 beds, full commercial kitchen, dining hall, recreation center, community rooms, administrative offices, and medical treatment rooms. Friends of the Mission will construct and operate, Walters House, with services to include but not be limited to assessment, treatment planning, individual and group counseling, education, therapy, crisis intervention, transportation, and aftercare planning or such equivalent services as reasonably agreed to between City and Owner.	0	0
(2) 2023-15	Davis Collection	General Urban Development	City of Davis	Demolition of an existing 106,000 SF commercial retail building space and construction of a new 104,219 SF retail shopping space.	0	0
(3) 2023-16	Yolo Crisis Nursery	General Urban Development	City of Davis	The project involves development of a non-profit care facility that serves children in need by offering a variety of child abuse protection services, including its signature programs Crisis and Respite Care, Wraparound Services for Families, and Specialized Infant Daycare and Preschool for children of families transitioning out of crisis and special needs children. The project will consist of an 8,712 SF building plus two storage buildings totaling 709 SF. Other site improvements will include a surface parking lot, landscaping, outdoor play areas, and associated facilities.	0	0
(4) 2023-23	219-221 5th Street Apartments	General Urban Development	City of West Sacramento	Development will include construction of a three-story structure to provide 14,600 SF of living space within 18 units consisting of one-bedroom apartments and 17 two-bedroom apartments.	0	0
(5) 2023-28	Harmon Road TPM	General Urban Development	City of West Sacramento	A project to split two existing parcels into four approximately 1-acre parcels for future residential development.	0.1	0
(6) 2023-29	Heritage Oaks Park Improvements	General Urban Development	City of West Sacramento	Improvements to an existing City of West Sacramento park that include: a new outdoor amphitheater; public plaza; interactive water feature; dedicated open space/lawn area; nature themed play area; enhancements to the existing play area including a new shade feature and decorative safety fencing; new accessible walking paths, including an elevated boardwalk through the oak grove; a small, entry-level BMX skills course; skate plaza; public art; and demonstration garden.	0.9	0.06
Rural Projects and Activities						
(7) 2021-18	Yolo Cold Storage Phase 1	General Rural Development	Yolo County	The first phase of development of an eventual regional-serving 223,814 SF cold storage facility for cold and dry storage and/or processing of palatized agricultural commodities that are sensitive to temperature.	2.94	0
(8) 2021-13	County Road 49 over Hamilton Creek Bridge Replacement	Rural public services, infrastructure, and utilities	Yolo County	Project to replace the existing bridge on County Road 49 that crosses over Hamilton Creek with funding made available through the Federal Highway Administration Highway Bridge Program and administered by California Department of Transportation.	1.16	0.05

Table 2-1 Continued

Project ID	Project Name	Activity Type	Covered By	Description	Natural Community	
					Perm. Impacts (acres)	Temp. Impacts (acres)
Public and Private Operations and Maintenances						
(9) 2023-03	Wild Wings CSA Wood Duck Well and Pump Station	Public and Private Operations and Maintenance	Yolo County	Construction of a new well and pump station to meet the potable drinking water needs for the Wild Wings County Service Area residences, facilities, and supplemental water to the community wastewater treatment plant, and irrigation for the golf course.	0	0
(10) 2023-13	Blacker Canal Bank Stabilization	Public and Private Operations and Maintenance	City of West Sacramento	The Blacker Canal is an unlined urban drainage. Proposed activities include excavating unsuitable canal bank and channel material along the canal, constructing gabion barriers along the length of the canal, and placing fill behind the barriers to stabilize the canal banks.	1.89	0.996
(11) 2023-14	Woodland Regional Park South Canal Storm Ditch Widening	Public and Private Operations and Maintenance	City of Woodland	Expansion of an existing storm drainage ditch that serves the Spring Lake subdivision development and runs parallel to the southern border of the Woodland Regional Park Preserve.	0	2
(12) 2023-17	Cache Creek Nature Preserve Modular Building Replacement	Public and Private Operations and Maintenance	Yolo County	Removal and replacement of a modular building at the Cache Creek Nature Preserve to provide for a new headquarters for the Cache Creek Conservancy.	0	0
(13) 2023-26	Teichert Shifler Flood Hazard Development Permit	Public and Private Operations and Maintenance	Yolo County	A project to implement conditions of approval required as a part of the Teichert Shifler Mining and Reclamation Permit. The project is a streambank stabilization and enhancement project that involved removing non-native vegetation and replacing with native vegetation along portions of the south side of Cache Creek that abut the Shifler site.	0	0
(14) 2023-27	Madison Community Services District Water System Improvements	Public and Private Operations and Maintenance	Yolo County	Improvements to the drinking water infrastructure owned by the Madison Community Services District to provide safe and reliable drinking water, and an additional means of providing sufficient flow in case of fire since there is not adequate storage or pumping capacity in the existing system.	0	0.05
(15) 2022-04	Knights Landing Ridge Cut Erosion Repair, Phase 1B	Public and Private Operations and Maintenance	YHC (SPE)	Project to repair eroded areas along the Knights Landing Ridge Cut levees to arrest or avoid streambank erosion. The repairs stretch 1,900 feet from levee stations 62+00 to 81+00.	1.34	0.01
(16) 2024-01	Geotechnical Explorations along the Sacramento River Right Bank Levee in Knights Landing	Public and Private Operations and Maintenance	Yolo County	Geotechnical explorations east of the community of Knights Landing along the Sacramento River Right Bank Levee to investigate seepage deficiencies. The geotechnical explorations are a preparatory action that is necessary to obtain data to identify appropriate measures to remediate seepage deficiencies in the area.	0	0

Table 2-2: Avoidance and minimization measures applied to activities that received permit coverage during FY23/24

Project ID	Project Name	Avoidance and Minimization Measures ^a																				
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
(1) 2019_12	Walters House, 1901 East Beamer Street	■		■	■	■	■	■	■								■		■			■
(2) 2023_15	Davis Collection																■					
(3) 2023_16	Yolo Crisis Nursery	■		■	■	■	■	■									■		■			
(4) 2023-23	219-221 5th St Apartments	■		■		■	■	■	■								■					
(5) 2023_28	Harmon Road TPM	■		■	■	■	■	■	■								■		■			■
(6) 2021_18	Yolo Cold Storage, Phase 1	■		■	■	■	■	■	■								■		■			
(7) 2022_04	Knights Landing Ridge Cut Erosion Repair, Phase 1B	■		■	■	■	■	■	■	■	■	■			■	■	■		■			■
(8) 2023_03	Wild Wings CSA Wood Duck Well and Pump Station	■		■	■	■	■	■	■	■					■		■		■	■		■
(9) 2023_13	Blacker Canal Bank Stabilization	■		■	■	■	■	■							■	■	■		■		■	■
(10) 2023_14	Woodland Regional Park South Canal Storm Ditch Widening	■		■	■	■	■	■	■	■	■	■			■	■	■		■			■
(11) 2023_17	Cache Creek Nature Preserve Modular Building Replacement	■		■	■	■	■		■	■			■				■					
(12) 2023-26	Teichert Shifler Flood Hazard Development Permit	■		■	■	■	■	■					■		■		■	■		■	■	■
(13) 2023_27	Madison CSD Water System Improvements	■		■	■	■	■	■	■	■	■				■		■					
(14) 2023_29	Heritage Oaks Park Improvements	■		■		■	■	■	■		■		■				■					
(15) 2021_13	County Road 49 over Hamilton Creek Bridge Replacement	■		■	■	■	■		■	■	■		■				■					
(16) 2024_01	Geotechnical Explorations along the Sacramento River Right Bank Levee in Knights Landing	■		■	■	■	■		■								■					

a Avoidance and Minimization Measures (AMMs)

- AMM 1** Establish Buffers
- AMM 2** Design Developments to Minimize Indirect Effects at Urban-Habitat Interfaces
- AMM 3** Confine and Delineate Work Area
- AMM 4** Cover Trenches and Holes During Construction and Maintenance
- AMM 5** Control Fugitive Dust
- AMM 6** Conduct Worker Training
- AMM 7** Control Night-Time Lighting of Project Construction Sites
- AMM 8** Avoid and Minimize Effects of Construction Staging Areas and Temporary Work Areas
- AMM 9** Establish Buffers Around Sensitive Natural Communities
- AMM 10** Avoid and Minimize Effects on Wetlands and Waters
- AMM 11** Minimize Take and Adverse Effects on Palmate-Bracted Bird's Beak
- AMM 12** Minimize Take and Adverse Effects on Habitat of Valley Elderberry Longhorn Beetle
- AMM 13** Minimize Take and Adverse Effects on Habitat of California Tiger Salamander
- AMM 14** Minimize Take and Adverse Effects on Habitat of Northwestern Pond Turtle
- AMM 15** Minimize Take and Adverse Effects on Habitat of Giant Garter Snake
- AMM 16** Minimize Take and Adverse Effects on Habitat of Swainson's Hawk and White-Tailed Kite
- AMM 17** Minimize Take and Adverse Effects on Habitat of Western Yellow-Billed Cuckoo
- AMM 18** Minimize Take and Adverse Effects on Western Burrowing Owl
- AMM 19** Minimize Take and Adverse Effects on Least Bell's Vireo
- AMM 20** Minimize Take and Adverse Effects on Habitat of Bank Swallow
- AMM 21** Minimize Take and Adverse Effects on Tricolored Blackbird

Table 2-3: Permanent and temporary acreages disturbed by land cover type

Natural Communities	Reporting Period		Cumulative		Total Allowed		Cumulative	
	Impacts (acres)		Impacts (acres)		Impacts (acres)		Impacts (% toward cap)	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
Rice	--	--	--	--	87	--	0%	--
Cultivated Lands (non-rice)	2.9	--	183.5	68.2	9,910	203	1.9%	33.6%
Grassland	1.4	2.6	74.6	14.0	1,734	28	4.3%	50.1%
Blue Oak Woodland	--	--	0.40	--	3	--	13.3%	--
Alkali Prairie	--	--	--	--	4	4	0.0%	0%
Fresh Emergent Wetland	--	--	8.4	--	88	--	9.5%	--
Valley Foothill Riparian	1.13	--	10.1	--	588	--	1.7%	--
Lacustrine and Riverine	3.1	1.1	6.6	3.7	236	31	2.8%	11.8%
Total Natural Communities ^a	8.53	3.7	283.7	85.9	12,649	266	2.2%	32.3%

^a The totals for natural community loss do not match the total impacts in Table 2-1 because some of the impacts consisted of land cover types that provide covered species habitat but do not belong to any natural communities with the maximum allowable loss as listed in Table 5-1 of the HCP/NCCP (e.g., barren land that may support covered species)

Figure 2-2: Percent of total allowed permanent and temporary impacts incurred by land cover type through FY23/24

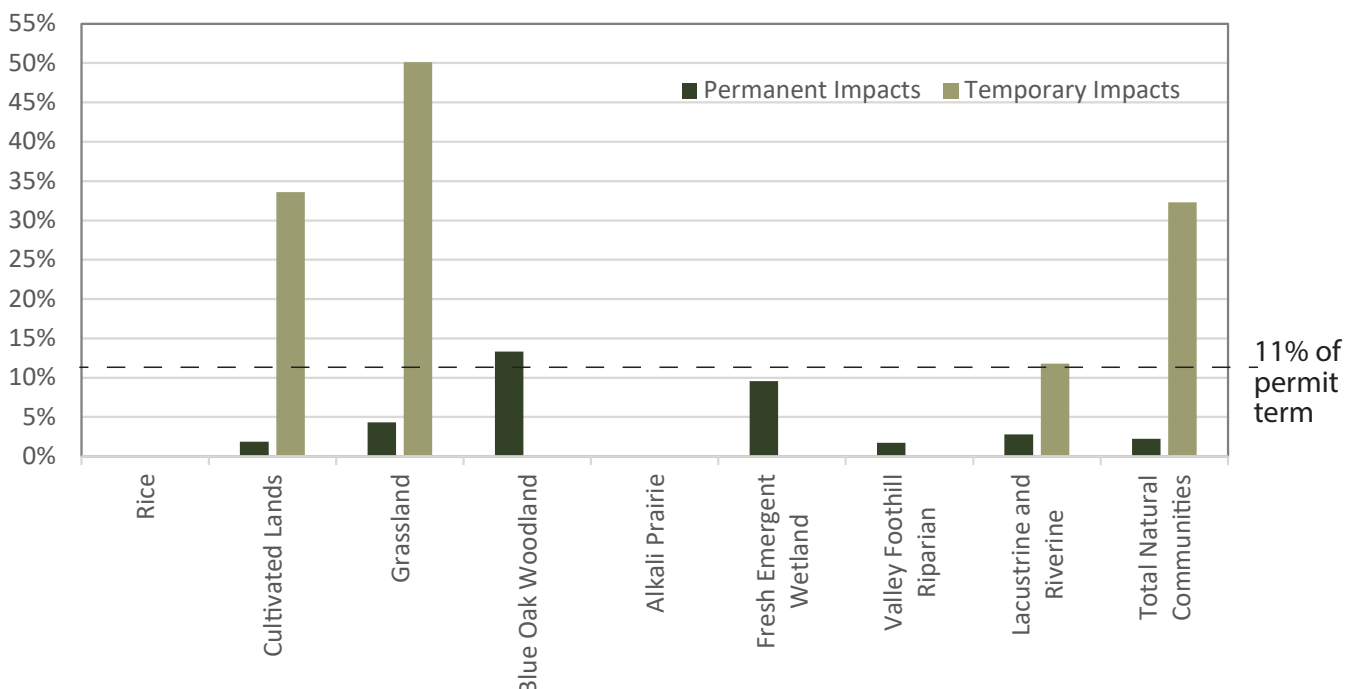


Table 2-4: Permanent and temporary impacts to modeled habitat

Covered Species	Reporting Period Impacts (acres except where noted)		Cumulative Impacts (acres except where noted)		Total Allowed Impacts (acres except where noted)		Cumulative Impacts (% toward cap)	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
Valley elderberry longhorn beetle								
Riparian habitat	0.00	--	3.29	--	523.00	--	0.6%	--
Non-riparian habitat	0.00	0.00	0.00	0.00	61.00	1.00	0%	0%
Total	0.00	0.00	3.29	0.00	584.00	1.00	0.6%	0%
California tiger salamander								
Aquatic breeding habitat	0.00	0.00	0.00	0.00	12.00	1.00	0%	0%
Upland habitat	0.00	0.00	13.26	0.00	398.00	1.00	3.3%	0%
Total	0.00	0.00	13.26	0.00	410.00	2.00	3.2%	0%
Ponds - seasonal aquatic breeding habitat	0	--	0	--	3	--	0%	--
Western pond turtle								
Aquatic habitat	1.89	2.76	11.91	4.48	369.00	31.00	3.2%	14.5%
Nesting and overwintering habitat	0.00	0.60	26.93	9.04	3,133.00	112.00	0.9%	8.1%
Total	1.89	3.37	38.84	13.52	3,502.00	143.00	1.1%	9.5%
Ponds - perennial aquatic habitat (#of ponds)	0	0	0	0	19	1	0%	0%
Ponds - perennial nesting and overwintering habitat (# of ponds)	0	--	0	--	5	--	0%	--
Total (no. of ponds)	0	0	0	0	24	1	0%	0%
Giant garter snake								
Rice habitat	0.00	--	0.00	--	87.00	--	0%	--
Aquatic habitat	1.72	0.00	4.03	0.51	109.00	1.00	3.7%	51.0%
Freshwater emergent habitat	0.00	--	5.64	--	76.00	--	7.4%	--
Active season upland movement	0.00	1.02	11.04	1.45	441.00	3.00	2.5%	14.0%
Overwintering habitat	0.00	0.00	0.57	0.00	1,235.00	5.00	0%	0%
Total	1.72	1.02	21.28	1.96	1,948.00	9.00	1.1%	11.1%
Drainage (miles)	0.00	--	0.00	--	57.00	--	0%	--
Swainson's hawk								
Nesting habitat	0.06	--	13.28	--	651.00	--	2.0%	--
Natural foraging habitat	1.11	0.60	87.57	12.14	1,407.00	22.00	6.2%	55.2%
Cultivated lands foraging habitat	2.94	0.00	198.61	39.22	9,399.00	202.00	2.1%	19.4%
Total	4.11	0.60	286.18	51.36	10,806.00	224.00	2.6%	22.9%
Nest trees	0	--	0	--	20 ^a	--	0%	--
White-tailed kite								
Nesting habitat	0.06	--	14.02	--	661.00	--	2.1%	--
Primary foraging habitat	1.11	0.60	70.90	11.74	2,609.00	29.00	2.7%	40.5%
Secondary foraging habitat	2.94	0.00	216.21	41.92	7,969.00	205.00	0.2%	20.4%
Total	4.11	0.60	287.11	53.66	10,578.00	234.00	2.7%	22.9%
Western yellow-billed cuckoo								
Nesting/foraging habitat	0.00	--	0.28	--	59.00	--	0.5%	--
Western burrowing owl								
Primary habitat	0.00	0.00	81.08	0.53	861.00	1.00	9.4%	53.0%
Other habitat	3.04	0.00	15.87	15.48	2,311.00	218.00	0.7%	7.1%
Total	3.04	0.00	96.95	16.01	3,172.00	219.00	0.3%	7.3%
Least Bell's vireo								
Nesting/foraging habitat	0.00	--	2.25	--	39.00	--	4.7%	--
Bank swallow								
Nesting habitat	0.00	--	1.90	--	37.00	--	5.1%	--
Tricolored blackbird								
Nesting habitat	2.89	--	12.18	--	86.00	--	14.2%	--
Foraging habitat	3.04	0.00	122.52	21.86	8,942.00	230.00	1.4%	9.5%
Total	5.93	0.00	134.70	21.86	9,028.00	230.00	0%	0%
Palmate-bracted bird's beak								
Habitat	0.00	--	0.00	--	4.00	--	0%	--

^a The Swainson's hawk nest tree take limit is set at 20 to account for the implementation of avoidance and minimization measures. The number of nest trees per planning unit will not exceed those provided in Yolo HCP/NCCP Table 5-5 and the total will not exceed 20 nest trees.

3. Acquisition and Restoration

- This chapter describes Yolo HCP/NCCP land acquisition and restoration activities that occurred during the reporting period.

Acquisition

The heart of the Yolo HCP/NCCP conservation strategy is the creation of a reserve system that will include at least 33,406 acres (and up to 956 acres of additional restored natural community if loss of all allowable acres occurs) for the benefit of covered species, natural communities, biological diversity, and ecosystem function. The Conservancy will select lands for the reserve system based on reserve system assembly principles, criteria, and guidelines described in Yolo HCP/NCCP Section 6.4.1 Conservation Measure 1: Establish Reserve System. Of the 32,406 acres, 24,406 acres will consist of newly protected lands and 8,000 acres will consist of pre-permit reserve lands that the Conservancy enrolls into the reserve system and manages and monitors consistent with the Yolo HCP/NCCP. At the end of FY23/24 a total of 28 sites had been enrolled in the reserve system. The natural communities land cover contributions of the sites enrolled in the reserve system are summarized in Table 3-2 and the habitat contributions are summarized in Table 3-3.

During FY23/24 the Conservancy actively pursued the enrollment of both newly protected lands and pre-permit reserve lands into the reserve system. The Science and Technical Advisory Committee (STAC) conducted site visits and prepared STAC evaluations for the Lucky Land site and the Muller Pond site during FY23/24. The Lucky Land site was approved by the Conservancy’s Board of Directors, CDFW, and USFWS as candidate Yolo HCP/NCCP reserve system sites in FY23/24. The Capay Inc Cache Creek Habitat Preserve, which was visited and evaluated by the STAC near the end of FY22/23 was also approved by the Conservancy’s Board of Directors, CDFW, and USFWS as candidate Yolo HCP/NCCP reserve system sites in FY23/24. The Muller Pond site was approved as a candidate Yolo HCP/NCCP reserve system site by the Conservancy’s Board in FY23/24 and subsequently by CDFW and USFWS. The candidate approval dates and total acreages associated with each of the sites approved as candidate reserve system sites during FY23/24 are included in Table 3-1. In addition to conducting initial STAC evaluations and obtaining candidate reserve system site approval for these sites, the Conservancy worked on conducting due diligence activities and resolving title issues associated with these and other sites previously approved as candidate sites for reserve system enrollment.

Table 3-1: Sites approved as candidate reserve system sites in FY23/24

Site Name	Approximate Conservation Area (Acres) ^a	Candidate Reserve Site Approval Dates		
		Conservancy	USFWS	CDFW
Capay Inc. Cache Creek Habitat Preserve	66	11/6/2023	9/7/2023	9/7/2023
Lucky Land	310	3/18/2024	3/18/2024	3/18/2024
Muller Pond	98	5/20/2024	7/17/2024	7/17/2024

a. Specific acreages to be enrolled in the reserve system will be identified in the associated conservation easement

Figure 3-1: Sites enrolled in the reserve system

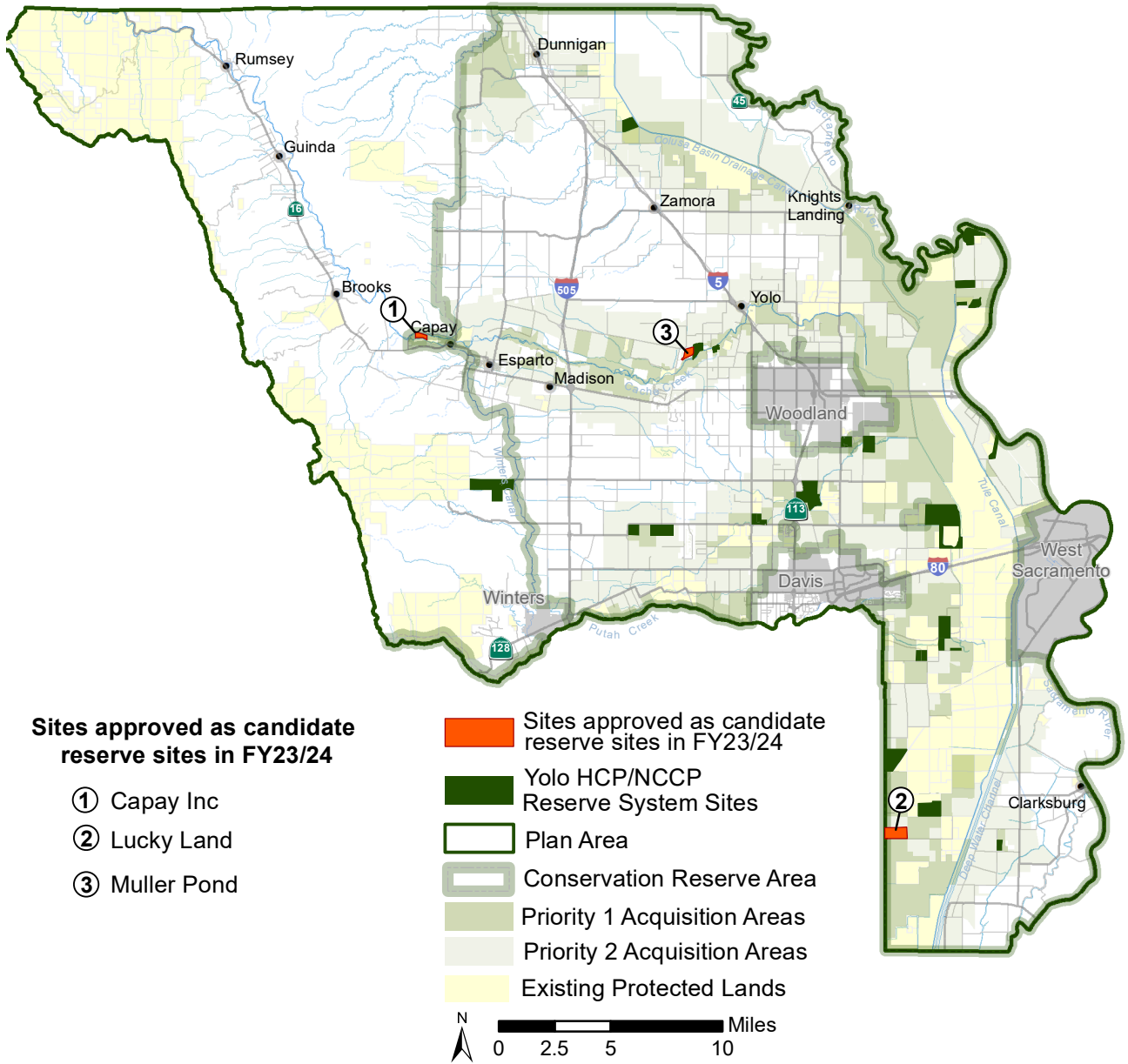




Figure 3-2: Actual vs. projected reserve system enrollment

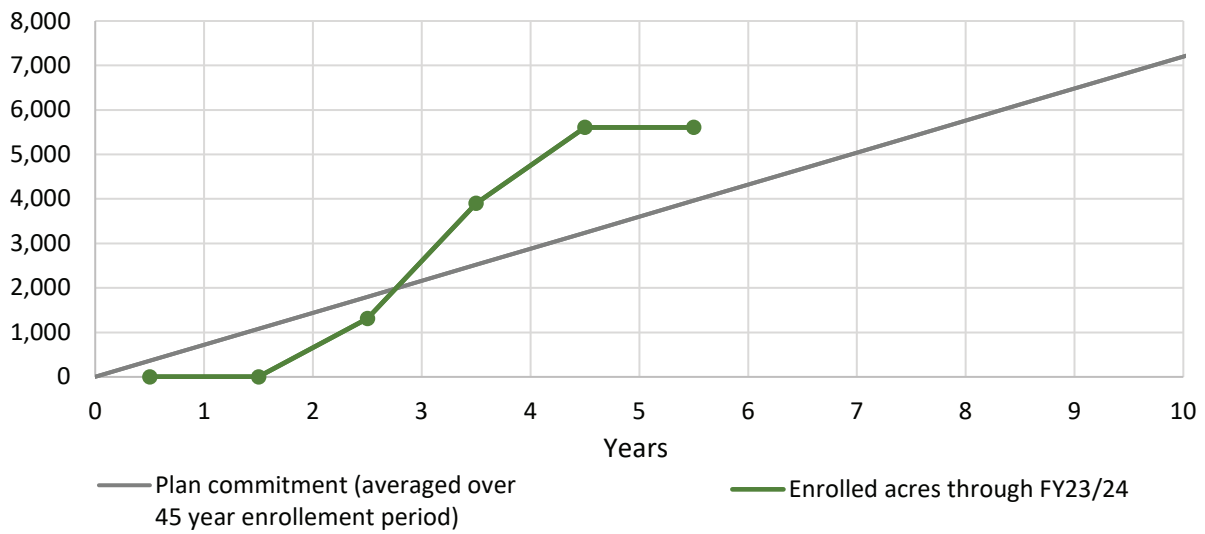


Table 3-2: Natural community land cover acres enrolled in the reserve system

Natural Communities	Total Enrollment Requirements (acres)			Cumulative Enrollment (acres)			Percent Complete (%)		
	Pre-Permit	Newly Protected	Restoration/Creation (min./max.) ^a	Pre-Permit	Newly Protected	Restoration/Creation	Pre-Permit	Newly Protected	Restoration/Creation
Rice	1,775	2,800	--	883.1	0.0	--	49.8%	0%	--
Cultivated Lands (non-rice)	3,649	14,362	--	2360.2	238.6	--	64.7%	1.7%	--
Grassland	335	4,430	--	106.0	806.3	--	31.6%	18.2%	--
Oak Woodland (Valley Oak Woodland+ Blue Oak Woodland)	--	30	--	--	43.7	--	--	145.6%	--
Alkali Prairie	--	33.7	--	--	36.7	--	--	109%	--
Vernal Pool Complex	--	--	--	--	0.9	--	--	--	--
Fresh Emergent Wetland	750	500	8.4 / 88 ^b	674.4	5.5	5.62	89.9%	1.1%	67% / 6%
Valley Foothill Riparian	--	1,600	30.1 / 608 ^c	237.8	32.3	6.38	100% ^e	2%	21% / 1%
Lacustrine and Riverine	--	600	30.6 / 260 ^d	82.5	7.8	6.37	100% ^e	1.3%	21% / 3%
Total Natural Communities^f	8,000	24,406	69.1 / 956	4,344.1	1,171.8	18.37	54.3%	4.8%	26.6%

^a The minimum requirement amount shown is the amount of mitigation required as a result of impacts by covered activities to-date plus any restoration commitments above mitigation. The maximum amount is the total maximum stated in the Yolo HCP/NCCP.

^b The fresh emergent wetland requirement is to restore an acre of fresh emergent wetland for each acre removed as a result of covered activities up to a maximum of 88 acres. The amount identified is the total acres removed as of the end of FY22/23.

^c The valley foothill riparian requirement is to restore 20 acres of valley foothill riparian and an additional acre of valley foothill riparian for each acre removed as a result of covered activities up to a maximum of 588 additional acres. The amount identified is the sum of the 20 acre commitment and the total acres removed as of the end of FY22/23.

^d The lacustrine and riverine requirement is to restore 24 acres of lacustrine specifically for California tiger salamander aquatic habitat and to restore up to 236 acres of lacustrine and riverine for each acre removed as a result of covered activities. The 24 acres may be subsumed within the 236 acres as long as the total restored California tiger salamander aquatic habitat is at least 36 acres. The amount identified is the sum of the 24 acre commitment and the total acres removed as of the end of FY22/23.

^e The dataset used to establish the land coverage acreage requirements for reserve lands was prepared several years prior to when the Yolo HCP/NCCP began implementation. Two of the pre-permit sites had significant land cover changes that resulted a reduction in cultivated lands and an increase in foothill valley riparian and fresh emergent wetland land cover types prior to Yolo HCP/NCCP, resulting in actual acreages for valley foothill riparian and lacustrine and riverine land cover within pre-permit lands that exceed what was previously anticipated.

^f The total acreages shown in this table are less than what is shown as the total acres enrolled in Table 3-1 because some of the enrolled acres include other land cover types.



Table 3-3: Modeled species habitat enrolled in the reserve system

Covered Species Habitat	Cumulative Conservation Through FY23/24 (acres except where noted)		Total Conservation Commitment (acres except where noted)		Percent Complete (% toward conservation commitment)	
	Pre-Permit	Newly Protected	Pre-Permit	Newly Protected	Pre-Permit	Newly Protected
Valley elderberry longhorn beetle						
Riparian habitat ^a	210	13	10	1600	100%	1%
Non-riparian habitat	36	20	120	20	30%	20
Total	246	22	130	1620	100%	1%
California tiger salamander						
Aquatic breeding habitat	0	0	27	36	0%	0%
Upland habitat	0	0	340	2,000	0%	0%
Total	0	0	367	2,036	0%	0%
Ponds - seasonal aquatic breeding	--	0	--	36	--	0%
Western pond turtle						
Aquatic habitat	1069	13	2098	2400	51.0%	0.5%
Nesting and overwintering habitat	679	699	978	3475	69.4%	20.1%
Total	1749	712	3076	5875	56.8%	12.1%
Giant garter snake						
Rice habitat	883	0	1775	2800	49.8%	0%
Aquatic habitat	66	8	140	420	47.1%	1.9%
Freshwater emergent habitat	678	2	750	500	90.4%	0.4%
Active season upland movement	28	25	130	1160	21.8%	2.2%
Overwintering habitat	10	78	115	2315	9.0%	3%
Total	1666	114	2910	7195	57.2%	1.6%
Swainson's hawk						
Nesting habitat	108	16	215	1,600	50.4%	1.0%
Natural foraging habitat	177	843	980	4,430	18.1%	19.0%
Cultivated lands foraging habitat	2,323	290	3,600	14,362	64.5%	2.0%
Total	2,609	1,149	4,795	20,392	54.4%	5.6%
White-tailed kite						
Nesting habitat	108	92	215	1,600	50.4%	6%
Foraging habitat	2,144	999	3,330	18,792	64.4%	5%
Total	2,252	1,090	3,545	18,792	63.5%	6%
Western yellow-billed cuckoo						
Nesting/foraging habitat ^a	164	0	135	500	121%	0%
Western burrowing owl						
Primary habitat	85	100	330	3,000	25.8%	3.3%
Other habitat	843	186	770	2,500	109.5%	7.4%
Total	928	287	1,100	5,500	84.4%	5.2%
Least Bell's vireo						
Nesting/foraging habitat ^a	186.60	0	110	600	169.6%	0%
Bank swallow						
Nesting habitat	1.8	0	--	50	100%	0%
Tricolored blackbird						
Nesting habitat ^a	265	0	150	200	100%	0%
Foraging habitat	2,771	1,016	4,000	16,610	69.3%	6.1%
Total	3,036	1,016	4,150	16,810	73.1%	6.0%
Palmate-bracted bird's beak						
Habitat	0	37	141	33	0%	111.2%

^a The dataset used to establish the land coverage acreage requirements for reserve lands was prepared several years prior to when the Yolo HCP/NCCP began implementation. Two of the pre-permit sites had significant land cover changes that resulted a reduction in cultivated lands and an increase in foothill valley riparian and fresh emergent wetland land cover types, resulting in modeled habitat acreages within pre-permit lands that exceed what was previously anticipated for some habitat types.

Restoration

Restoration is an important component of the overall Yolo HCP/NCCP conservation strategy. Restoration is defined as the manipulation of the physical, chemical, or biological characteristics of a site, with the goal of returning natural or historic functions to a site that historically supported such functions but no longer does because of the loss of one or more required ecological factors or as a result of past disturbance.

Under the Yolo HCP/NCCP at least 20 acres of valley foothill riparian and 24 acres of lacustrine and riverine natural communities will be restored independent of impacts to these natural communities. Additional acres of fresh emergent wetland, valley foothill riparian, and lacustrine and riverine natural communities will be restored at a ratio of one acre restored for each acre of loss that is covered by the Yolo HCP/NCCP permits. The Yolo HCP/NCCP allows for a maximum loss of 88 acres of fresh emergent wetland, 588 acres of valley foothill riparian, and 212 acres of lacustrine and riverine natural communities. The Conservancy will complete construction of all habitat restoration projects by Year 40 of the permit term.

During FY23/24, there were three Yolo HCP/NCCP sites undergoing restoration and/or monitoring of recent restoration activities. These sites include monitoring and maintenance of valley foothill riparian plantings and elderberry transplants within previously restored portions of the Woodland Reiff VELB site, active valley foothill riparian restoration and elderberry transplants within portions the Correll site, and active habitat creation and enhancement at the Woodland Regional Park Preserve wetlands. Summaries of each of these efforts are provided below. Each of these efforts was either actively undergoing restoration and/or monitoring of recent restoration activities. The restoration and enhancement acreages attributed to each site are not considered final until verified that success criteria have been met after 5 years of post-restoration monitoring.



Table 3-4: Restoration activities conducted through FY23/24

Restoration Project Name	Year Initiated	Year Completed	End of 5 year establishment period	Restoration (acres) ^a		
				Fresh Emergent Wetland	Valley Foothill Riparian	Lacustrine and Riverine
Woodland Reiff VELB1	2019	2020	2024	--	3.14	--
Correll VELB - Pioneer Village	2021	2022	2027	--	0.45	--
Correll VELB - Rivers 202	2021	2022	2027	--	0.08	--
Correll VELB - UC Davis Orchard Park	2022	2023	2027	--	0.67	--
Correll VELB - Rivers 2	2023	2023	2028	--	0.28	--
Correll VELB - County Road 41	2023	2023	2028	--	0.32	--
Correll VELB - CCC	2023	2023	2028	--	0.38	--
Correll General Riparian Restoration	2023	2023	2028	--	0.66	--
Woodland Regional Park Preserve ^{c,d}	2023	ongoing	pending	5.62	0.38	6.37
TOTAL:				5.62	6.36	6.37

a. Acreages listed are acres planted to-date but will not officially count towards the HCP/NCCP restoration targets until success criteria are met at the end of the 5-year establishment period for each individual restoration project.

b. Acres identified for Woodland Regional Park Preserve restoration are the acres created to-date. Additional fresh emergent wetland and valley foothill riparian habitat restoration activities for this site are still in progress.

c. Initial grading for the wetlands restoration at Woodland Regional Park Preserve began in 2019 but the site was not enrolled in the HCP/NCCP until June 2023. The date identified as the initial date is in reference to when the site became part of the HCP/NCCP reserve system.

Woodland Reiff VELB Site

In 2020, the Conservancy issued permits to cover a project that was required to implement Avoidance and Minimization Measure 12, Minimize Take and Adverse Effects on Habitat of Valley Elderberry Longhorn Beetle (VELB). Compliance required the transplanting of 37 elderberry shrubs, planting, maintenance, and monitoring of 290 blue elderberry seedlings, and 465 native associate species seedlings (755 total plantings) within a 3.14-acre portion of the Woodland-Reiff VELB Site. A minimum of 60% of the required plantings must be surviving at the end of the 5-year monitoring term. A total of 878 elderberry seedlings and native associates were planted to help ensure that survival criteria are met and to reduce the need for future re-planting because of plant mortality. Specific maintenance activities have included providing weed control, minimizing herbivory, mowing, and trash removal. Due to initial overplanting efforts the survival rates documented in 2024, the 5th and final year of monitoring, exceeded all minimum success criteria with elderberry plantings at 100.3% and native associate plantings at 77.2%

Table 3-5: Woodland Reiff restoration planting monitoring results for FY23/24 (Year 5)

Planting	Min. # Required to be Planted	Total # Planted	Total # Surviving	% Survival ^a
Blue elderberry	290	327	291	100%
Native Associate Plantings	465	551	359	77%
Overall Total	755	878	650	86%

^a Calculated by dividing the "Total # Surviving" by the "Min. # Required to be Planted".

Correll

After enrolling the 38.9-acre Correll site into the reserve system in FY21/22, a restoration plan was developed for the site to provide a blueprint for designating areas of the site suitable for VELB habitat mitigation and general riparian restoration. By the end of FY23/24, various portions of the Correll site had been planted with native riparian seedlings in an effort to provide VELB mitigation for six different projects covered under the Yolo HCP/NCCP (Pioneer Village, Rivers 202, Rivers 2, UC Davis Orchard Park, Cache Creek Nature Preserve Modular Building, and County Road 41 'Rumsey' Bridge Replacement) as well as to provide general riparian restoration within the Yolo HCP/NCCP reserve system. Similar to the plantings at Woodland Reiff, these plantings are monitored and managed for a minimum of five years with re-plantings conducted if fewer than 60% of the plants required for mitigation survive. In February of 2022, two mature elderberry transplants, 64 elderberry seedlings and 64 native associated tree, shrub, and vine seedlings were planted on the Correll site to provide VELB mitigation for two projects covered by the Yolo HCP/NCCP (Pioneer Village and Rivers 202). In February of 2023, a total of 88 blue elderberry seedlings and 154 native associated tree, shrub, and vine seedlings (142 plants were required) were planted to provide VELB mitigation for two additional projects covered by the Yolo HCP/NCCP (Rivers 2 and Orchard Park). Starting in November 2023, two elderberry transplants, 105 elderberry seedlings, and 71 associated native plant seedlings were planted (55 plants were required) to provide VELB mitigation for two additional projects covered by the Yolo HCP/NCCP (Cache Creek Nature Preserve Modular Building, and County Road 41 'Rumsey' Bridge Replacement) and an additional 160 native riparian seedlings and cuttings were planted in an area of the site designated for general riparian restoration.



Mature elderberry shrubs being transplanted to the Correll site by Triangle Properties

(Source: Yolo RCD, December 2023)

A series of significant winter storms in early 2023 flooded a large portion of the Correll site when a portion of the levee between the Correll basin and the active Cache Creek channel was overtopped by the creek, leaving a large portion of the areas previously planted as VELB mitigation submerged for several weeks. After the water on the site subsided the Yolo RCD documented plant mortality, coordinated with the Conservancy to update the site restoration plan to reconfigure the designated restoration and VELB mitigation areas to keep future elderberry plantings above the primary flood inundation zone, and developed a strategy to replace plants that did not survive the 2023 floods. In fall of 2023, the plantings for UC Davis Orchard Park and Rivers 2 were re-planted within the same planting areas but with species stratified to ensure that only flood-tolerant species were located within the identified flood zone. The original Pioneer Village and Rivers 202 original VELB mitigation areas were almost entirely within the area flooded in the winter of 2023 so this area was re-classified as a general riparian restoration area for flood tolerant species and the VELB mitigation areas for these projects were moved to the adjacent Rodgers site and re-planting is scheduled to occur there during the FY24/25 winter planting season. To account for the death of the two mature elderberry transplants in the Rivers 202 project, an additional 10 elderberry seedlings will be included in the re-planting of this project. Table 3-6 summarizes the plantings that have occurred on the Correll site through FY23/24.



Inundated plantings in the basin of the Correll site
(Source: Yolo RCD)

Table 3-6: Correll restoration planting monitoring results for FY23/24

Planting	Min. # Required to be Planted ^a	Total # Planted	Total # Surviving	% Survival ^a
UC Davis Orchard Park and Rivers 2 (Year 2)				
Blue elderberry	88	88	53	60%
Native Associate Plantings	142	154	144	101%
Overall Total	230	242	197	86%
Pioneer Village and Rivers 202^b				
Blue elderberry	64	64	--	--
Native Associate Plantings	64	64	--	--
Overall Total	128	128	--	--
Cache Creek Nature Preserve Modular Building and County Road 41 Bridge Replacement^c				
Blue elderberry	105	108	--	--
Native Associate Plantings	65	71	--	--
Overall Total	170	179	--	--

a. Calculated by dividing the "Total # Surviving" by the "Min. # Required to be Planted."

b. These plantings were inundated by flood waters and will be re-planted in the FY24/25 winter planting season.

c. These plantings were planted in winter of FY23/24. Year one survival monitoring will be reported in FY24/25.

Woodland Regional Park Preserve Wetland

Woodland Regional Park Preserve is an approximately 153-acre site that contains alkali prairie, grassland, fresh emergent wetland, riparian, lacustrine, and vernal pool natural communities. The site was enrolled in the reserve system in FY 22/23 to protect and enhance habitat for palmate-bracted bird’s beak as well as to provide habitat for Swainson’s hawk, burrowing owl, northwestern pond turtle, tricolored blackbird and a variety of other species. Restoration/creation activities on this site have primarily focussed on the created wetland and riparian area located in the southeast portion of the site while efforts in the grassland and alkali prairie portions of the site have been focussed on habitat enhancement as summarized in Chapter 4 of this annual report.

The City of Woodland, Tuleyome, and the California Waterfowl Association, in coordination with the Conservancy and a variety of project partners, developed a restoration plan for the former borrow pit located at Woodland Regional Park Preserve that was approved by USFWS and CDFW during FY19/20 (ICF, 2020). Initial restoration efforts began during FY19/20. These efforts included excavating deeper open water areas to provide lacustrine habitat; leveling and grading seasonal wetlands to provide fresh emergent wetland habitat; enhancing and restoring riparian habitat; and planting a variety of native riparian and wetland plants. The restoration design for this site relies on a combination of active planting/seeding native plant species and allowing for natural recruitment to occur along the edges of the permanent wetland and within the seasonal wetland area. Plantings within the areas designated for valley foothill riparian restoration have occurred incrementally and are ongoing in combination with invasive species removal. A well equipped with a variable speed pump was installed on the site in FY21/22 to provide a dedicated water supply in order to ensure water on the site year-round for aquatic and wetland habitat. The well pump was operated such that water was maintained in the constructed wetland for the first time throughout the summer in FY22/23, enabling rapid recruitment of aquatic and riparian vegetation within and along the edges of the constructed wetland in both FY22/23 and FY23/24. During FY23/24, the Yolo RCD surveyed and mapped the native trees and shrubs that were previously planted within the riparian portion of the site to assess species survival rates and to identify suitable species and locations for future planting efforts.



Woodland Regional Park Preserve Constructed Wetland

Photo on left taken in 2019 after initial site grading, photo on right taken in 2024 (Source: Alford Environmental)

4. Management and Monitoring

- This chapter summarizes the management, enhancement, monitoring, and research activities the Conservancy and partners conducted within the Yolo HCP/NCCP Plan Area and reserve system lands during the reporting period.

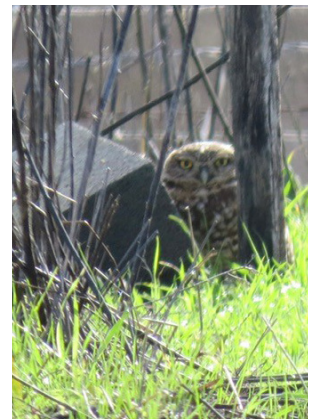
Reserve Management and Enhancement

Management Plans

During FY23/24 the Conservancy completed the Rodgers Site-Specific Management Plan consistent with the Lower Cache Creek Reserve Unit Management Plan (ICF, 2023). Due to the location of this candidate reserve system site within the Cache Creek Area Plan boundaries, the site-specific management plan was also developed to be consistent with the Parkway Plan (Yolo County, 2020) and the Cache Creek Resources Management Plan for Lower Cache Creek (Yolo County, 2019). The site-specific management plan for the 30-acre Rodgers site was reviewed and approved by County staff (landowner), Conservancy, USFWS, and CDFW representatives during FY23/24. The Rodgers site has been conditionally approved by USFWS and CDFW for enrollment in the reserve system, pending the removal of a title encumbrance associated with an historic access easement. The Conservancy is working with the landowner and adjacent landowners who are parties to the access easement to have it extinguished so that the site can be enrolled in the HCP/NCCP reserve system.

Burrowing Owl Habitat Enhancement

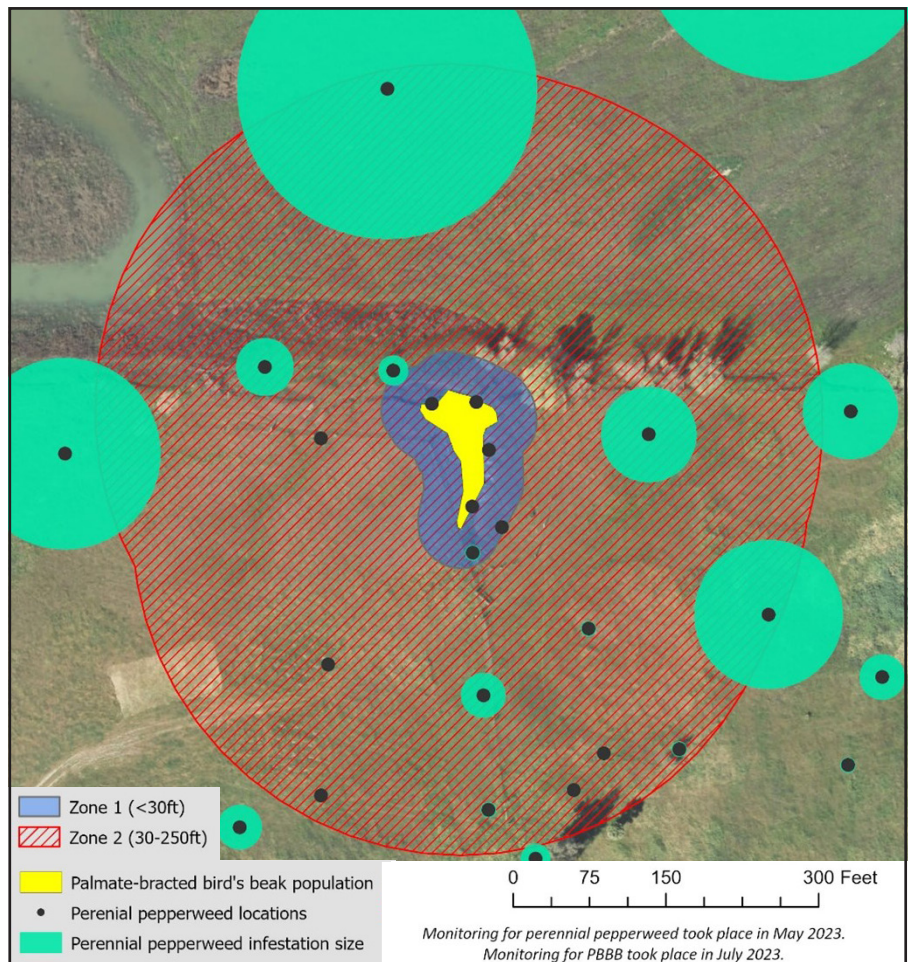
Burrowing owls have been observed foraging on lands adjacent to Woodland Regional Park Preserve; however, there are few natural burrows in the immediate area available for nesting and limited shelter available for owls to avoid predators or inclement weather. In January and February of 2024 the Conservancy partnered with the Burrowing Owl Preservation Society and Boy Scout Troop #139 to install two shelters and eight artificial burrowing owl nest boxes within the Woodland Regional Park Preserve. No nesting activity was observed during the remainder of FY23/24; however, owl pellets were observed at the entrances of the two shelters within three weeks of their initial installation and a single burrowing owl was observed on the Woodland Regional Park Preserve within the vicinity of the shelters on multiple occasions in February and March.



Palmate-Bracted Bird's Beak Habitat Enhancement

The area within and surrounding the population of palmate-bracted bird's beak (PBBB; *Chloropyron palmatum*) at Woodland Regional Park Preserve is dominated by a variety of non-native annual grasses and forbs such as perennial pepperweed (*Lepidium latifolium*). During FY23/24 the Conservancy and Yolo RCD developed a proposed approach for managing non-native species located within the 250-foot buffer area surrounding the existing PBBB population on the Woodland Regional Park Preserve site in an effort to control nonnative plants and reduce adverse effects on habitat conditions and enhance the functions of alkali prairie within the Reserve System consistent with Yolo HCP/NCCP Objective NC-AP1.2. The approach includes utilizing a combination of grazing and/or mowing and targeted herbicide applications within the alkali prairie areas of Woodland Regional Park Preserve that are greater than 30-feet from the PBBB population. For portions of the site that are between 30 and 250 feet from the PBBB population (Zone 2), herbicide treatment would take place between April-July, after pepperweed has reached the bud stage of maturity and throughout the flowering period. Pepperweed plants will be individually spot-sprayed with chlorsulfuron (Telar) or glyphosate (Roundup Custom) using a backpack sprayer and very low-pressure spray wand. Management within the 30-foot buffer area (Zone 1) is limited to hand-clipping of perennial pepperweed and other invasive broadleaf weeds at ground level to remove all live aboveground material and string-trimming and/or grazing annual grasses before and during their bloom time, before seeds are mature, to reduce biomass and prevent grasses from setting seed. This management approach was approved by USFWS on April 4, 2024 and by CDFW on April 9, 2024. At the end of April 2024, Yolo RCD began backpack spray treatments in the area between 30 to 250 feet from the PBBB population (Zone 2) and Conservancy staff, Yolo RCD staff, and volunteers conducted manual defoliation of perennial pepperweed plants located both directly within the 0.056-acre portion of the Woodland Regional Park Preserve that is occupied by PBBB and the surrounding 30-foot buffer area (Zone 1).

Figure 4-1: Palmate-Bracted Bird's Beak Management Zones



Reserve System Monitoring

Covered Species Monitoring: Palmate-bracted bird's beak

The Yolo HCP/NCCP’s occupancy commitment for PBBB is to increase the 10-year average size of the population of PBBB within the Woodland Regional Park Preserve by at least 10% by managing and enhancing habitat. In order to track the population size, the Conservancy has had the PBBB population at Woodland Regional Park Preserve surveyed annually since the Yolo HCP/NCCP began implementation in 2019. Additionally, some population records are available from surveys conducted by others in prior years. Table 4-1 summarizes the number of individual plants observed during each annual PBBB survey conducted at Woodland Regional Park Preserve. Figure 4-1 shows the spatial extent of the population as mapped in FY22/23. The spatial extent of the population did not change in FY23/24.

Table 4-1: Palmate-bracted bird's beak population survey results

Year	PBBB plants	Surveyors
1996	482	Showers
--	--	--
2009	25	Dean
2010	--	--
2011	0	Barnett
2012	--	--
2013	--	--
2014	--	--
2015	--	--
2016	--	--
2017	87	CNLM ^a
2018	42	CNLM ^a
2019	85	CNLM ^a
2020	282	CNLM ^a
2021	47	Barry and Hogan
2022	175	Barry and Hogan
2023	252	Barry, Hogan, Alford, & Williams
2024	292	Barry, Hogan, Alford, & Meyer

a. Center for Natural Lands Management



Covered Species Monitoring: Swainson’s hawk occupied nest sites

The Yolo HCP/NCCP’s occupancy commitment for Swainson’s hawk is to protect at least 20 Swainson’s hawk nest trees, with a nest tree being defined as a tree that has been occupied by an active nesting pair within at least one of the previous five years. The schedule for nest tree protection is based on the HCP/NCCP’s Stay Ahead provisions. To-date, no Swainson’s hawk nest sites have been impacted by Yolo HCP/NCCP covered activities. Table 4-2 identifies the reserve system sites that have had occupied nest trees on them within the past five years. It is worth noting that easement compliance surveys are not always conducted during the breeding season and the Plan-wide nest survey is conducted once every five years so there may have been additional reserve system sites with occupied nest trees or sites with occupied nests over multiple years that were not detected. The next Plan-wide Swainson’s hawk nest survey is scheduled to occur in FY24/25.

Table 4-2: Occupied Swainson’s hawk nests within the reserve system

Reserve Site	Occupied Nest Sites	Year of Observation
Conaway Ranch TCBB CE	2	2020 ^a
Peabody Ranch West	1	2020 ^a
CCR1	1	2020 ^a
Koontz	1	2020 ^a
Merritt Ranch	3	2020 ^a
Correll	1	2024 ^b
Woodland Regional Park Preserve	1	2024 ^b
Overall Total	10	

a. Occupied nest identified during Plan-wide Nest Survey (Estep, 2020)

b. Occupied nest identified during reserve system management and restoration activities (Yolo RCD, 2024)

Covered Species Monitoring: Bank swallow

The Cache Creek Technical Advisory Committee Biologist, Drew Rayburn, observed at least 240 holes and several bank swallows on the south bank of Cache Creek within the southeast portion of the Woodland Reiff site on June 12, 2024 during the 2024 Cache Creek Walk. This is the first observation of an active bank swallow nesting colony on a Yolo HCP/NCCP reserve system site.

Covered Species: Valley elderberry longhorn beetle

The Yolo HCP/NCCP prioritizes the protection of occupied VELB habitat. Baseline surveys conducted during FY21/22 within the Woodland Reiff, Correll, and Rodgers sites identified elderberry shrubs with exit holes present on each of the three sites. As part of the FY23/24 restoration monitoring survey for the Woodland Reiff VELB mitigation planting, Triangle Properties staff conducted a comprehensive survey of elderberry stems ≥1 inch in June and July 2024 to determine recent VELB use of elderberry plants within, and immediately adjacent to, the mitigation planting area on that site. No adult VELB were observed in 2024; however, one transplanted elderberry shrub and three previously existing shrubs located within or along the planting area were observed to have recent exit holes.



Invasive species monitoring

The Yolo RCD continued to map and monitor target invasive species at Correll and Woodland Regional Park Preserve during FY23/24 including perennial pepperweed (*Lepidium latifolium*), barbed goatgrass (*Aegilops triuncialis*), stinkwort (*Dittrichia graveolens*), white top (*Lepidium draba*), and Russian knapweed (*Rhaponticum repens*, a.k.a *Acroptilon repens*). Target invasive species were managed in tandem with monitoring efforts. Target invasive species within VELB mitigation and riparian planting areas were managed using a combination of hand-pulling within cages, string-trimming or weed-whacking in areas of high topography, mowing between rows, and spot spraying to target invasive broadleaf weeds. At the Correll site the Yolo RCD collected and disposed of barbed goatgrass seed heads from small populations discovered in 2023 along the northern border of the Correll site to minimize the spread of this highly invasive species and also mapped and cut stinkwort populations found at the Correll site. Perennial pepperweed populations located around the PBBB population, the constructed wetland, and the immediate surrounding area within Woodland Regional Park Preserve were treated with a combination of grazing, weed-whacking, and backpack spraying in the areas outside of the PBBB 30-foot buffer zone while perennial pepperweed plants located within the 30-foot buffer zone were hand-stripped several times during the spring and summer to prevent the plants from producing seed and to reduce plant vigor and the shading of other plants. Volunteers at Woodland Regional Park Preserve also aided in the removal of stinkwort, yellow starthistle, and other invasive species found within the the Woodland Regional Park Preserve.



Invasives removed from Woodland Regional Park Preserve by volunteers

Effectiveness monitoring

The VELB mitigation areas previously planted at Woodland Reiff and the Correll site were monitored during FY23/24 to determine overall plant health and survival rates as described in the Restoration section of Chapter 3.

Easement Compliance Monitoring

The Yolo RCD and Yolo Land Trust conducted easement compliance monitoring on all of the sites that are enrolled in the Yolo HCP/NCCP as newly protected lands and pre-permit lands that have easements that are held by the Conservancy. Other parties, including the Cache Creek Conservancy, California Waterfowl Association, and the Wildlife Heritage Foundation also each hold easements on sites that are enrolled as pre-permit sites in the Yolo HCP/NCCP reserve system. All easements monitored by the Yolo RCD, Yolo Land Trust, Cache Creek Conservancy, and California Waterfowl were in compliance with the terms of their respective easements during FY23/24. The Conservancy was notified at the end of FY23/24 by the Wildlife Heritage Foundation that they had sent the landowner of the Sacramento River Ranch Swainson’s hawk easement site, a pre-permit site with a conservation easement held by the Wildlife Heritage Foundation, a notice of violation on May 6, 2024. The Wildlife Heritage Foundation informed the Conservancy that they have requested a meeting with the landowner to discuss the violation and determine a remedy to the violation.

5. Stay Ahead Compliance and Changed Circumstances

- This chapter includes key components of the Yolo HCP/NCCP’s compliance monitoring requirements for the stay-ahead provision and for changed and unforeseen circumstances.

Stay-Ahead Provision Compliance

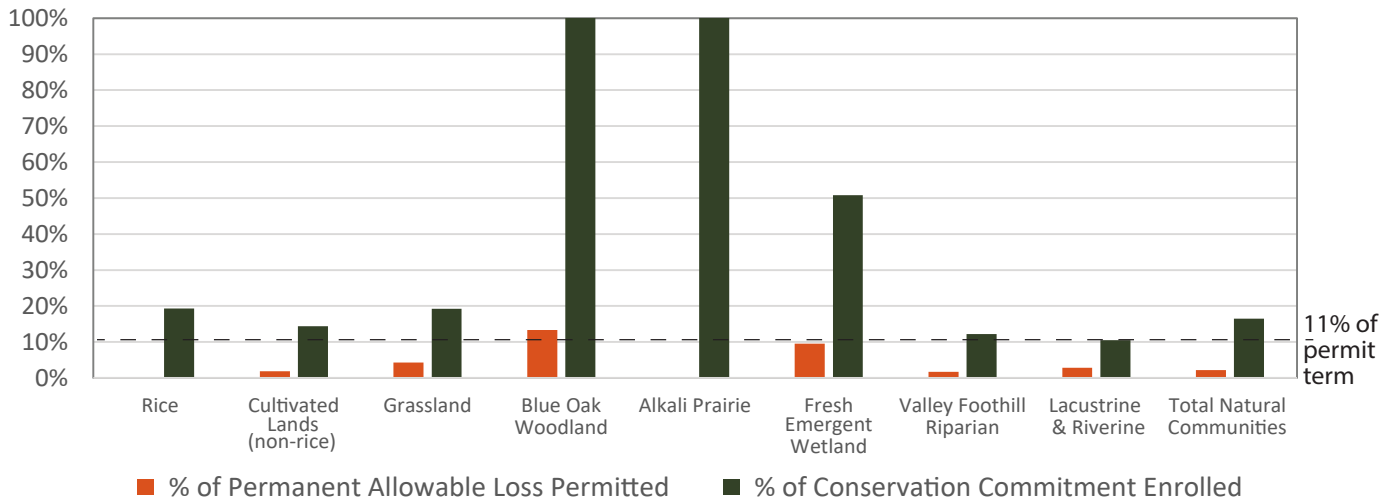
The conservation strategy of an NCCP must be implemented at or faster than the rate at which the loss of natural communities or habitat for covered species occurs so that conservation always stays ahead of effects and rough proportionality is maintained between adverse effects on natural communities or covered species and conservation measures (California Fish and Game Code Section 2820(b)(3)(B)). The Yolo HCP/NCCP stay-ahead provision requires the Conservancy to ensure the amount of each natural community conserved, restored, or created by the Conservancy as a proportion of the total requirement for each natural community is roughly proportional to the impact on that natural community as a proportion of the total impact expected by all covered activities. Per Section 7.5.3.1 of the Yolo HCP/NCCP, the stay-ahead provision of the Yolo HCP/NCCP is being met as long as conservation measure implementation (i.e., preservation, restoration, or creation) does not fall behind the pace of covered activity impacts by more than 10 percent (conservation overall and by each land cover type). In situations where the stay-ahead provision is not met, the Conservancy will notify USFWS and CDFW staff within 30 days of completion of the annual report and will meet to develop and implement a mutually agreed upon plan of action to address any deficits in land conservation as described in Yolo HCP/NCCP Section 7.5.3.3.

As shown in Table 5-1, the percentage of the total amount of natural communities acreage enrolled in the Yolo HCP/NCCP reserve system by the end of FY23/24 was 14.3 percent greater than the percentage of the total allowable permanent impacts that had been incurred by the end of FY23/24, meaning that the overall permanent conservation efforts of the Yolo HCP/NCCP implemented by the end of FY23/24 were proportionally greater than the permanent impacts covered by the Yolo HCP/NCCP. All eight natural community land cover classifications that are used to track impacts that are covered under the Yolo HCP/NCCP and conserved lands that are enrolled in the Yolo HCP/NCCP reserve system had a greater percentage of cumulative reserve system enrollment (% towards completing the overall commitment) than the percentage of cumulative allowable impact permitted (% towards cap) at the end of FY23/24. At the end of FY23/24, the stay-ahead provision was met both cumulatively and for each individual land cover type.

Table 5-1: Natural communities impacts and enrollment through FY23/24

Natural Communities	Cumulative Permanent Impacts (% of cap)	Cumulative Reserve Enrollment (% complete)	Difference (%)
Rice	0%	19.3%	19.3%
Cultivated Lands (non-rice)	1.9%	14.4%	12.5%
Grassland	4.3%	19.2%	14.9%
Blue Oak Woodland	13.3%	145.6%	132.3%
Alkali Prairie	0.0%	109.0%	109.0%
Fresh Emergent Wetland	9.5%	50.8%	41.3%
Valley Foothill Riparian	1.7%	12.2%	10.5%
Lacustrine and Riverine	2.8%	10.5%	7.7%
Total Natural Communities	2.2%	16.5%	14.3%

Figure 5-1: Comparison of the % of total acres of allowable permanent impacts incurred and the % of total committed conservation acres enrolled by land cover type



Unforeseen and Changed Circumstances Compliance

Unforeseen circumstances are events the Conservancy could not reasonably anticipate during development of the Yolo HCP/NCCP. If unforeseen circumstances arise during the life of the Yolo HCP/NCCP, wildlife agencies will not require the commitment of additional land or financial compensation or additional restrictions on the use of land, water, or other natural resources, other than those in the HCP/NCCP, unless the permittees authorize consent. Within these constraints, the wildlife agencies may require additional measures, but only if (1) they prove an unforeseen circumstance exists, (2) such measures are limited to modifications of the Yolo HCP/NCCP's operating conservation program for the affected species, (3) the original terms of the Yolo HCP/NCCP are maintained to the maximum extent practicable, and (4) the overall cost of implementing the Yolo HCP/NCCP is not increased by the modification. This section provides a description of actions implemented to respond to unforeseen circumstances.

Changed circumstances are changes in circumstances that affect a species or geographic area covered by an HCP that plan developers and wildlife agencies and can reasonably anticipate and for which they can plan. The Yolo HCP/NCCP identifies eight categories of changed circumstances and the triggers for when a changed circumstance occurs. This section provides a description of actions implemented to respond to changed circumstances.

Unforeseen Circumstances

An unforeseen circumstance **did not occur** in the reporting period.

Changed Circumstances

The eight categories of changed circumstances identified in the Yolo HCP/NCCP and a summary of their status during the reporting period are provided below.

1. Non-covered species becoming listed.

In the event that USFWS or CDFW lists a species whose range includes any portion of the Plan Area and that species is not already covered by the Yolo HCP/NCCP, the provisions of this changed circumstance will be automatically triggered.

In the event that USFWS or CDFW lists a species whose range includes any portion of the Plan Area and that species is not already covered by the Yolo HCP/NCCP, the provisions of this changed circumstance will be automatically triggered.

On October 3, 2023 the USFWS proposed to list the northwestern pond turtle (*Actinemys marmorata*), as threatened species under the Endangered Species Act of 1973, as amended (Act) due to concerns about its declining population. A portion of this species range is located within the Yolo HCP/NCCP Plan

Area. This species is already included as a covered species under the Yolo HCP/NCCP and conservation measures specific to this species are already included in the Conservation Strategy. No other species known to occur within the Plan Area were listed or identified for listing during the reporting period.

A changed circumstance due to new non-covered species listing **did not occur** in the reporting period.

2. Climate change.

Under the Yolo HCP/NCCP, an increase in temperature of up to 2.5°C (4.5°F), measured as a 10-year running average for three baseline periods (i.e., average annual temperature, average summer temperature [June, July, and August], and average winter temperature [December, January, and February]) is considered a changed circumstance. Table 5-2 tracks the 10-year running average for three baseline periods.

A changed circumstance due to climate change **did not occur** in the reporting period.

Table 5-2: Average temperatures for three baseline periods (i.e., average annual temperature, average summer temperature [June, July, and August], and average winter temperature [December, January, and February])

Year	Average Annual Temperature		Average Summer Temperature ^a		Average Winter Temperature ^b	
	C°	F°	C°	F°	C°	F°
2019	16.2	61.2	24.1	75.4	8.32	47
2020	16.9	62.4	24.4	75.9	9.79	49.6
2021	17.9	61.5	24.4	75.6	8.1	48.8
2022	17.1	62.7	25.2	77.3	8.4	47.2
2023	16.8	62.2	24.4	76.0	8.9	48.1
2024	17.1	64.3	26.0	78.7	11.0	51.8
10-yr. Running Averages	16.7	62.0	24.3	75.8	9.3	48.7
Baseline (average 2009-2018)	16.1	61.0	23.2	73.8	8.9	48.0
Change from 2019 Baseline	0.6	1.0	1.1	2.0	0.4	0.7

^a Summer months are June, July, and August.

^b Winter months are December, January, and February. Winter average is calculated using the previous year's

Source: Sacramento International Airport Weather Station as reported by Weather Underground:

<https://www.wunderground.com/history/monthly/us/ca/sacramento/KSMF/>. Note that the data presented in the first annual report used a weather station in Woodland, CA that has been discontinued so all data reported in this table is from weather station KSMF.

3. Wildfire.

The Yolo HCP/NCCP anticipates up to four catastrophic fires (each more than 10,000 acres) within the study area over the course of the permit term. This level of fire occurrence would be considered a changed circumstance for the purposes of the Yolo HCP/NCCP. In the event of a wildfire, the Conservancy will assess the proportion of the protected habitat area that has burned and likely effects on habitat

use by covered species. The Conservancy will make an initial determination of whether or not the fire constitutes a changed circumstance and notify the wildlife agencies of the fire event.

A changed circumstance due to wildfire **did not occur** in the reporting period.

4. Nonnative invasive species or disease.

Under the Yolo HCP/NCCP, the following are considered changed circumstances:

- Infestations of new diseases or new nonnative invasive species that affect up to 25 percent of the extent (i.e., acres) of a predominant natural community (i.e., valley foothill riparian) or occupied covered species habitat within the reserve system in any given year; and
- Spread of nonnative species or diseases on up to 25 percent within the reserve system in any given year.

A changed circumstance due to nonnative invasive species or disease **did not occur** in the reporting period.

5. Flooding.

Flood damage in protected natural communities and habitats caused by storms that are at or below a 100-year flood event on a given stream is a changed circumstance.

A changed circumstance due to flooding **did not occur** in the reporting period.

6. Drought.

The Yolo HCP/NCCP will fund remedial actions for up to five droughts that occur during the permit term. Of the five droughts, only one is anticipated to be more than six years in duration.

December 2023 was the wettest December on record over the past 130 years and conditions in general were wetter than normal during FY23/24 (NOAA).

A changed circumstance due to drought **did not occur** in the reporting period.

7. Earthquakes.

The Yolo HCP/NCCP will fund remedial actions for damage to reserve system infrastructure, natural communities, and covered species from any earthquake of magnitude 7.1 or lower.

A changed circumstance due to earthquake **did not occur** in the reporting period.

8. Loss of Swainson’s hawk habitat and populations declining below the threshold.

Under the Yolo HCP/NCCP, the Conservancy committed to evaluating the effects on the Swainson’s hawk nesting population if the amount of Swainson’s hawk foraging habitat falls below 24,560 acres of high-value cultivated lands foraging habitat or 267,750 total acres of suitable foraging habitat. These two criteria were identified during the planning and development of the Yolo HCP/NCCP to be potential threshold indicators for sustaining the Swainson’s hawk population within the Plan Area. The Conservancy has committed to conduct a Swainson’s hawk breeding population survey consistent with Section 6.5.6.3.6 of the Yolo HCP/NCCP if either of the foraging habitat acreage criteria are not met. A drop in the Swainson’s hawk population below 240 breeding pairs is considered a changed circumstance. If the survey finds that the population has fallen below 240 breeding pairs then the Conservancy must meet and confer with the wildlife agencies to develop and implement a mutually agreed upon plan of action to try to increase the Swainson’s hawk population within the Plan Area.

Table 5-3 tracks Swainson’s hawk habitat data as specified in Section 7.7.1.2.8, Regional Loss of Swainson’s Hawk Habitat. During FY23/24 the amount of high-value agricultural foraging habitat acres fell below the 24,560-acre threshold for the fourth year in a row and the total acres of habitat fell below the 267,750-acre threshold for the first time during Plan implementation. The Plan Area experienced drought conditions from 2020 through fall of 2023, prior to a wet winter experienced in 2023/2024. Since the crop data that is available to the Conservancy is a year behind the HCP/NCCP reporting year, it is assumed that at least a portion of the recent decrease in high-value agricultural foraging habitat is a result of temporary fallowing in response to drought conditions.

Table 5-3: Swainson’s hawk suitable agricultural foraging habitat within Yolo County

Foraging Habitat	Evaluation Threshold (acres)	Reporting Period ^a
High Value Agricultural Foraging Habitat	24,584	18,837
Total Suitable Foraging Habitat	267,750	267,103

^a Reporting years for crop types are 1 year behind the Yolo HCP/NCCP reporting year due to the timing of when the County’s annual crop reports are released. Natural foraging habitat (i.e. non-agricultural) is the baseline acreage identified in the HCP/NCCP minus the amount authorized for loss under the HCP/NCCP.

The Conservancy hired Estep Environmental Consulting to conduct a Plan Area Swainson’s hawk nest survey in 2020, to assess the number of breeding pairs within the Plan Area. A total of 381 occupied nesting territories, with a total of 377 active nests, were identified during this survey effort, which is significantly greater than both the 240-pair threshold and the 290 occupied nesting territories observed by Estep during the 2007 survey that was used to inform the criteria included in the Yolo HCP/NCCP (Estep, 2020). The Conservancy will conduct another Plan Area Swainson’s hawk nest survey in the spring of 2025 to determine if the nesting population has decreased and further action is needed.

A changed circumstance due to the Swainson’s hawk population declining below the threshold **did not occur** in the reporting period.

6. Program Administration

- This chapter summarizes administrative changes, minor modifications and revisions, and formal amendments to the Yolo HCP/NCCP proposed or approved during the reporting period.

Administrative Changes

Administrative changes are actions taken on the basis of Yolo HCP/NCCP interpretations that do not substantively change the purpose or intent of the Yolo HCP/NCCP's provisions and do not require modification or amendment of the Yolo HCP/NCCP or its associated authorizations. During the reporting period the following administrative changes were made:

Annual Fee Adjustment

The Conservancy adjusted the HCP/NCCP fees on April 1, 2024, consistent with Yolo HCP/NCCP Section 8.4.1.6.1 Automatic Adjustment of Fees and the Ordinance Amending the Conservancy's Adopted Fee Ordinance to Authorize the Executive Director to Implement Annual Fee Adjustments (Ordinance No. 2019-02). The fee adjustments made in 2024 are listed below in Table 7-3.

Minor Modifications

Minor modifications are changes to the Yolo HCP/NCCP document made in response to new information, changes in scientific understanding, technological advances, and other such circumstances. Minor modifications do not include changes that would adversely affect covered species, the level of take, or the obligations of Permittees. No minor modifications to the Yolo HCP/NCCP were made during the reporting period.

Amendments

Amendments are changes to the Yolo HCP/NCCP that are more significant than administrative actions or the minor modifications described above. Any proposed changes to the Yolo HCP/NCCP that do not qualify for treatment as administrative actions or minor modification require an amendment to the Yolo HCP/NCCP document and corresponding amendment to the permits, in accordance with applicable laws and regulations regarding permit amendments. No amendments to the Yolo HCP/NCCP were completed during the reporting period.

7. Finances

- This chapter summarizes funds collected by the Conservancy for Yolo HCP/NCCP implementation and the source of those funds (e.g., fees, grants), annual and cumulative expenditures by major cost category, and an explanation of deviations in expenditures from the annual budget. This chapter also includes other relevant information as appropriate for annual reporting purposes.

Financial Structure

The financial structure used to manage the finances of the Yolo HCP/NCCP has six separate funds:

- **Mitigation Fee Fund.** The Conservancy places revenue collected from mitigation fees in this fund and tracks expenditures of mitigation fees. The Conservancy places revenue from four types of mitigation fees in the Mitigation Fee Fund:
 - **Land Cover Fee**
 - **Fresh Emergent Wetlands Fee**
 - **Valley Foothill Riparian Fee**
 - **Lacustrine and Riverine Fee**
- **Grant Fund.** The Conservancy tracks all grant revenues and expenditures through this fund.
- **Other Revenue Fund.** The Conservancy places contribution to recovery fee revenue collected from Special Participating Entities and other non-mitigation fee revenue in this fund.
- **Mitigation Trust Account.** This fund contains mitigation fees collected under the Swainson's hawk foraging habitat mitigation program and pre-permit mitigation fees collected to mitigate for impacts to burrowing owl. The Swainson's hawk foraging habitat mitigation program was replaced by the Yolo HCP/NCCP as of January 11, 2019. The Conservancy used the last of the Swainson's hawk foraging habitat mitigation funds towards the purchase of the Woodland Regional Park Preserve conservation easement at the end of FY22/23 and intends to use the burrowing owl mitigation funds for the acquisition of a conservation easement on lands that have occupied burrowing owl habitat.
- **Pre-permit Endowment Fund.** This fund contains endowment funds collected to monitor conservation easements established prior to the official start of Yolo HCP/NCCP implementation (January 11, 2019).
- **Post-permit Endowment Fund.** The Conservancy places 2.5% of all HCP/NCCP mitigation fees collected as well as all stewardship donations collected into this fund to save for management and monitoring of the reserve system after the permit term ends in 50 years. The Conservancy deposits these funds into an account held by the County at the time they are received and subsequently transfers the funds to a long-term endowment fund held by the Sacramento Community Foundation on a semi-regular basis.

Annual Budget

The Conservancy adopted the annual budget for FY23/24 on May 15, 2023. Table 7-1 below, provides the adopted budget summary along with actual revenue and expenditures accrued during FY23/24.

Table 7-1: Adopted budget, actual revenue, and actual expenditures for FY23/24

Description	Mitigation Fee Fund	Mitigation Account Fund	Grant Fund	Pre-Permit Endowment	Post Permit Endowment	Other Revenue Fund	Total
Beginning Balance	\$2,747,162	\$150,611	\$20,357	\$358,092	\$336,359	\$103,560	\$3,716,141
Revenue (Actual) ^a	\$614,631	\$7,430	\$11,581	\$37,147	\$19,480	\$5,292	\$695,561
Revenue (Budgeted)	\$1,005,000	\$1,000	\$0	\$25,000	\$131,000	\$26,000	\$1,188,000
Expenditure (Actual)	(\$503,977)	\$0	(\$3,466)	(\$9,308)	(\$566)	\$0	(\$517,317)
Expenditure (Budgeted)	(\$2,545,500)	(\$154,238)	\$0	(\$15,000)	(\$1,000)	(\$15,000)	(\$2,730,738)
Actual Revenue vs. Expenditure	\$110,654	\$7,430	\$8,115	\$27,839	\$18,914	\$5,292	\$178,244
Closing Balance	\$2,857,816	\$158,041	\$28,472	\$385,931	\$355,273	\$108,852	\$3,894,385
Revenue Budget to Actual	61%	743%	-	149%	15%	20%	59%
Expenditure Budget to Actual	20%	-	-	62%	57%	0%	19%

^a Includes accrued interest

Revenue Sources

The Conservancy’s revenue received in FY23/24 was primarily from mitigation fees, with a minor amount of revenue from accrued interest. Table 7-2 summarizes the mitigation fee fund revenue and expenditures for FY22/23.

Table 7-2: Mitigation Fee Fund revenue and expenditures for FY23/24

	Beginning Balance	Revenue	Interest	Expenditures	Closing Balance
Total Balance	2,747,162	464,867	149,764	(503,977)	\$2,857,816

Endowment Funding

The Conservancy is setting aside 2.5% of every land cover fee and wetlands fee collected for the Post-Permit Endowment Fund. The Conservancy also collects stewardship donations per the Stewardship Donation Policy, originally adopted by the Conservancy Board on January 28, 2019 and amended by the Conservancy Board on May 17, 2021, and deposits those funds into the Post-Permit Endowment Fund account. The funds in this endowment account are intended for long-term reserve system management and monitoring after the end of the 50-year Yolo HCP/NCCP permit term.

Mitigation Fee Act Annual Reporting

The Conservancy provides regular reports on the budget, which include summaries of the acquisition and use of mitigation fee funds to the Conservancy’s Board of Directors during public meetings that comply with the Brown Act. This annual report also contains information necessary to meet the requirements of Government Code Section 66006 (b) (1) related to the Mitigation Fee Act as follows:

For each separate account or fund established pursuant to subdivision (a), the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the following information for the fiscal year:

(A) A brief description of the type of fee in the account or fund.

The purpose of the Land Cover Fee is to mitigate for direct (project impact acreage) and indirect (project land cover fee buffer acreage) impacts on species covered by the Yolo HCP/NCCP. The Land Cover Fee revenues will be used to fund the acquisition of land that does or could provide habitat for covered species, the management and enhancement of such land and habitat, and the administrative actions necessary to accomplish these tasks, as more particularly set forth in the Yolo HCP/NCCP.

The purpose of the Wetlands Fee is to mitigate (in addition to the Land Cover Fee) for impacts to fresh emergent marsh, valley foothill riparian, and lacustrine and riverine land cover types. Revenue from the three Wetlands Fee types will be used to fund the restoration, creation and management of fresh emergent wetland, valley foothill riparian, and lacustrine and riverine lands and the administrative actions necessary to perform these tasks, as more particularly set forth in the Yolo HCP/NCCP.

(B) The amount of the fee.

The Yolo HCP/NCCP fees are updated annually on or about March 15. In FY23/24, the Yolo HCP/NCCP fees were updated on April 1, 2024. The Yolo HCP/NCCP per acre fees, as of the April 2024 update, are shown in Table 7-3.

Table 7-3: Yolo HCP/NCCP fees at the end of FY23/24

Fee Type	Fee Amount (per acre)
Land Cover Fee	\$16,559
Wetlands Fee	
Fresh Emergent Wetland	\$91,085
Valley Foothill Riparian	\$95,754
Lacustrine and Riverine	\$73,052

(C) The beginning and ending balance of the account or fund.

See Table 7-2.

(D) The amount of the fees collected and the interest earned.

See Table 7-2.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

None reportable within this period.

(F) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

None reportable within this period.

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

None reportable within this period.

(H) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

None reportable within this period.

References

Estep, J. September 2020. The 2020 Distribution, Abundance, and Habitat Associations of the Swainson's Hawk (*Buteo swainsoni*) in Yolo County, California. Woodland, California.

ICF. October 2020. Woodland Regional Park Natural Community Restoration Plan. Sacramento, California. Prepared for Yolo Habitat Conservancy, Woodland, California.

ICF. 2023. Yolo HCP/NCCP Lower Cache Creek Reserve Unit Management Plan. April. Sacramento, CA. Prepared for Yolo Habitat Conservancy, Woodland, California

Triangle Properties, Inc. November 2024. Yolo Habitat Conservancy Elderberry Seedlings and Native Associates Planting Project: 5th Year Monitoring Report (2024). Yolo County, California.

NOAA. National Integrated Drought Information System website: <https://www.drought.gov/states/california/county/yolo>. Accessed January 14, 2025.

Yolo County, 2019. Cache Creek Resources Management Plan for Lower Cache Creek. Woodland, California.

Yolo County, 2020. Cache Creek Parkway Plan Draft Master Plan and Parkway Vision. Woodland, California.



Yolo Habitat Conservancy

PO Box 2202

Woodland, CA 95776

info@yolohabitatconservancy.org

www.yolohabitatconservancy.org

Yolo Habitat Conservancy

Meeting Date: 01/27/2025

Information

SUBJECT

Elect Chair and Vice-Chair

Attachments

Staff Report

Form Review

Form Started By: Charlie Tschudin
Final Approval Date: 01/22/2025

Started On: 01/22/2025 02:38 PM



Yolo Habitat Conservancy

County of Yolo • City of Davis • City of Winters • City of West Sacramento
City of Woodland • University of California, Davis

To: Verna Sulpizio Hull, Chair
Members of the Board

From: Chris Alford
Interim Executive Director

Re: Elect Chair and Vice-Chair

Date: January 27, 2025

REQUESTED ACTIONS:

1. Elect Chair and Vice-Chair

BACKGROUND:

Annually, the Board of Directors elects a Chair and Vice-Chair. In addition to serving as the Chair and Vice-Chair, these Board members also participate on the Conservancy Board's Executive Management Committee along with the immediate past Chair to advise the Executive Director on matters relating to the development of budgetary and organization goals and work plan. Below is a summary of the Chair and Vice-Chair positions in recent years. Past practice has typically been to include a representative from the County and one of the cities.

2024- Verna Sulpizio Hull (West Sacramento)/Vickie Fernandez (Woodland)

2023- Gary Sandy (Yolo)/Verna Sulpizio Hull (West Sacramento)

2022- Gary Sandy (Yolo)/Dawnte Early (West Sacramento)

2021- Will Arnold (Davis)/Gary Sandy (Yolo)

2020- Don Saylor (Yolo)/ Martha Guerrero (West Sacramento)

2019- Pierre Neu (Winters)/Don Saylor (Yolo)

2018- Jim Provenza (Yolo)/Lucas Frerichs (Davis)

2017- Jim Provenza (Yolo)/ Lucas Frerichs (Davis)

2016- Jim Provenza (Yolo)/Sean Denny (Woodland)

2015- Jim Provenza (Yolo)/Sean Denny (Woodland)

2014- Chris Ledesma (West Sacramento)/Jim Provenza (Yolo)