

YOLO HABITAT CONSERVANCY

AGENDA

May 20, 2024



BOARD MEMBERS

MARY VIXIE SANDY, COUNTY OF YOLO
LUCAS FRERICHS, COUNTY OF YOLO
WILL ARNOLD, CITY OF DAVIS
VERNA Sulpizio HULL, CITY OF WEST SACRAMENTO
ALBERT VALLECILLO, CITY OF WINTERS
VICTORIA FERNANDEZ, 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.org 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.

Elisa Sabatini
Executive Director

Philip J. Pogledich
County Counsel

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 the March 18, 2024, meeting minutes.
7. Receive and file final version of the Yolo HCP/NCCP Annual Report for FY22/23

REGULAR AGENDA

8. Receive and file the FY22-23 independent auditor's report from Maze & Associates
9. Approve the 2024/25 budget and budget resolution for the Mitigation Fee Fund, Grant Fund, Other Revenue Fund, Mitigation Trust Account, Pre-Permit Endowment Fund, and Post-Permit Endowment Fund
10. Approve contract amendments with Estep Environmental Consulting, ICF Jones & Stokes Inc., and Conservation Land Group to extend through June 30, 2025, establish new contracts with Alford Environmental and Yolo Resource Conservation District through June 30, 2025, and amend and extend the terms of Memorandum of Understanding with Yolo County for Administrative Services through June 30, 2025
11. Approve policy for staff to proceed with the Yolo HCP/NCCP site acquisition process when authorized by the Chair and Vice Chair
12. Approve the Muller Pond Site as a candidate Yolo HCP/NCCP conservation easement site
13. Executive Director's Report

ADJOURNMENT

Next meeting scheduled for: July 15, 2024

I declare under penalty of perjury that the foregoing agenda was posted May 17, 2024 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: 05/20/2024

Information

SUBJECT

Approve the March 18, 2024, meeting minutes.

Attachments

Att. A. Minutes

Form Review

Form Started By: Charlie Tschudin
Final Approval Date: 05/15/2024

Started On: 05/15/2024 01:46 PM

YOLO HABITAT CONSERVANCY

March 18, 2024

MINUTES

The Yolo Habitat Conservancy Board met on the 18th day of March, 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: Victoria Fernandez, City of Woodland
Albert Vallecillo, City of Winter
Verna Sulpizio Hull, City of West Sacramento
Lucas Frerichs, Yolo County

Absent: Will Arnold, City of Davis
Mary Vixie Sandy, Yolo County
Mabel Salon (non-voting), UC Davis

Staff Present: Elisa Sabatini, Executive Director
Phil Pogledich, County Counsel
Charlie Tschudin, Assistant 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. 24-01: Approved agenda order as submitted.

MOTION BY: Frerichs / SECONDED BY: Vallecillo
AYES: Fernandez, Frerichs, Sulpizio Hull, Vallecillo.
ABSENT: Arnold, Vixie Sandy.
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 correspondence.

CONSENT AGENDA

Minute Order No. 24-02: Approved Consent Agenda Item Nos. 6-8.

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

6. Approve November 6, 2023 meeting minutes

Approved the November 6, 2023 meeting minutes on Consent.

7. Receive and file transmittal memo recommending the Lucky Land site for inclusion in the Yolo HCP/NCCP reserve system; approve the Lucky Land Site as a candidate Yolo HCP/NCCP conservation easement site

Approved recommended action on Consent.

8. Approve the Second Amendment to the Agreement with the Yolo Resource Conservation District

Approved **Agreement No. 24-01** on Consent.

REGULAR AGENDA

9. Approve 2024 Board Meeting Calendar

Minute Order No. 24-03: Approved recommended action.

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

10. Elect Chair and Vice-Chair

Minute Order No. 24-04: Elected Board Member Sulpizio Hull as Chair and Board Member Fernandez as Vice-Chair.

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

11. Receive and file the 2024 Yolo HCP/NCCP Development Fees Automatic Inflation Adjustment Memorandum

Minute Order No. 24-05: Approved recommended action.

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

12. Receive and file the Yolo HCP/NCCP Annual Report for FY22/23

Received and filed the Yolo HCP/NCCP Annual Report for FY 22/23.

13. Authorize the Executive Director to sign and submit a letter to the California Fish and Game Commission in support of a petition to list western burrowing owl under the California Endangered Species Act

Minute Order No. 24-06: Approved recommended action.

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

14. Receive presentation on Yolo Habitat Conservancy Geomapper

Received presentation on Yolo Habitat Conservancy Geomapper.

15. Recognition of Alexander Tengolics for outstanding service to the Yolo Habitat Conservancy

Recognized Alexander Tengolics for his outstanding service to the Yolo Habitat Conservancy.

16. Executive Director's Report

Received Executive Director's Report.

ADJOURNMENT

Next meeting scheduled for: May 20, 2024

Yolo Habitat Conservancy

Meeting Date: 05/20/2024

Information

SUBJECT

Receive and file final version of the Yolo HCP/NCCP Annual Report for FY22/23

Attachments

Staff Report

Att. A. Final Yolo HCP/NCCP Annual ReportFY22/23

Form Review

Form Started By: Charlie Tschudin

Final Approval Date: 05/15/2024

Started On: 05/15/2024 01:48 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: Elisa Sabatini
Executive Director

Re: Receive and file the final version of the Yolo HCP/NCCP Annual Report for FY22/23

Date: May 20, 2024

REQUESTED ACTIONS:

1. Receive and file the final version of the Yolo HCP/NCCP Annual Report for FY22/23

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. Conservancy staff presented a draft annual report to the Board of Directors at the March 18, 2024, meeting while the auditors completed the FY22/23 audit. The final version of the FY22/23 annual report, including the financial information that was previously pending completion of the annual audit, is included as Attachment A.

Conservancy staff communicated with the California Department of Fish and Wildlife and the U.S. Fish and Wildlife Service that the final report was delayed due to the Conservancy's need to contract with a new firm to conduct the audit. The final version of the report was shared with both wildlife agencies.

ATTACHMENTS:

Attachment A. FY22/23 Yolo HCP/NCCP Annual Report

Yolo

Habitat Conservation Plan / Natural Community Conservation Plan



Yolo HCP/NCCP Annual Report

for Fiscal Year 2022/2023

Yolo HCP/NCCP Annual Report for Fiscal Year 2022/2023

Yolo Habitat Conservancy Board Members during FY22/23

Don Saylor, Yolo County

Gary Sandy, Yolo County

Lucas Frerichs, Yolo County

Will Arnold, City of Davis

Dawnté Early, City of West Sacramento

Verna Sulpizio Hull, City of West Sacramento

Pierre Neu, City of Winters

Richard Casavecchia, City of Winters

Victoria Fernandez, City of Woodland

Mabel Salon, University of California, Davis

Contact:

Elisa Sabatini, Executive Director

elisa@yolohabitatconservancy.org

(530) 666-8850

Prepared By:

Yolo Habitat Conservancy & Alford Environmental



April 2024

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	6
Rural Projects and Activities	7
Public and Private Operations and Maintenance	8
Conservation Strategy Implementation Projects	8
Chapter 3: Acquisition and Restoration	15
Acquisition	15
Restoration	21
Chapter 4: Reserve Management and Monitoring	25
Reserve Management	25
Landscape-Level Monitoring	26
Reserve System Monitoring	27
Chapter 5: Stay Ahead Compliance and Changed Circumstances	29
Stay-Ahead Provision Compliance	29
Unforeseen and Changed Circumstances Compliance	31
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	42

Tables

Table 1-1: Yolo HCP/NCCP covered species	4
Table 2-1: Covered activities for which permit coverage was granted during FY22/23	10
Table 2-2: Avoidance and minimization measures applied to activities that received permit coverage during FY22/33	12
Table 2-3: Permanent and temporary acreages disturbed by land cover type	13
Table 2-4: Permanent and temporary acreages disturbed by modeled habitat	14
Table 3-1: Sites enrolled in the reserve system in FY22/23	17
Table 3-2: Natural community land cover acres enrolled in the reserve system	19
Table 3-3: Modeled species habitat enrolled in the reserve system	20
Table 3-4: Restoration activities conducted through FY22/23	22
Table 3-5: Woodland Reiff restoration monitoring results for FY22/23 (Year 4)	23
Table: 3-6: Correll restoration monitoring results for FY22/23	23
Table 5-1: Natural communities impacts and enrollment through FY22/23	30
Table 5-2: Average temperatures for three baseline periods	32
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 FY22/23	38
Table 7-2: State and federal grant revenue and expenditures for FY22/23	39
Table 7-3: Mitigation Fee Fund revenue and expenditures for FY22/23	39
Table 7-4: Yolo HCP/NCCP fees at the end of FY22/23	40

Figures

Figure 1-1: Yolo HCP/NCCP Plan Area	2
Figure 2-1: Covered activities in FY22/23	9
Figure 2-2: Percent of total allowed permanent and temporary impacts incurred by land cover type through FY22/23	13
Figure 3-1: Sites enrolled in the reserve system	16
Figure 3-2: Actual vs. projected reserve system enrollment	19
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	30

Acronyms and Abbreviations

AMM	Avoidance and Minimization Measure
CCRMP	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
FY22/23	Fiscal Year 2022/2023 (July 1, 2022 - June 30, 2023)
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
WCB	Wildlife Conservation Board

1. Introduction and Overview

This is the fifth 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, 2022 and June 30, 2023, which was the fourth 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:

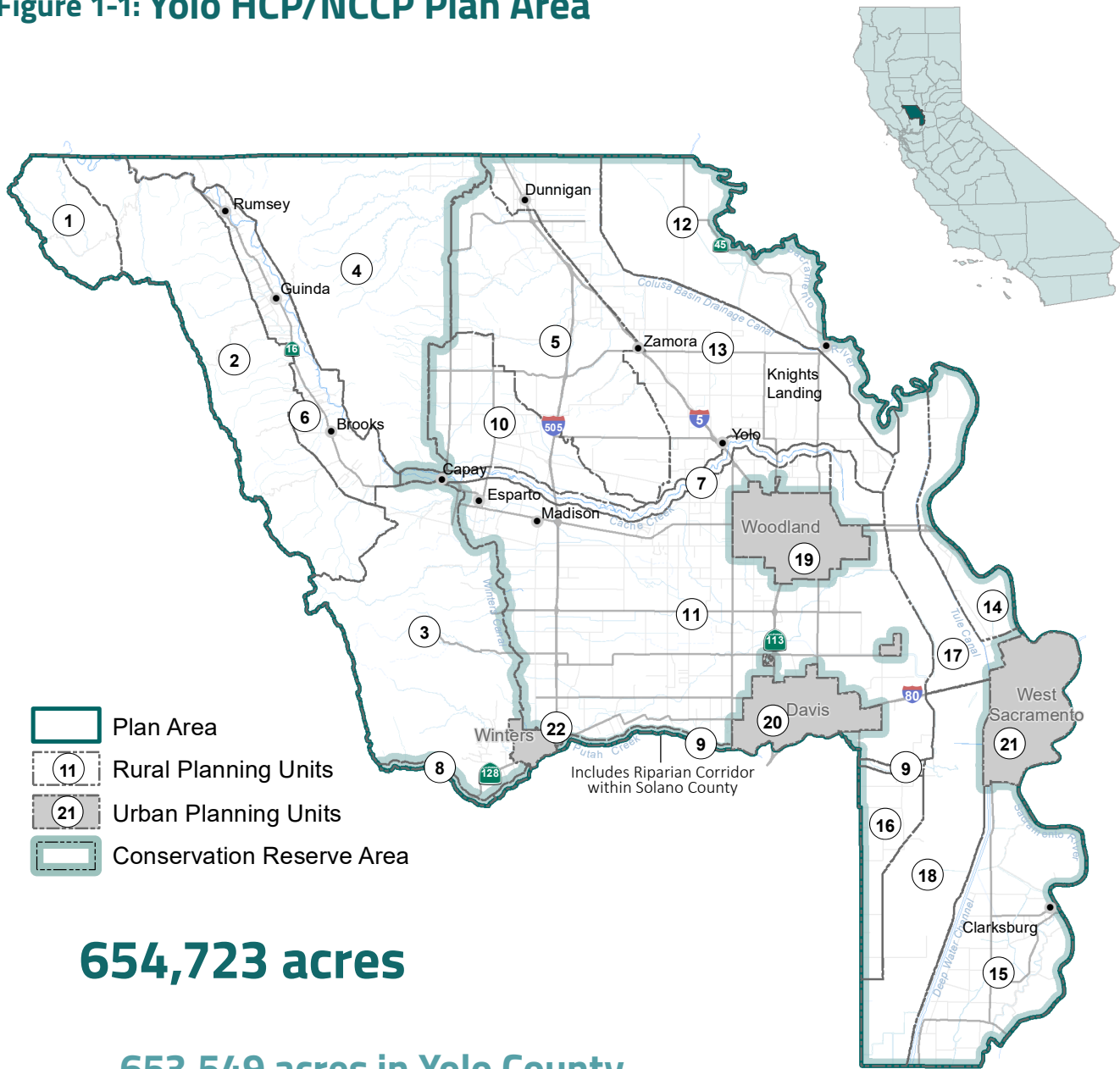
- Covered Activities and Impacts
- Acquisition and Restoration
- Reserve Management
- Enhancement, Monitoring, and Research
- Stay-Ahead Provisions
- Changed and Unforeseen Circumstances
- Program Administration
- Finances

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.

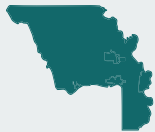
Yolo HCP/NCCP permit coverage applies only to eligible projects, known as covered activities, undertaken within the Yolo HCP/NCCP Plan Area (Plan Area). The Yolo HCP/NCCP covers a total of 21,559 acres of activities within five categories, including: urban and rural projects (17,550 acres), public/private 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		
Western 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
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

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, 2022 and June 30, 2023, a total of eighteen projects received permit coverage through the Yolo HCP/NCCP. The projects include ten urban projects and activities, one rural project, and seven public operation 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 location 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 67 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



Urban Projects and Activities



Rural Projects and Activities



Public/Private Operations and Maintenance



Conservation Strategy Implementation

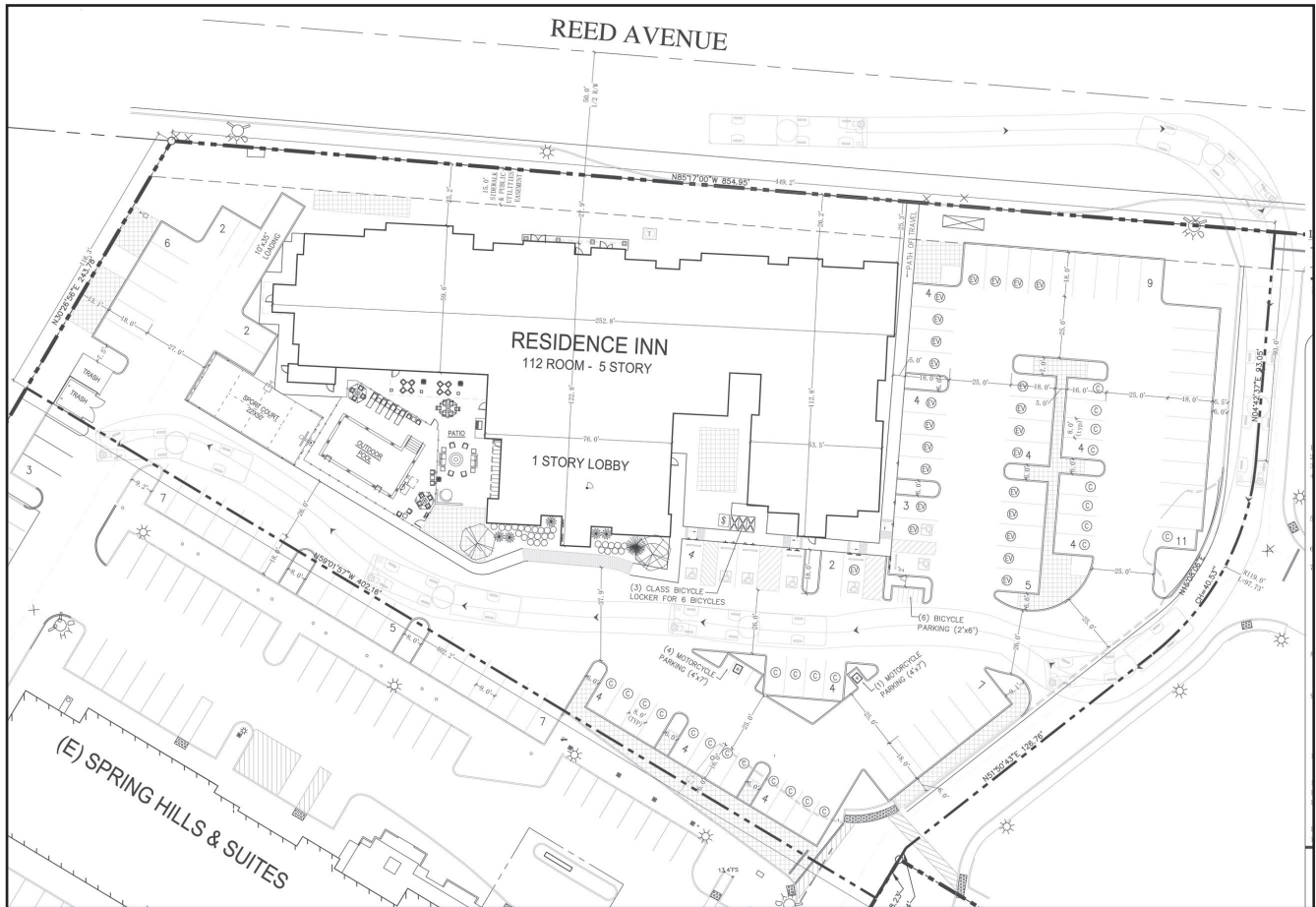
Urban Projects and Activities

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, ten urban projects received streamlined permits through the Yolo HCP/NCCP. These projects included five residential developments, one healthcare facility, one carwash, and three industrial facilities.

General Urban Development:

General Urban Development: The City of Davis issued permits for five development projects; one for a 107,612 square foot manufacturing facility, one for a mixed-use development, one for a 200-unit high-density housing development that includes commercial retail and leasing space, one for a carwash, and one for the construction of two residential duplexes. The City of West Sacramento issued permits for three development projects; one for construction of a hotel, one for construction of a mixed-use development, and one for a parcel map to facilitate future industrial uses. The City of Woodland issued two permits for development projects, including one for an expansion of existing health care facility and another for an industrial warehousing facility.





Residence Inn by Marriot - 3435 Reed Avenue
 (Source: ACE Design LLC)

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, one rural project received streamlined permits through the Yolo HCP/NCCP.

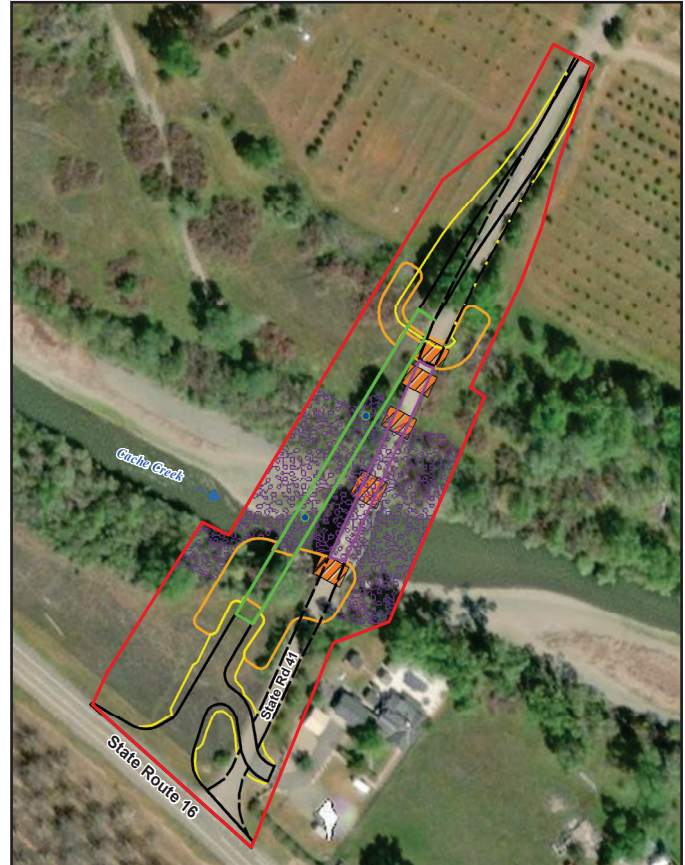
General Rural Development:

The County of Yolo issued one permit to a private applicant . The project was for activities associated with the alteration of a historic building.

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. Seven operation and maintenance activities received permit coverage under the Yolo HCP/NCCP during the reporting period. The County issued itself four permits, two for projects on County levees along the Sacramento River and two for bridge replacements in the unincorporated area. The City of Woodland issued itself a permit to construct a pedestrian footpath over State Route 113. The Conservancy also issued two permits to Special Participating entities during the reporting period; one permit to allow for underground wiring replacement at PG&E facilities and one permit to allow for erosion repair along sections of Knights Landing Ridge Cut.



County Road 41 over Cache Creek 'Rumsey' Bridge Replacement

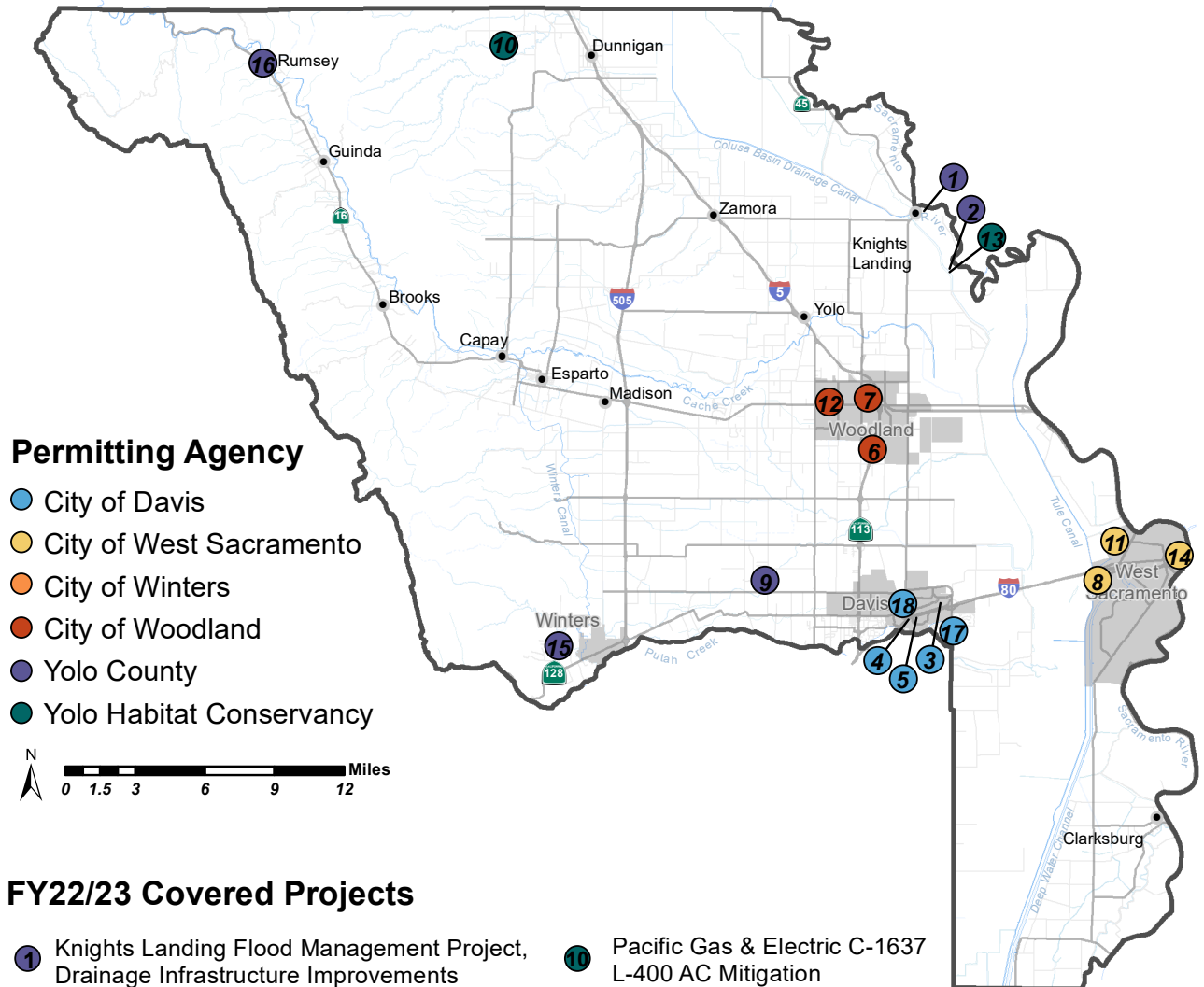
(Source: Stantec)

Conservation Strategy Implementation Projects

The Yolo HCP/NCCP provides take authorization for the actions described in Chapter 6, Conservation Strategy, of the Plan. The activity types include all the habitat modification, management and monitoring activities undertaken for the purposes of implementing this HCP/NCCP, as well as projects implemented by other groups that build on and support decades of local, state, and federal conservation efforts in the Plan Area, including conservation activities within the Yolo Bypass Wildlife Area, implementation of the Cache Creek Resources Management Plan (CCRMP) and Willow Slough Watershed Integrated Resources Management Plan, and the efforts of the Lower Putah Creek Coordinating Committee.

No conservation strategy implementation projects received coverage during this reporting period.

Figure 2-1: Covered activities in FY22/23



FY22/23 Covered Projects

- ① Knights Landing Flood Management Project, Drainage Infrastructure Improvements
- ② Knights Landing Flood Management Project, Sacramento River Right Bank LM4.3-5.35
- ③ 3808 Faraday Ave Life Science/Bio-Tech Manufacturing Facility
- ④ 1720 Research Park Drive Mixed Use
- ⑤ Plaza 2555
- ⑥ Sports Park Drive Pedestrian Crossing
- ⑦ D&L Supply Co., 1244 Wilson Way
- ⑧ Channel Drive Industrial Tentative Parcel Map 5218
- ⑨ Yolo County Road 96 Dry Slough Bridge Replacement Project
- ⑩ Pacific Gas & Electric C-1637 L-400 AC Mitigation
- ⑪ Residence Inn by Marriot, 3435 Reed Avenue
- ⑫ Hansen Family Center, Communicare Health Centers, Woodland
- ⑬ Knights Landing Ridge Cut Erosion Repair, Phase 1 Project
- ⑭ Rivers 2
- ⑮ Samuel Carpenter Cottage Historic Building Alteration Permit
- ⑯ County Road 41 over Cache Creek 'Rumsey' Bridge Replacement
- ⑰ Davis Express Carwash
- ⑱ 335 Russell Blvd.

Table 2-1: Covered activities for which permit coverage was granted during FY22/23

Project ID	Project Name	Activity Type	Covered By	Description	Natural Community	
					Perm. Impacts (acres)	Temp. Impacts (acres)
Urban Projects and Activities						
(3) 2022-13	3808 Faraday Ave Life Science/Bio-Tech Manufacturing Facility	General Urban Development	City of Davis	The project includes one single-story concrete tilt-up building totaling approximately 107,612 square feet on 7.81 acres. The back of the building would contain 2-4 dock doors and 2-5 grade level overhead doors to accommodate the proposed biotech/advanced manufacturing tenant base.	6.7	0
(4) 2018-02	1720 Research Park Drive Mixed Use	General Urban Development	City of Davis	Project is a residential rental apartments over ground-floor tech space. The project will encompass 160 apartment units situated in four buildings with an additional 26,912 square feet of open-plan tech space.	0	0
(5) 2018-03	Axis @ Davis (Formally Plaza 2555)	General Urban Development	City of Davis	Project includes 200 units of high-density rental housing, including 10 units affordable to very low-income households, and associated amenities. The community will offer a mix of one, two and three-bedroom units and the units will range in size from approximately 581 to 1,259 square feet. Approximately 9,704 square feet of leasing/amenity community space and 53,086 square feet of open space will be provided in addition to approximately 1,528 square feet of ground floor commercial retail space.	5.8	0
(7) 2021-26	D&L Supply Co., 1244 Wilson Way	General Urban Development	City of Woodland	D&L is constructing a 7200 sq foot metal building on the property with a paved parking lot, new fencing and gates on Wilson way. The proposed building will consist of roughly 2000 square feet of office space designed to support 4-8 office staff and 5000 square feet of warehouse space that will be used to receive in material, repackage and ship material.	0	0
(8) 2022-08	Channel Drive Industrial Tentative Parcel Map 5218	General Urban Development	City of West Sacramento	The project involves subdividing the existing parcel located at 3771 Channel Drive (APN 067-053-013) into three parcels. One of the parcels will contain the existing logistics warehouse, office space, and associated parking area. The two new parcels will be developed with industrial uses.	0	0
(11) 2022-09	Residence Inn by Marriot - 3435 Reed Avenue	General Urban Development	City of West Sacramento	Construction of a Residence Inn by Mariot.	0	0
(12) 2023-05	Hansen Family Center, Communicare Health Centers, Woodland	General Urban Development	City of Woodland	The project involves construction of a new 3,000 square foot modular building to support the behavioral health services provided by the existing 21,053 square foot office building that provides various prenatal, dental, and medical services. Hansen Family Health Center, plus associated driveway, parking, and utility connections.	0	0
(14) 2023-01	Rivers 2	General Urban Development	City of West Sacramento	Development of a single building containing approximately 165 multifamily residential units and structured parking for approximately 177 vehicles. The building would have approximately eight stories and an overall height of approximately 77 feet on the site.	0	0
(17) 2022-14	Davis Express Carwash	General Urban Development	City of Davis	Construction of a carwash.	0	0
(18) 2023-04	335 Russell Blvd.	General Urban Development	City of Davis	Construction of two residential duplexes.	0	0
Rural Projects and Activities						
(15) 2023-06	Samuel Carpenter Cottage Historic Building Alteration Permit	General Rural Development	Yolo County	Historic building alteration permit for construction activities on a County-recognized historic resource.	0	0

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						
(1) 2022-11	Knights Landing Flood Management Project, Drainage Infrastructure Improvements	General maintenance of existing or future facilities, including repair, replacement, and general upkeep.	Yolo County	Infrastructure improvements in the unincorporated community of Knights Landing.	0	0
(2) 2022-12	Knights Landing Flood Management Project, Sacramento River Right Bank LM4.3-5.35	Flood control facilities and levees.	Yolo County	A project to construct a drained stability berm along the landlines levee slope to meet USACE criteria for through seepage. A seepage berm would be constructed in addition to this stability berm, extending landward from the stability berm, along the upstream 3,266 linear feet of this levee segment to meet USACE criteria for underseepage. The project also involves the levee crown is currently 20 to 24 feet wide and is paved to accommodate CR 116B. The levee crown will be expanded 10 feet.	0	7.6
(6) 2019-26	Sports Park Drive Pedestrian Overcrossing	Roadways and bridges, bikeways, and pathways.	City of Woodland	The project involves construction of a pedestrian path from the intersection of Matmor Road and Sports Park Drive, crossing over SR-113, and connecting to a planned 8-acre park and Harry Lorenzo Avenue east of the project site.	1.7	2.3
(9) 2021-14	Yolo County Road 96 Dry Slough Bridge Replacement Project	Roadways and bridges, bikeways, and pathways.	Yolo County	The proposed project will construct a new bridge on CR96 crossing over Dry Slough along the same roadway alignment. The new bridge is anticipated to be a single-span structure, approximately 60 to 70 feet long. Construction of the bridge will involve excavation for and construction of concrete abutments, founded on driven piles. The new abutments will be constructed behind the existing abutments and most of this work will occur outside of the waterway.	0.139	0.057
(10) 2022-05	C-1637 L-400 AC Mitigation - Pacific Gas & Electric	General maintenance of existing or future facilities, including repair, replacement, and general upkeep.	Yolo Habitat Conservancy	The project includes five work locations spanning four private parcels in Yolo County. The mitigation wire will be installed between Gas Lines 400 and 401, within PG&E's existing easement. To minimize orchard crop loss and impacts, roughly 1,275 feet of wire will be installed via horizontal directional drilling (HDD). The remaining wire will be installed via open trench, with an approximate workspace of 79,494 square feet. Each of the five SSD cabinets will require two 4' x 4' bell holes and a 1' by 30' trench connecting them. A bulldozer-mounted plow will be used to install the mitigation wire, placing it near the same depth of the gas lines which ranges from 3 to 6 feet. In areas where a plow is not feasible, a backhoe will be used to excavate the trenches. A backhoe will be used to dig the HDD splice/termination locations and the trenches to the SSD locations.	0.062	3.9
(13) 2022-04	Knights Landing Ridge Cut Erosion Repair, Phase 1 Project	Flood control facilities and levees.	Yolo Habitat Conservancy	The Project is to repair existing eroded areas along the KLRC levees to arrest or avoid streambank erosion that threatens the integrity of the KLRC levee system and therefore protect property and the health and safety of residents. The Project is being proposed to occur in two subphases: Phase 1A and Phase 1B. Phase 1A of the repairs will begin at County Road 16 and run approximately 2,200 feet along the levee from levee stations 40+00 to 62+00. Phase 1B will be reported in one of the following FY Annual Reports.	1.62	0
(16) 2020-02	County Road 41 over Cache Creek 'Rumsey' Bridge Replacement	Roadways and bridges, bikeways, and pathways.	Yolo County	Removal and replacement of the 'Rumsey' Bridge over Cache Creek.	1.535	0.608

Table 2-2: Avoidance and minimization measures applied to activities that received permit coverage during FY22/23

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) 2022_11	Knights Landing Flood Management Project, Drainage Infrastructure Improvements	■		■	■	■	■	■	■	■	■						■					
(2) 2022_12	Knights Landing Flood Management Project, Sacramento River Right Bank LM4.3-5.35	■		■		■	■	■	■	■	■		■		■		■			■	■	
(3) 2022_13	3808 Faraday Avenue Life Science/Bio-Tech Manufacturing Facility	■		■	■	■	■	■	■	■							■		■			
(4) 2018_02	1720 Research Park Drive Mixed Use	■		■	■	■	■	■	■	■							■		■			
(5) 2018_03	Axis @ Davis (Formally Plaza 2555)	■		■	■	■	■	■	■	■							■		■			
(6) 2019_26	Sports Park Drive Pedestrian Overcrossing	■		■	■	■	■	■	■	■							■		■			
(7) 2021_36	D&L Supply Co., 1244 Wilson Way																■					
(8) 2022_08	Channel Drive Industrial Tentative Parcel Map 5218	■		■	■	■	■	■	■	■							■		■			
(9) 2021_14	Yolo County Road 96 Dry Slough Bridge Replacement Project	■	■	■	■	■	■	■	■	■	■				■		■					■
(10) 2022_05	C-1637 L-400 AC Mitigation - Pacific Gas & Electric	■		■	■	■	■	■	■	■							■		■			
(11) 2022_09	Residence Inn by Marriot - 3435 Reed Avenue												■				■					
(12) 2023_05	Hansen Family Center, Communicare Health Centers, Woodland																■					
(13) 2022_04	Knights Landing Ridge Cut Erosion Repair, Phase 1 Project	■		■	■	■	■	■	■	■	■	■	■		■	■	■		■			■
(14) 2023_01	Rivers 2			■	■	■	■	■	■		■		■				■		■			
(15) 2023_06	Samuel Carpenter Cottage Historic Building Alteration Permit																■		■			
(16) 2020_02	County Road 41 over Cache Creek 'Rumsey' Bridge Replacement	■		■	■	■	■	■		■	■	■		■		■		■		■		■
(17) 2022_14	Davis Express Carwash																■					
(18) 2023_04	335 Russell Blvd.																■					

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
- 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
- AMM 13** Minimize Take and Adverse Effects on Habitat of California Tiger Salamander
- AMM 14** Minimize Take and Adverse Effects on Habitat of Western 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-
- 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)	1.7	9.9	180.6	68.2	9,910	203	1.8%	33.6%
Grassland	13.3	3.9	73.2	11.4	1,734	28	4.2%	40.8%
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	0.78	--	9.0	--	588	--	1.5%	--
Lacustrine and Riverine	1.8	0.6	3.5	2.6	236	31	1.5%	8.2%
Total Natural Communities ^a	17.57	14.5	275.2	82.2	12,649	266	2.2%	30.9%

^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 FY22/23

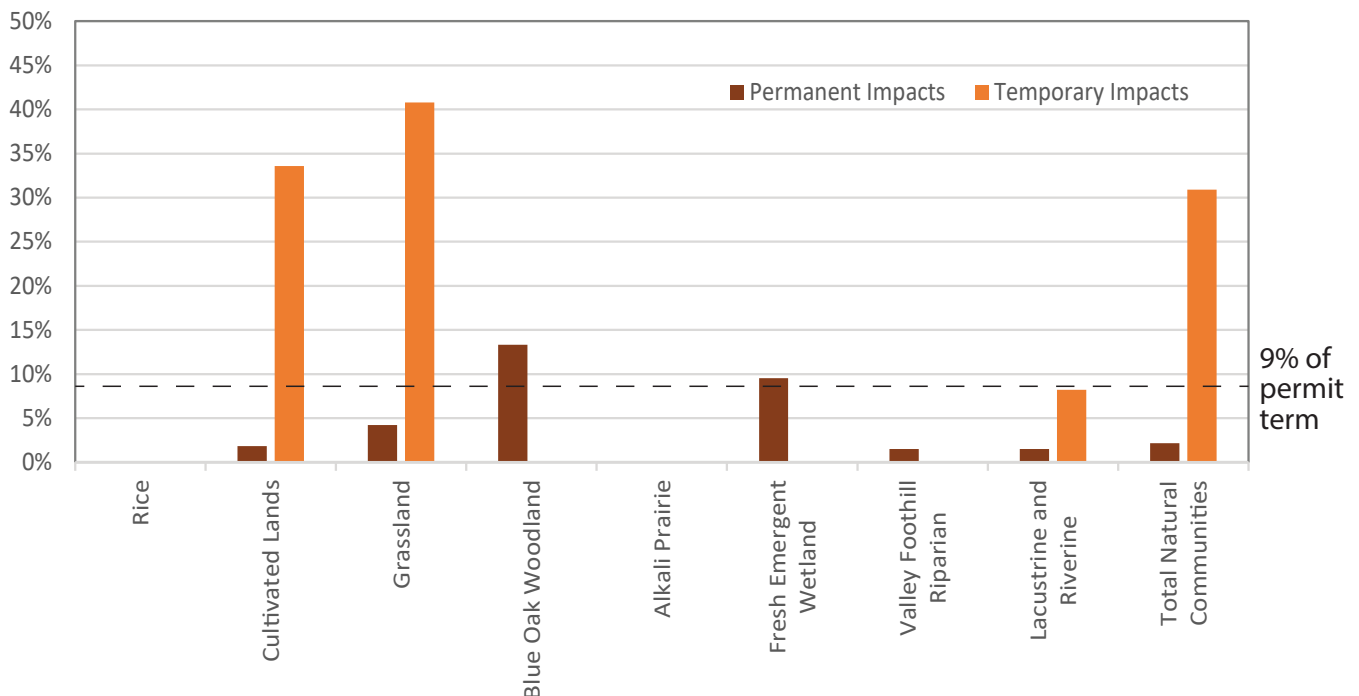


Table 2-4: Permanent and temporary impacts to modeled habitat

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								
Riparian habitat	0.01	--	3.29	--	523.00	--	0.6%	--
Non-riparian habitat	0.00	0.00	0.00	0.00	61.00	1.00	0%	0%
Total	0.01	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	3.96	0.00	13.26	0.00	398.00	1.00	3.3%	0%
Total	3.96	0.00	13.26	0.00	410.00	2.00	3.2%	0%
Ponds - seasonal aquatic breeding	0	--	0	--	3	--	0%	--
Western pond turtle								
Aquatic habitat	1.79	0.65	10.02	1.72	369.00	31.00	2.7%	5.5%
Nesting and overwintering habitat	1.14	3.93	26.93	8.44	3,133.00	112.00	0.9%	7.5%
Total	2.93	4.58	36.95	10.16	3,502.00	143.00	1.1%	7.1%
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	1.62	0.00	2.31	0.51	109.00	1.00	2.1%	51.0%
Freshwater emergent habitat	0.00	--	5.64	--	76.00	--	7.4%	--
Active season upland movement	0.01	0.01	11.04	0.43	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	1.63	0.01	19.56	0.94	1,948.00	9.00	1.0%	11.1%
Drainage (miles)	0.00	--	0.00	--	57.00	--	0%	--
Swainson's hawk								
Nesting habitat	0.78	--	13.22	--	651.00	--	2.0%	--
Natural foraging habitat	29.22	4.32	86.46	11.54	1,407.00	22.00	6.1%	52.5%
Cultivated lands foraging habitat	1.97	15.91	195.67	39.22	9,399.00	202.00	2.1%	19.4%
Total	31.97	20.23	282.13	50.76	10,806.00	224.00	2.6%	22.7%
Nest trees	0	--	0	--	20 ^a	--	0%	--
White-tailed kite								
Nesting habitat	0.77	--	13.96	--	661.00	--	2.1%	--
Primary foraging habitat	13.30	3.92	69.79	11.14	2,609.00	29.00	2.7%	38.4%
Secondary foraging habitat	19.57	18.61	213.27	41.92	7,969.00	205.00	0.2%	20.4%
Total	33.64	22.53	283.06	53.06	10,578.00	234.00	2.7%	22.7%
Western yellow-billed cuckoo								
Nesting/foraging habitat	0.01	--	0.28	--	59.00	--	0.5%	--
Western burrowing owl								
Primary habitat	28.94	0.02	81.08	0.53	861.00	1.00	9.4%	53.0%
Other habitat	2.26	12.20	12.83	15.48	2,311.00	218.00	0.6%	7.1%
Total	31.20	12.22	93.91	16.01	3,172.00	219.00	0.3%	7.3%
Least Bell's vireo								
Nesting/foraging habitat	0.01	--	2.25	--	39.00	--	4.7%	--
Bank swallow								
Nesting habitat	0.00	--	1.90	--	37.00	--	5.1%	--
Tricolored blackbird								
Nesting habitat	0.08	--	9.33	--	86.00	--	10.8%	--
Foraging habitat	0.26	0.00	119.48	21.86	8,942.00	230.00	1.3%	9.5%
Total	0.34	0.00	128.81	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 FY22/23 a total of 28 sites had been enrolled in the reserve system.

During FY22/23 the Conservancy actively pursued the enrollment of both newly protected lands and pre-permit reserve lands into the reserve system. One pre-permit site and two newly protected land sites were enrolled in the reserve system during FY22/23. The enrollment dates and acreages for the sites enrolled during FY22/23 are included in Table 3-1. 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.

Substantial progress was also made towards the enrollment of five additional newly protected land site and two additional pre-permit site. The Science and Technical Advisory Committee (STAC) conducted five site visits during FY22/23 and recommended four of the five sites that were evaluated for reserve system enrollment. Two sites that were evaluated by the STAC during the previous reporting period (FY21/22) were approved by the Conservancy, CDFW, and USFWS as candidate Yolo HCP/NCCP reserve system sites in FY22/23. Two of the sites that were evaluated by the STAC during FY22/23 were approved by the Conservancy, CDFW, and USFWS as candidate Yolo HCP/NCCP reserve system sites in FY22/23.

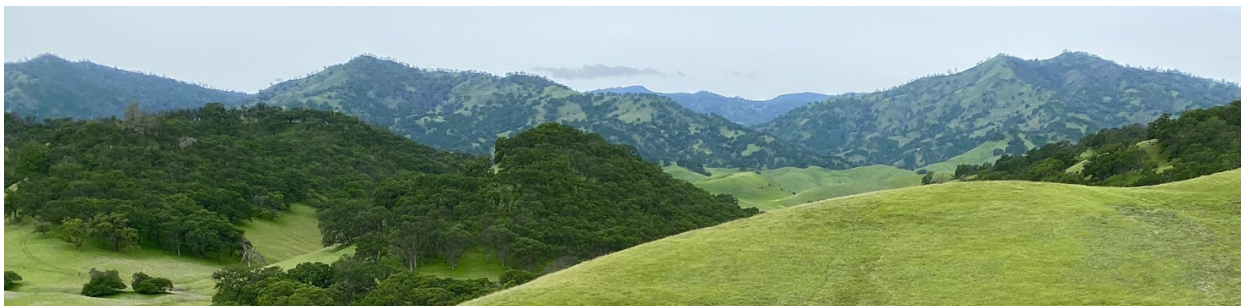


Figure 3-1: Sites enrolled in the reserve system

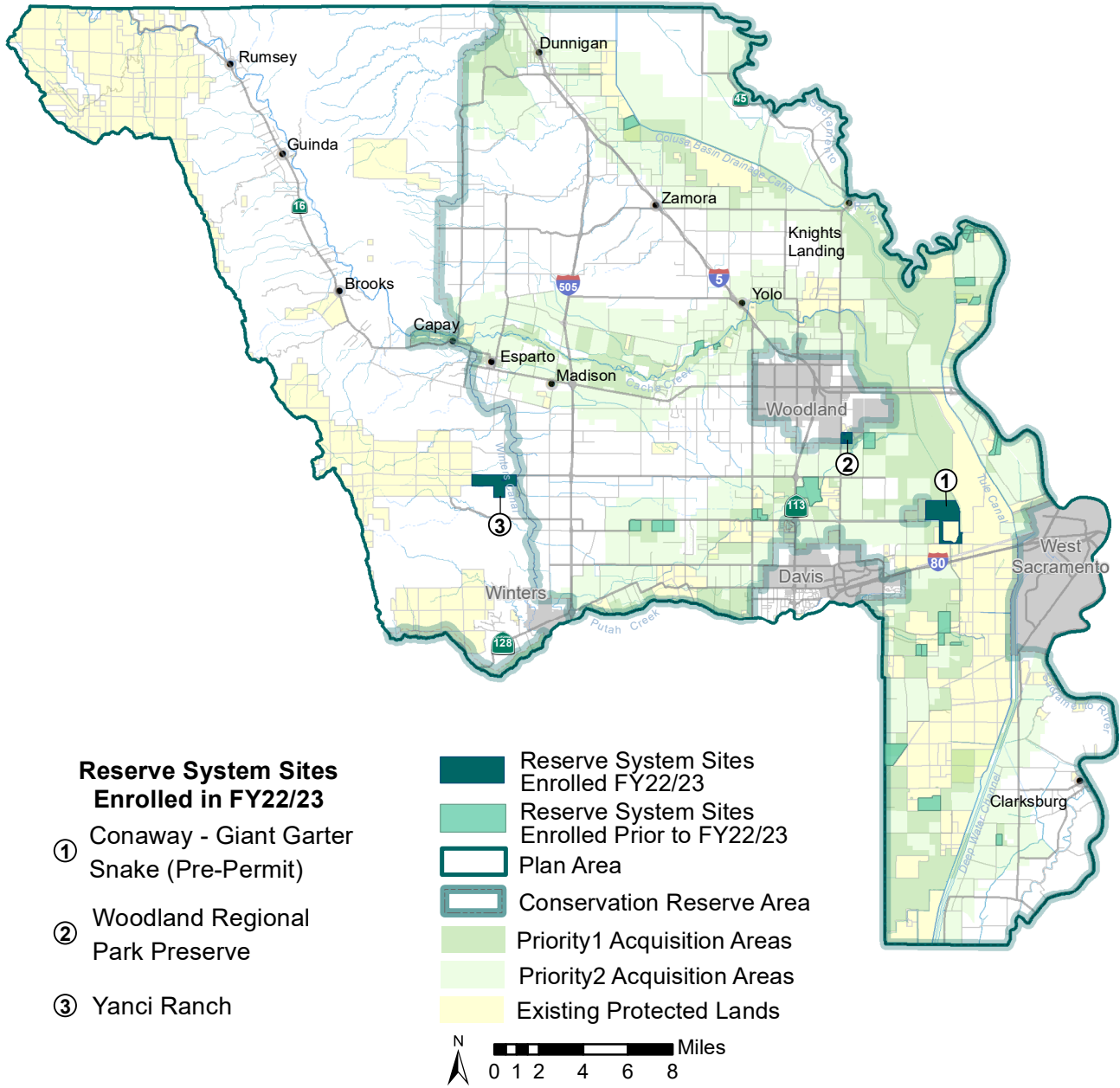


Table 3-1: Sites enrolled in the reserve system in FY22/23

Site Name	Reporting Year	Date Enrolled	Site Type	Total Acres Enrolled	Conservation Acres Enrolled ^a
Conaway - Giant Garter Snake	FY22/23	11/3/2022	Pre-Permit	1,000.00	1,000.00
Woodland Regional Park Preserve	FY22/23	6/26/2023	Newly Protected	153.10	143.63
Yanci Ranch	FY22/23	6/29/2023	Newly Protected	795.35	788.65
Summary of Conservation Acres Enrolled Through June 30, 2023					
Pre-Permit Lands Enrolled in FY22/23:					1,000.00
Total Pre-Permit Lands Enrolled:					4,626.88
Newly Protected Lands Enrolled in FY22/23:					932.28
Total Newly Protected Lands Enrolled:					1,210.08
Total Conservation Acres Enrolled:					5,836.96

^a Conservation land acres are the natural community and semi-natural community land cover acres that are protected or restored and count towards the commitments of the Yolo HCP/NCCP. Areas within easement development envelopes and other land cover types within an easement area are included in the total acres enrolled but do not count towards the Yolo HCP/NCCP commitments.

^b The enrollment date of this property is the date the Swainson's Hawk Pre-Permit Reserve Lands Management Plan was finalized.

Conaway Ranch - Giant Garter Snake 1 (pre-permit)

The Conaway Ranch Giant Garter Snake 1 conservation easement covers approximately 1,000 acres of Conaway Ranch, located within the eastern portion of Planning Unit 11. The easement is held by the California Department of Fish and Wildlife (CDFW) and was explicitly identified in the Plan as site to be enrolled in the Yolo HCP/NCCP reserve system as a pre-permit reserve site once a management plan for the area covering the easement was completed. The management plan for this site was signed by the CDFW Region 2 Manager and enrolled in the Yolo HCP/NCCP reserve system on November 3, 2022. This site primarily consists of rice fields along with associated irrigation canals that are managed to provide consistent aquatic habitat for giant garter snakes and low berms and levees that are maintained in as natural a state as practicable to provide upland and winter refugia habitat for giant garter snakes.



Woodland Regional Park Preserve

The Woodland Regional Park Preserve was enrolled in the Yolo HCP/NCCP reserve system on June 26, 2023, when the conservation easement was recorded. This site is in the southwest portion of the City of Woodland in Planning Unit 19. The conservation easement protects approximately 138 acres of land containing alkali prairie, grassland, valley foothill riparian, and created lacustrine natural communities along with areas identified for the creation of additional valley foothill riparian and fresh emergent wetland habitat. The site provides habitat for a variety of species including the following Yolo HCP/NCCP covered species: palmate-bracted bird’s-beak, Swainson’s hawk, white-tailed kite, western burrowing owl, tricolored blackbird, and western pond turtle. A highlight of this conservation easement is that it protects a previously unprotected population of palmate-bracted bird’s-beak and fulfills the Yolo HCP/NCCP’s requirement to protect 35 acres of alkali prairie natural community on Woodland Regional Park prior to any loss of this natural community as a result of covered activities (Yolo HCP/NCCP biological objective NC-AP1.1).



Yanci Ranch

Yanci Ranch was enrolled in the Yolo HCP/NCCP reserve system on June 29, 2023, when the conservation easement was recorded. This conservation easement protects approximately 787 acres grassland, blue oak woodland, riparian, and fresh emergent wetland natural communities within Planning Unit 3. The site provides habitat for a variety of species including the following Yolo HCP/NCCP covered species: Swainson’s hawk, white-tailed kite, western burrowing owl, tricolored blackbird, Valley elderberry longhorn beetle, and western pond turtle. Enrollment of this site in the Yolo HCP/NCCP reserve system assists the Yolo Habitat Conservancy in its efforts to fulfill the Yolo HCP/NCCP conservation requirements for the abovementioned natural communities and covered species. A highlight of this conservation easement is that it protects approximately 43.6 acres of blue oak woodland, fulfilling the Yolo HCP/NCCP’s requirement to protect at least 10 acres of blue oak woodland on newly protected land.

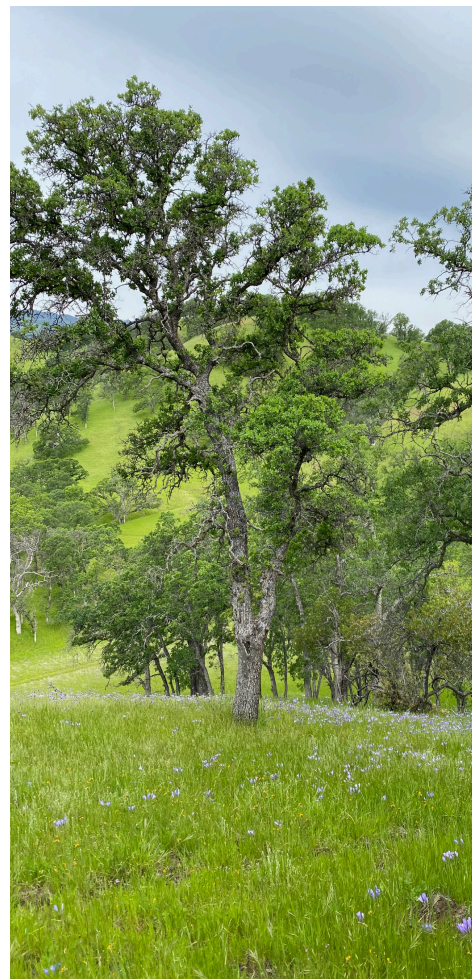


Figure 3-2: Actual vs. projected reserve system enrollment

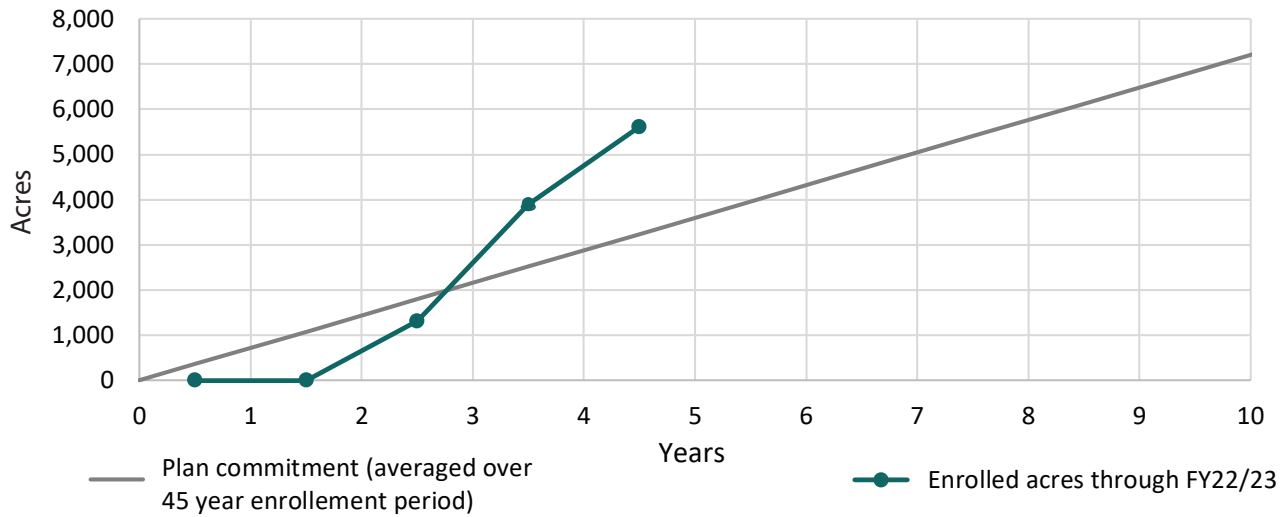


Table 3-2: Natural community land cover acres enrolled in the reserve system

Natural Communities	Total Enrollment Requirements (acres)			Reporting Period Enrollment (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	Pre-Permit	Newly Protected	Restoration/Creation
Rice	1,775	2,800	--	774.1	0.0	--	883.1	0.0	--	49.8%	0%	--
Cultivated Lands (non-rice)	3,649	14,362	--	0.0	0.0	--	2360.2	238.6	--	64.7%	1.7%	--
Grassland	335	4,430	--	0.0	794.3	--	106.7	806.3	--	31.9%	18.2%	--
Oak Woodland (Valley Oak Woodland+ Blue Oak Woodland)	--	30	--	--	43.7	--	--	43.7	--	--	145.6%	--
Alkali Prairie	--	33.7	--	--	36.7	--	--	36.7	--	--	109%	--
Fresh Emergent Wetland	750	500	8.4 / 88 ^b	108.9	3.3	5.6	674.4	5.5	5.6	89.9%	1.1%	67% / 6%
Valley Foothill Riparian	--	1,600	29 / 608 ^c	--	21.8	1.3	237.8	32.3	5.0	100% ^e	2%	17% / 1%
Lacustrine and Riverine	--	600	27.5 / 260 ^d	35.8	6.4	6.4	82.5	7.8	6.4	100% ^e	1.3%	23% / 3%
Total Natural Communities^f	8,000	24,406	62.6 / 956	918.8	907.0	13.3	4,344.8	1,171.8	17.0	54.3%	4.8%	27.1%

^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	Reporting Period Conservation (acres except where noted)		Cumulative Conservation (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	Pre-Permit	Newly Protected
Valley elderberry longhorn beetle								
Riparian habitat	0	2	210	13	10	1600	100%	1%
Non-riparian habitat	0	20	36	20	120	20	30%	20
Total	0	22	246	22	130	1620	100%	1%
California tiger salamander								
Aquatic breeding habitat	0	0	0	0	27	36	0%	0%
Upland habitat	0	0	0	0	340	2,000	0%	0%
Total	0	0	0	0	367	2,036	0%	0%
Ponds - seasonal aquatic breeding habitat (no. of ponds)	--	0	--	0	--	36	--	0%
Western pond turtle								
Aquatic habitat	757	11	1069	13	2098	2400	51.0%	0.5%
Nesting and overwintering habitat	97	675	679	699	978	3475	69.4%	20.1%
Total	854	686	1749	712	3076	5875	56.8%	12.1%
Giant garter snake								
Rice habitat	774	0	883	0	1775	2800	49.8%	0%
Aquatic habitat	36	0	66	8	140	420	47.1%	1.9%
Freshwater emergent habitat	109	0	678	2	750	500	90.4%	0.4%
Active season upland movement	1	0	28	25	130	1160	21.8%	2.2%
Overwintering habitat	0	0	10	78	115	2315	9.0%	3%
Total	920	0	1666	114	2910	7195	57.2%	1.6%
Swainson's hawk								
Nesting habitat	14	6	108	16	215	1,600	50.4%	1.0%
Natural foraging habitat	95	831	177	843	980	4,430	18.1%	19.0%
Cultivated lands foraging habitat	14	0	2,323	290	3,600	14,362	64.5%	2.0%
Total	123	837	2,609	1,149	4,795	20,392	54.4%	5.6%
White-tailed kite								
Nesting habitat	14	81	108	92	215	1,600	50.4%	6%
Foraging habitat	109	826	2,144	999	3,330	18,792	64.4%	5%
Total	124	907	2,252	1,090	3,545	18,792	63.5%	6%
Western yellow-billed cuckoo								
Nesting/foraging habitat ^a	0	0	164	0	135	500	121%	0%
Western burrowing owl								
Primary habitat	0	88	85	100	330	3,000	25.8%	3.3%
Other habitat	0	0	843	186	770	2,500	109.5%	7.4%
Total	0	88	928	287	1,100	5,500	84.4%	5.2%
Least Bell's vireo								
Nesting/foraging habitat ^a	0	0	186.60	0	110	600	169.6%	0%
Bank swallow								
Nesting habitat	0	0	1.8	0	--	50	100%	0%
Tricolored blackbird								
Nesting habitat ^a	11	0	265	0	150	200	100%	0%
Foraging habitat	774	794	2,771	1,016	4,000	16,610	69.3%	6.1%
Total	785	794	3,036	1,016	4,150	16,810	73.1%	6.0%
Palmate-bracted bird's beak								
Habitat	0	37	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 prior to Yolo HCP/NCCP, resulting in modeled habitat acerages 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 FY22/23, 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 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 so the restoration and enhancement acreages attributed to each site are currently pending and will not be considered final until verified that success criteria have been met after 5 years of post-restoration monitoring.



Table 3-4: Restoration activities conducted through FY22/23

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	2025	--	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	--
Woodland Regional Park Preserve Wetland Restortation ^b	2023 ^c	ongoing	pending	5.62	0.38	6.37
TOTAL:				5.62	5.00	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

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. 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. Since initial planting efforts at the site, numerous site visits have been made to establish and monitor the revegetation progress and its overall success. 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 supplemental irrigation, weed control, minimizing herbivory, mowing, and trash removal. During 2023, the fourth year of annual monitoring, 89.1% of the 878 total plants (elderberry and native associates) planted have survived and all but two elderberry transplants have survived. A summary of the status of planting survivorship is provided in Table 3-5. Most mortality has been attributed to consecutive drought conditions experienced in 2021 and 2022. As a result, plantings were provided supplemental irrigation by importing water to the site during very dry periods.

Table 3-5: Woodland Reiff restoration monitoring results for FY22/23 (Year 4)

Planting	Min. # Required to be Planted	Total # Planted	Total # Surviving ^a	% Survival
Blue elderberry	290	327	309	107%
Native Associate Plantings	465	551	364	78%
Overall Total	755	878	673	89%

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

Correll

After enrolling the Correll site into the reserve system in FY21/22, the Conservancy developed a restoration plan for 3.4 acres of the site to provide a blueprint for providing habitat mitigation for the valley elderberry longhorn beetle on the site (VELB mitigation area). During FY21/22, a total of 64 elderberries and 88 native associates were planted within 0.53-acres of the VELB mitigation area to mitigate for impacts associated with two projects that received Yolo HCP/NCCP coverage during FY21/22 (Rivers 202 and Pioneer Village). During FY22/23 two additional projects received Yolo HCP/NCCP permit coverage that required compliance with Avoidance and Minimization Measure 12, Minimize Take and Adverse Effects on Habitat of Valley Elderberry Longhorn Beetle (Rivers 2 and UCD Orchard Park). These plantings included the planting of 88 additional elderberries and 142 native associates within a 0.95-acre area within the designated VELB mitigation area that was contiguous with the FY21/22 plantings.

A series of significant winter storms during the beginning of 2023 flooded the Correll site, which left the majority of the previously planted VELB mitigation area submerged for several weeks. After the water on the site subsided the Yolo RCD documented plant mortality, which is documented in Table 3-6. The elderberry plantings on the site dropped below the 60% survival threshold so the Conservancy and the Yolo RCD initiated efforts to reconfigure the VELB mitigation area 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. Replanting efforts were conducted in the second half of 2023 and will be summarized in the FY23/24 Annual Report.

Table 3-6: Correll Site restoration monitoring results for FY22/23

Planting	Min. # Required to be Planted ^a	Total # Planted	Total # Surviving	% Survival
Blue elderberry	154	154	25	16%
Native Associate Plantings	206	218	148	72%
Overall Total	360	372	173	48%

Woodland Regional Park Preserve Wetland and Riparian Restoration

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. A new well was drilled on site during FY21/22, equipped with a variable speed pump to provide groundwater with which the pond water level can be raised. This dedicated water supply system is critical to managing late-summer water levels for aquatic and wetland habitat and will be used to help ensure aquatic habitat is available even during periods of drought. During FY22/23, Woodland Regional Park Preserve was enrolled in the reserve system and the well pump was operated such that water was maintained in the constructed wetland for the first time throughout the summer.

At the end of FY22/23 the well pump was being operated to actively manage water levels within the portions of the Woodland Regional Park Preserve graded as permanent wetland (lacustrine) and seasonal wetland (fresh emergent wetland) habitat areas. 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.



4. Management and Monitoring

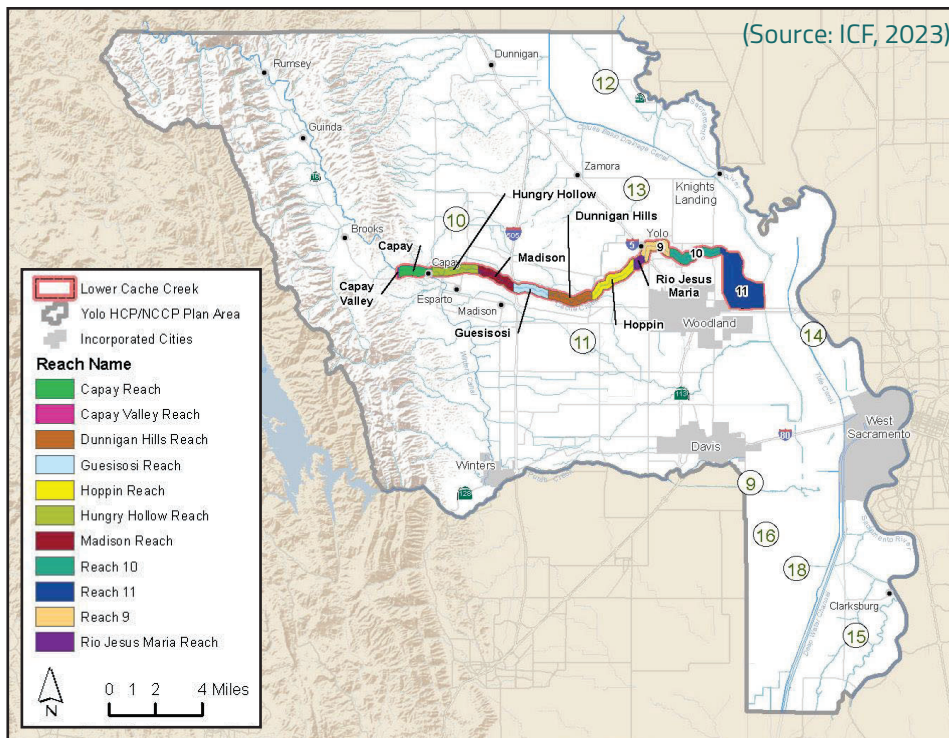
- This chapter summarizes the management, enhancement, monitoring, and research activities the Conservancy and partners conducted within the Yolo HCP/NCCP Plan Area and reserve system lands during the reporting period.

Reserve Management

Lower Cache Creek Reserve Unit Management Plan

The Conservancy completed the Lower Cache Creek Reserve Unit Management Plan in April 2023 to provide a management framework for the Lower Cache Creek Reserve Unit (Reserve Unit), which is composed primarily of riverine, riparian, and other associated natural communities along Lower Cache Creek within Planning Unit 7 (ICF, 2023). Lower Cache Creek provides a vital ecological corridor under the Yolo HCP/NCCP and provides habitat for eight Yolo HCP/NCCP covered species: valley elderberry longhorn beetle, western pond turtle, Swainson’s hawk, white-tailed kite, western yellow-billed cuckoo, least Bell’s vireo, bank swallow, and tricolored blackbird. The Lower Cache Creek Reserve Unit Management Plan identifies the reserve enrollment and management activities that support implementation of the Yolo HCP/NCCP conservation strategy and was developed in coordination with the Yolo County Natural Resources Division to ensure consistency with existing plans including the Parkway Plan and the Cache Creek Area Plan, of which the Cache Creek Resources Management Plan (CCRMP), Cache Creek Improvement Plan, and Off-Channel Mining Plan are part.

Figure 4-1: Lower Cache Creek Reserve Management Unit



Invasive Species Management

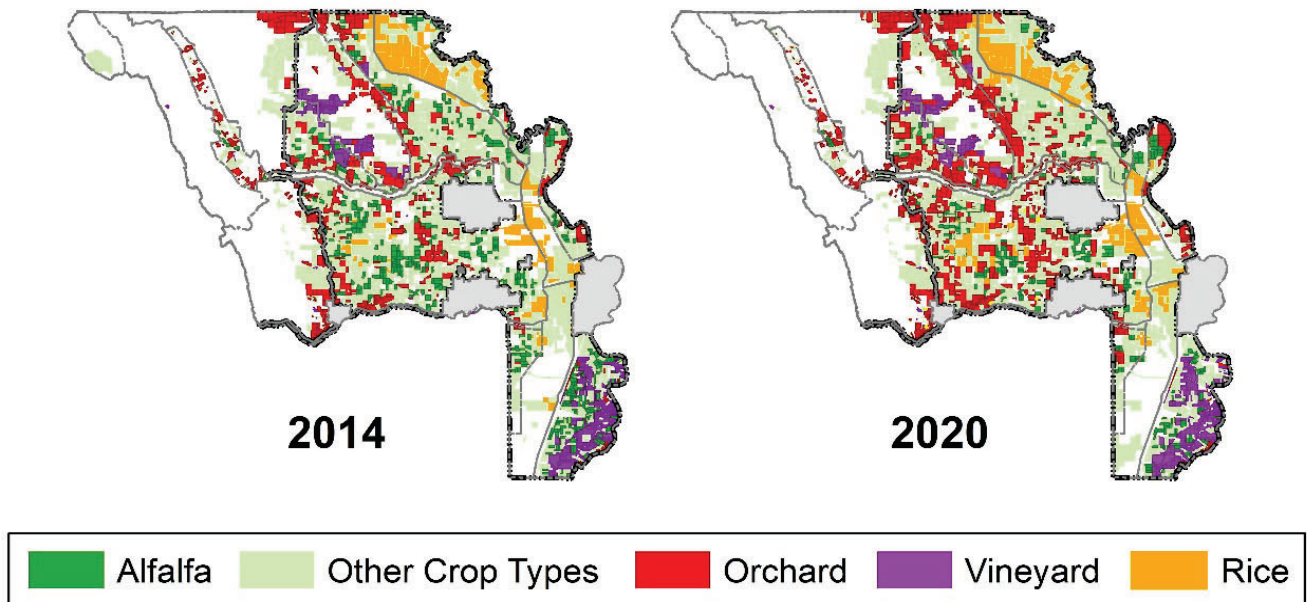
During FY22/23 the Yolo RCD coordinated with Yolo County’s Early Detection, Rapid Response (EDRR) program to identify priority EDRR weeds for reserve system sites and to map and treat Russian knapweed (*Rhaponticum repens*) at Woodland Regional Park.

Landscape-Level Monitoring

Land Cover Mapping Updates

The crop data in the Yolo HCP/NCCP land cover dataset was updated in order to have more accurate and up-to-date information from which to assess the spatial distribution of suitable foraging habitat on cultivated lands in Yolo County. The crop data utilized for the land cover dataset is sourced from the Yolo County Crops 2020 Open Data GIS dataset which was published on March 30, 2021. This particular dataset was used as it was the most current available spatial dataset of crop types within the Yolo HCP/NCCP Conservation Reserve Area at the time that this project was initiated. Once the 2020 crop data was obtained from the County, the crop type descriptors used in the County’s dataset were cross-walked with the crop type classifications used in the Yolo HCP/NCCP so that the updated land cover dataset continues to use the same crop type classifications as the original HCP/NCCP land cover dataset. The updated land cover dataset was then used to update the Swainson’s hawk and white-tailed kite habitat models, which both rely significantly on crop types within the agricultural landscape.

Figure 4-2: Agricultural lands update to land cover dataset



Suitable Nest Tree Mapping

The mapping of potentially suitable nest trees within the Yolo HCP/NCCP Conservation Reserve Area was conducted in FY22/23 using remote sensing tools within ArcGIS Pro that use object-oriented segmentation to isolate individual tree canopies within 4-band CIR (color infrared) National Agriculture Imagery Program (NAIP) aerial photography and generate a Light Detection and Ranging (LiDAR) dataset from input laser point cloud data (LAS) files. The resulting outputs include two feature class datasets. One dataset presents the final output data as polygons which align with the approximate spatial extent of the tree canopy of the trees and tree clusters that were mapped while the other output dataset presents the data as points that are positioned at the approximate center of each tree or tree cluster. This mapping effort was conducted in order for the Conservancy to be able to incorporate current nesting habitat availability, including individual trees, into updated versions of the Yolo HCP/NCCP Swainson’s hawk and white-tailed kite habitat models and to aid in efforts to prioritize the location of conservation efforts for these species within the Conservation Reserve Area.

Invasive species monitoring

The Yolo RCD performed landscape-level invasive plant species monitoring and research using resources from Cal-IPC and the Yolo County Weed Management Area to identify priority weed species in Yolo County that pose current or potential future risk of invasion to reserve system sites.

Reserve System Monitoring

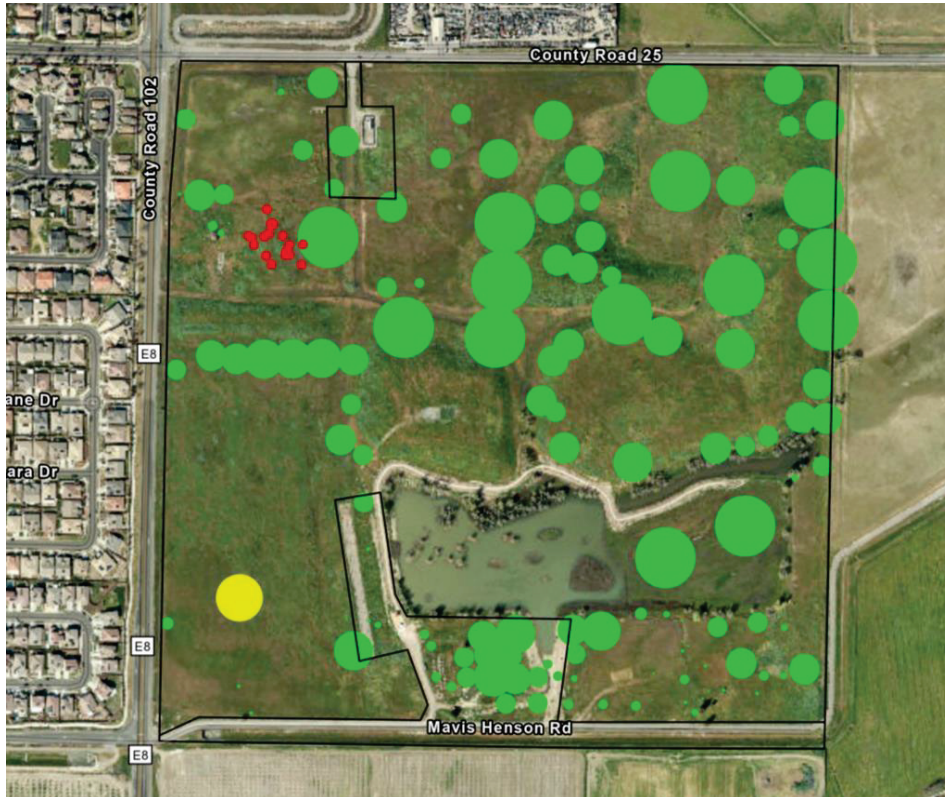
Invasive species monitoring

The Yolo RCD researched previously documented invasive plant species occurrences occurring on reserve system sites using data maintained by Cal-IPC, the Yolo County Weed Management Area, and UC Davis herbarium. Additionally, the Yolo RCD conducted site-specific invasive plant species distribution mapping at the Correll and Woodland Regional Park Preserve reserve system sites. Perennial pepperweed (*Lepidium latifolium*) and barbed goat grass (*Aegilops triuncialis*) were the two species mapped at the Correll site. Perennial pepperweed, Russian knapweed (*Acroptilon repens*), and whitetop (*Lepidium draba*) were mapped at the Woodland Regional Park Preserve.



Invasive species mapping at Correll

(Source: Yolo RCD)



Invasive species mapping at Woodland Regional Park Preserve
 (Source: Yolo RCD)

Effectiveness monitoring

The VELB mitigation areas previously planted at Woodland Reiff and the Correll site were monitoring during FY22/23 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.

The Conservancy was notified in FY22/23 by the Wildlife Heritage Foundation that they had observed an easement violation associated with the pre-permit conservation easement that the Wildlife Heritage Foundation holds on the Sacramento River Ranch property. They informed the Conservancy that they had discussed the violation with the landowner and that a notice of violation is forthcoming. All other HCP/NCCP reserve system sites were found to be in compliance with the terms of their respective easements during FY22/23.

5. Stay Ahead Compliance and Changed Circumstances

- This chapter also 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

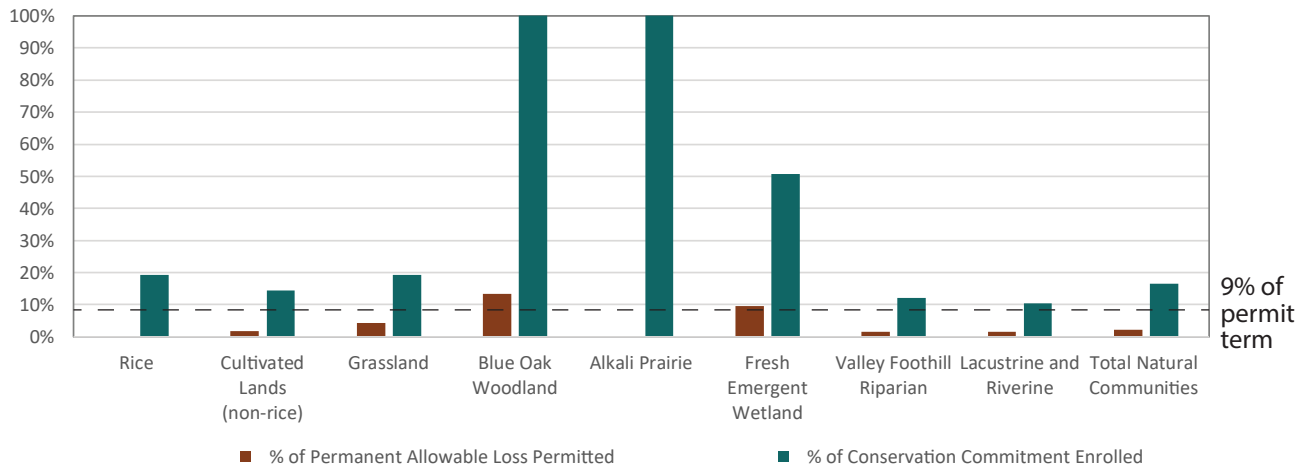
The conservation strategy of an NCCP must be implemented at or faster than the rate at which the loss of natural communities or habitat for covered species occurs so that conservation always stays ahead of effects and rough proportionality is maintained between adverse effects on natural communities 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 FY22/23 was 14.3 percent greater than the percentage of the total allowable permanent impacts that had been incurred by the end of FY22/23, meaning that the overall permanent conservation efforts of the Yolo HCP/NCCP implemented by the end of FY22/23 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 FY22/23. At the end of FY22/23, the stay-ahead provision was met both cumulatively and for each individual land cover type.

Table 5-1: Natural communities impacts and enrollment through FY22/23

Natural Communities	Cumulative Permanent Impacts (% of cap)	Cumulative Reserve Enrollment (% complete)	Difference (%)
Rice	0%	19.3%	19.3%
Cultivated Lands (non-rice)	1.8%	14.4%	12.6%
Grassland	4.2%	19.2%	15.0%
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	1.5%	12.2%	10.7%
Lacustrine and Riverine	1.5%	10.5%	9.0%
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.

On June 18, 2019, the California Fish and Game Commission advanced the state listing status of Crotch's bumble bee (*Bombus crotchii*) and western bumble bee (*Bombus occidentalis occidentalis*) as candidate species. The original candidacy determination was challenged in court. Candidacy was temporarily stayed beginning February 2021 following an adverse trial court judgment. The Third District Court of Appeal reversed the trial court judgment and candidacy was reinstated on September 30, 2022. Each of

these species has historic occurrence records within the Plan Area and the Crotch’s bumble bee has extant occurrence records within the Plan Area. As candidate species, they receive the same legal protection afforded to endangered or threatened species (Fish & G. Code, §§ 2074.2 & 2085).

A changed circumstance due to new non-covered species listing **did occur** in the reporting period.

The Conservancy will evaluate the potential impacts of covered activities on the Crotch’s bumble bee and western bumble bee and conduct an assessment of the presence of suitable habitat in areas of potential effect. The Conservancy will also implement measures to avoid take of the newly listed species, such as advising applicants they need seek separate take coverage for the bees.

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

^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 December value.

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.

The first portion of FY22/23 included the dry summer months of 2022, which were part of a three-year drought that constituted the driest years recorded in California (DWR, 2023). This was followed by a wetter than normal winter that ended the drought.

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 FY22/23 the amount of high-value agricultural foraging habitat acres fell below the 24,560-acre threshold for the third year in a row, however, total acres of habitat did not fall below the 267,750-acre threshold. The Plan Area experienced drought conditions from 2020 through fall of 2022. 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. Since the amount of high-value cultivated lands foraging habitat was close to the 24,560-acre threshold during FY19/20, the Conservancy proactively 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). If both the high value foraging habitat and total suitable foraging habitat acreages drop below the evaluation threshold during the next reporting period, then the Conservancy will have another Plan Area Swainson's hawk nest survey conducted to determine if further action is needed. Otherwise, the Conservancy will maintain the 5-year survey schedule contemplated in the Yolo HCP/NCCP and have the next Plan Area Swainson's hawk nest survey conducted in 2025.

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

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

Foraging Habitat	Evaluation Threshold (acres)	Reporting Period ^a
High Value Foraging Habitat	24,584	23,782
Total Suitable Foraging Habitat	267,750	268,408

^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.

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 March 27, 2023, 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 2023 are listed below in Table 7-4.

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 FY22/23 on May 16, 2022. Table 7-1 below, provides the adopted budget summary along with actual revenue and expenditures accrued during FY22/23.

Table 7-1: Adopted budget, actual revenue, and actual expenditures for FY22/23

Description	Mitigation Fee Fund	Mitigation Account Fund	Grant Fund	Pre-Permit Endowment	Post Permit Endowment	Other Revenue Fund	Total
Beginning Balance	\$3,415,884	\$533,968	\$29,818	\$335,708	\$99,814	\$69,129	\$4,484,321
Revenue (Actual) ^a	\$824,984	\$24,200	\$1,361,927 ^b	\$26,655	\$236,545	\$34,431	\$2,508,742
Revenue (Budgeted)	\$1,505,000	\$2,000	\$125,000	\$10,000	\$44,000	\$51,000	\$1,737,000
Expenditure (Actual)	(\$1,493,706)	(\$407,557)	(\$1,371,388) ^b	(\$4,271)	\$0	\$0	(\$3,276,922)
Expenditure (Budgeted)	(\$4,055,500)	(\$552,884)	(\$125,000)	(\$10,000)	\$0	\$0	(\$4,743,384)
Actual Revenue vs. Expenditure	(\$668,722)	(\$383,357)	(\$9,461)	\$22,384	\$236,545	\$34,431	(\$768,180)
Closing Balance	\$2,747,162	\$150,611	\$20,357	\$358,092	\$336,359	\$103,560	\$3,716,141
Revenue Budget to Actual	55%	1210%	1090%	267%	538%	68%	144%
Expenditure Budget to Actual	37%	74%	1097%	43%	-	-	69%

^a Includes accrued interest

^b A total of \$1,300,000 in Section 6 funding (F20AP11994-00/WCB Subgrant SG-2202DD) was awarded for the purchase of an HCP/NCCP easement on Yanci Ranch. These funds were provided directly into an escrow account but are included in the Grant Fund to document the increase in easement assets held by the Conservancy and grant fund contributions supporting Yolo HCP/NCCP implementation during FY22/23. The annual audit for FY22/23 inadvertently allocated these funds to the Mitigation Account Fund. They are reported in the correct Fund location in this table.

Revenue Sources

The Conservancy received revenue from state and federal grants, as well as mitigation fees. Table 7-2 summarizes the state and federal grants that were actively used during FY22/23 and Table 7-3 summarizes the mitigation fee fund revenue and expenditures for FY22/23.

Table 7-2: State and federal grant revenue and expenditures for FY22/23

Funding Source	Funding Entity	Purpose	Amount Awarded	Required Match	Grant Funding Expended in FY22/23	Grant Funding Total Expended Through June 30, 2023
Direct^a						
NCCP Local Assistance (Q2020101)	CDFW	Mapping and prioritization of cultivated lands habitat	\$50,000	\$5,000	\$29,471	\$47,578
NCCP Local Assistance (Q2020102)	CDFW	Cache Creek Reserve Unit Management Plan	\$125,000	\$46,500	\$22,429	\$82,808
Indirect^b						
Non-Traditional Section 6 (F20AP11994-00/WCB Subgrant SG-2202DD)	USFWS	Easement Acquisitions	\$5,000,000	\$2,200,000	\$1,300,000	\$2,133,280
TOTAL			\$5,816,720	\$3,153,280	\$1,351,899	\$2,263,665

a. Direct grants: Grant funds reimburse the Conservancy for Yolo HCP/NCCP activities and therefore are included in the Conservancy's budget and financial documents as revenue.

b. Indirect grants: Grant funds are deposited directly into an escrow account for an easement acquisition and are not deposited into any financial accounts held or managed by the Conservancy so they are not documented as revenue in the Conservancy's budget and financial documents.

Table 7-3: Mitigation Fee Fund revenue and expenditures for FY22/23

	Beginning Balance	Revenue	Interest	Expenditures	Closing Balance
Total Balance	3,415,884	732,892	92,092	(1,493,706)	\$2,747,162

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.

At the beginning of FY22/23 there was also a Non-Riparian Elderberry Transplant Maintenance Fee. This fee was adopted by resolution after a public hearing conducted by the Conservancy Board on September 20, 2021. The purpose of the Non-Riparian Elderberry Transplant Maintenance Fee was to cover the costs associated with the required five years of monitoring and maintenance of elderberry shrubs transplanted from non-riparian land cover types. Previously there was no established fee for this activity type. On September 22, 2022, the Conservancy Board held a public hearing and adopted a resolution eliminating the per acre non-riparian elderberry transplant maintenance fee and increasing the per acre land cover fee and the valley foothill riparian fee to simplify the overall cost calculations and better account for full cost recovery as described in the Updated Land Cover Fee & Valley Foothill Riparian Fee memo prepared by Robert Spenser of Urban Economics (Urban Economics, 2022).

(B) The amount of the fee.

The Yolo HCP/NCCP fees are updated annually on or about March 15. In FY22/23, the Yolo HCP/NCCP fees were updated on March 27, 2023. The Yolo HCP/NCCP per acre fees, as of the March 2023 update, are shown in Table 7-4.

Table 7-4: Yolo HCP/NCCP fees at the end of FY22/23

Fee Type	Fee Amount (per acre)
Land Cover Fee	\$16,202
Wetlands Fee	
Fresh Emergent Wetland	\$87,337
Valley Foothill Riparian	\$91,814
Lacustrine and Riverine	\$70,046

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

See Table 7-3.

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

See Table 7-3.

(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 2023. Yolo Habitat Conservancy Elderberry Seedlings and Native Associates Planting Project: 4th Year Monitoring Report (2023). Yolo County, California.

Urban Economics. 2022. Updated Land Cover Fee & Valley Foothill Riparian Fee. August 19, 2022 Memorandum prepared for the Yolo Habitat Conservancy.



Yolo Habitat Conservancy

PO Box 2202

Woodland, CA 95776

info@yolohabitatconservancy.org

www.yolohabitatconservancy.org

Yolo Habitat Conservancy

Meeting Date: 05/20/2024

Information

SUBJECT

Receive and file the FY22-23 independent auditor's report from Maze & Associates

Attachments

Staff Report

Att. A. Independent Auditors Report

Att. B. Communication Letter

Form Review

Form Started By: Charlie Tschudin

Final Approval Date: 05/15/2024

Started On: 05/15/2024 01:56 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: Elisa Sabatini
Executive Director

Re: Receive and file the FY22-23 independent auditor's report from Maze & Associates

Date: May 20, 2024

REQUESTED ACTIONS:

1. Receive and file the FY22-23 independent auditor's report from Maze & Associates (Attachment A)

BACKGROUND:

The Board of Directors requires annual outside audits of the YHC finances, including a presentation to the Board. The auditor did not include any findings and the auditors will present on the FY22-23 audit at the July 2024 Board of Directors meeting. The Conservancy also provides the audit to member agency city managers and the County Administrator of Yolo County. The independent auditor, Maze & Associates, completed the 2022-23 independent auditor's report (Attachment B).

ATTACHMENTS:

Attachment A. FY22/23 Independent Auditor's Report

Attachment B. FY22/23 Audit Communication Letter

**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, 2023

This Page Left Intentionally Blank

YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY

FOR THE FISCAL YEAR ENDED
JUNE 30, 2023

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, 2023	34
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Grant Special Revenue Fund – For the Year Ended June 30, 2023	35
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Other Revenue Special Revenue Fund – For the Year Ended June 30, 2023	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, 2023	37
Notes to Required Supplementary Information.....	39

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

**FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

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, 2023	42
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Post Permit Endowment Permanent Fund – For the Year Ended June 30, 2023	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, 2023, 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, 2023, 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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 80 percent of General Fund program revenues for the year ended June 30, 2023. 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 May 3, 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
May 3, 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, 2023. 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 \$9,624,456 (net position), of which \$2,850,722 is reported as unrestricted net position.

The Habitat JPA's total net position increased by \$1,732,324 which was largely driven by mitigation fee revenue.

The Habitat JPA recorded program revenue of \$2,297,025, comprised of mitigation fees, grants, interest, and other income. The Habitat JPA reported \$703,278 in program expense, including professional services, real estate acquisition, and miscellaneous expenses. The Habitat JPA reported resulting net program revenue of \$1,593,747.

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 page 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 16-18 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 19-29 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 \$9,624,456 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

Assets:	2023	2022	Increase (Decrease)
Current Assets:			
Cash and investments	3,124,488	4,312,600	(1,188,112)
Receivables:			-
Accounts	159,915	-	159,915
Due from other governments	24,857	58,185	(33,328)
Restricted cash and investments	544,211	435,522	108,689
	<u>3,853,471</u>	<u>4,806,307</u>	<u>(952,836)</u>
Noncurrent Assets:			
Capital assets	5,908,315	3,407,811	2,500,504
Total Assets	<u>9,761,786</u>	<u>8,214,118</u>	<u>1,547,668</u>
Liabilities:			
Accounts Payable	13,197	109,748	(96,551)
Unearned revenue	124,133	176,741	(52,608)
Deposits payable	-	16,980	(16,980)
Due to other governments	-	18,517	(18,517)
Loans payable	-	-	-
Total Liabilities	<u>137,330</u>	<u>321,986</u>	<u>(184,656)</u>
Net Potision:			
Net investment in capital assets	5,908,315	3,407,811	2,500,504
Restricted	865,419	1,068,437	(203,018)
Unrestricted	2,850,722	3,415,884	(565,162)
Total Net Position	<u>9,624,456</u>	<u>7,892,132</u>	<u>1,732,324</u>

At the end of the current fiscal year, the Habitat JPA's total net position increased by \$1,732,324 which was largely driven by mitigation fee revenue.

CHANGES IN NET POSITION

	2023	2022	Increase (Decrease)
Program Expenses:			
Professional services	516,868	517,620	(752)
Miscellaneous expenses	186,410	192,861	(6,451)
Total program expenses	<u>703,278</u>	<u>710,481</u>	<u>(7,203)</u>
Program Revenues:			
Operating grants, contributions, and fees	2,297,025	3,750,363	(1,453,338)
Total program revenues	<u>2,297,025</u>	<u>3,750,363</u>	<u>(1,453,338)</u>
Net program revenue	<u>1,593,747</u>	<u>3,039,882</u>	<u>(1,446,135)</u>
General Revenues (Expenses):			
Capital contributions	-	1,232,885	(1,232,885)
Use of money and property (losses on investment)	138,577	(160,459)	299,036
Interest expense	-	(2,591)	2,591
Total general revenues (expenses)	<u>138,577</u>	<u>1,069,835</u>	<u>(931,258)</u>
Change in net position	<u>1,732,324</u>	<u>4,109,717</u>	<u>(2,377,393)</u>
Net position at Beginning of Year	7,892,132	3,826,089	4,066,043
Restatement of Net Position	-	(43,674)	43,674
Net Pposition at Beginning of Year, as restated	<u>-</u>	<u>3,782,415</u>	<u>4,109,717</u>
Net Position at End of Year	<u>9,624,456</u>	<u>7,892,132</u>	<u>1,732,324</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 \$2,850,722, a decrease of \$565,162 from the prior fiscal year because of increasing the Habitat JPA's investment in capital assets at a rate that outpaced revenue collected.

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 \$20,357, and \$103,560, 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 \$150,611. 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 \$358,092 and \$336,359 respectively, an increase of \$22,384 from prior year in the Pre-permit Permanent Fund, and an increase of \$236,545 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, 2023, the Habitat JPA received less mitigation fee revenue than budgeted.
- The Habitat JPA spent less on professional services and other expenses but invested more in capital easements than originally budgeted.

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, 2023, the Habitat JPA engaged in fewer grant billable tasks than anticipated resulting in less grant revenues and expenditures than budgeted.

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, 2023, there were less Special Participating Entity projects than anticipated, resulting in revenues 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, 2023, the Habitat JPA experienced a gain on investments due to favorable market conditions.
- During the fiscal year ended June 30, 2023, the Habitat JPA experienced higher than anticipated revenues than budgeted due to a contribution of \$1.3M toward a conservation easement.
- During the fiscal year ended June 30, 2023, more conservation easement acquisitions were finalized and as such expenditures were higher than budgeted.

Capital Assets

The Habitat JPA's net investment in capital assets, as of June 30, 2023, 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 2023-24. 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, 2024.

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, 2023**

ASSETS

Current assets:

Cash and investments in County Treasury (Note 2)	\$ 3,124,488
Accounts receivable	159,915
Due from other governments	24,857
Restricted cash and investments (Note 2)	141,225
Restricted cash with fiscal agent (Note 2)	402,986
Total Current Assets	3,853,471

Noncurrent assets:

Capital assets (Note 3)	5,908,315
Total Assets	9,761,786

LIABILITIES

Accounts payable	13,197
Unearned revenue	124,133
Total Liabilities	137,330

NET POSITION

Net investment in capital assets	5,908,315
Restricted for:	
Wildlife mitigation	507,327
Endowment	358,092
Unrestricted	2,850,722
Total net position	\$ 9,624,456

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, 2023**

Program Expenses:	
Professional services	\$ 516,868
Miscellaneous expenses	<u>186,410</u>
Total program expenses	<u>703,278</u>
 Program Revenues:	
Operating grants, contributions and fees	<u>2,297,025</u>
Total program revenues	<u>2,297,025</u>
Net program revenue (expense)	<u>1,593,747</u>
 General Revenues (Expenses)	
Use of money and property (losses on investments)	<u>138,577</u>
Total General Revenues	<u>138,577</u>
Change in net position	<u>1,732,324</u>
Net position - Beginning of year	<u>\$ 7,892,132</u>
Net position - End of year	<u><u>\$ 9,624,456</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, 2023**

	<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)	\$ 2,866,570	\$ -	\$ 107,307	\$ 150,611	\$ -	\$ -	\$ 3,124,488
Accounts receivable	1,241	9,574	-	-	-	149,100	159,915
Due from other governments	-	24,857	-	-	-	-	24,857
Due from other funds	14,074	-	-	-	1,140	-	15,214
Restricted assets:							
Cash and investments (Note 2)	-	-	-	-	7,793	133,432	141,225
Cash and investments with fiscal agents (Note 2)	-	-	-	-	349,159	53,827	402,986
Total Assets	<u>\$ 2,881,885</u>	<u>\$ 34,431</u>	<u>\$ 107,307</u>	<u>\$ 150,611</u>	<u>\$ 358,092</u>	<u>\$ 336,359</u>	<u>\$ 3,868,685</u>
Liabilities and Fund Balance							
Liabilities:							
Accounts payable	\$ 13,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,197
Unearned revenue	120,386	-	3,747	-	-	-	124,133
Due to other funds	1,140	14,074	-	-	-	-	15,214
Total Liabilities	<u>134,723</u>	<u>14,074</u>	<u>3,747</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>152,544</u>
Fund balance							
Nonspendable:							
Endowment	-	-	-	-	358,092	-	358,092
Restricted:							
Wildlife Mitigation	-	20,357	-	150,611	-	336,359	507,327
Unassigned	2,747,162	-	103,560	-	-	-	2,850,722
Total Fund Balance	<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>
Total Liabilities and Fund Balance	<u>\$ 2,881,885</u>	<u>\$ 34,431</u>	<u>\$ 107,307</u>	<u>\$ 150,611</u>	<u>\$ 358,092</u>	<u>\$ 336,359</u>	<u>\$ 3,868,685</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, 2023**

Fund balances - Governmental funds	\$ 3,716,141
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>\$ 9,624,456</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, 2023**

	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	\$ 674,307	\$ -	\$ 22,068	\$ -	\$ -	\$ 139,120	\$ 835,495
Grant revenue	-	63,048	-	-	-	-	63,048
SPE fees	-	-	-	-	-	22,068	22,068
Other revenue	12,900	-	-	1,306,826	-	-	1,319,726
Charges for services	45,685	-	11,003	-	-	-	56,688
Use of money and property (losses on investment)	92,092	(1,121)	1,360	17,374	25,515	3,357	138,577
Total Revenues	<u>824,984</u>	<u>61,927</u>	<u>34,431</u>	<u>1,324,200</u>	<u>25,515</u>	<u>164,545</u>	<u>2,435,602</u>
Expenditures							
Current:							
Professional services	440,747	71,378	-	472	4,271	-	516,868
Capital Outlay - Easements	1,050,170	-	-	1,450,334	-	-	2,500,504
Other expenditures	1,649	10	-	184,751	-	-	186,410
Total Expenditures	<u>1,492,566</u>	<u>71,388</u>	<u>-</u>	<u>1,635,557</u>	<u>4,271</u>	<u>-</u>	<u>3,203,782</u>
Excess (deficiency) of revenues over expenditures	<u>(667,582)</u>	<u>(9,461)</u>	<u>34,431</u>	<u>(311,357)</u>	<u>21,244</u>	<u>164,545</u>	<u>(768,180)</u>
Other Financing Sources (Uses)							
Transfers in	-	-	-	-	1,140	72,000	73,140
Transfers out	(1,140)	-	-	(72,000)	-	-	(73,140)
Total Other Financing Sources (Uses)	<u>(1,140)</u>	<u>-</u>	<u>-</u>	<u>(72,000)</u>	<u>1,140</u>	<u>72,000</u>	<u>-</u>
Net Change in Fund Balance	<u>(668,722)</u>	<u>(9,461)</u>	<u>34,431</u>	<u>(383,357)</u>	<u>22,384</u>	<u>236,545</u>	<u>(768,180)</u>
Fund balance - Beginning	<u>\$ 3,415,884</u>	<u>\$ 29,818</u>	<u>\$ 69,129</u>	<u>\$ 533,968</u>	<u>\$ 335,708</u>	<u>\$ 99,814</u>	<u>\$ 4,484,321</u>
Fund balance - Ending	<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>

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 YEAR ENDED JUNE 30, 2023**

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 \$ (768,180)

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.	2,500,504
--	-----------

NET CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 1,732,324
---	--------------

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, 2023**

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, 2023**

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, 2023**

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, 2023, 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, 2023**

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, 2023**

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, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. New Accounting Pronouncements

GASB Statement No. 91 – In May 2019, GASB issued Statement No. 91, Conduit Debt Obligations. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with such arrangements. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. This Statement is effective for reporting periods beginning after December 15, 2021, or fiscal year 2022-23. This statement is effective for the 2022-2023 fiscal year and had no effect on the Habitat JPA’s financial statements.

GASB Statement No. 92 – In January 2020, GASB issued Statement No. 92, Omnibus 2020. The primary objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements for a variety of topics. This Statement is effective for reporting periods beginning after June 15, 2022, or the fiscal year 2022-23. This statement is effective for the 2022-2023 fiscal year and had no effect on the Habitat JPA’s financial statements.

GASB Statement No. 94 – In March 2020, GASB issued Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement is effective for reporting periods beginning after June 15, 2022, or the fiscal year 2022-23. This statement is effective for the 2022-2023 fiscal year and had no effect on the Habitat JPA’s financial statements.

GASB Statement No. 96 – In May 2020, GASB issued Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this Statement is to improve financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. This Statement is effective for reporting periods beginning after June 15, 2022, or the fiscal year 2022-23. This statement is effective for the 2022-2023 fiscal year and had no effect on the Habitat JPA’s financial statements.

GASB Statement No. 99 – In April 2022, GASB issued Statement No. 99, Omnibus 2022. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. This Statement is effective for reporting periods beginning after June 15, 2022, or the fiscal year 2022-23. This statement is effective for the 2022-2023 fiscal year and had no effect on the Habitat JPA’s financial statements.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. New Accounting Pronouncements, (Continued)

Governmental Accounting Standards Board (GASB) Statement No. 88 – *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequence, significant termination events with finance-related consequences, and significant subjective acceleration clauses. For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. This statement is effective for the 2022-2023 fiscal year and had no effect on the Habitat JPA's 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.

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.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

- 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	\$ 3,124,488
Restricted Cash and Yolo Community Foundation Endowment	544,211
Total Cash and Investments	\$ 3,668,699

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.

At June 30, 2023, the Habitat JPA had the following investments:

	Interest Rates	Maturities	Cost Value	Fair Value	WAM (Years)
Cash in County Pooled Treasury	Variable	On Demand	\$ 3,034,532	\$ 3,124,488	1.25
Restricted Cash in County Pooled Treasury	Variable	On Demand	528,543	544,211	1.25
Total Cash and Investments			\$ 3,563,075	\$ 3,668,699	

At June 30, 2023 the Habitat JPA had the following restrictions on cash balances:

Restricted for:

Conservation Easement Endowment	\$ 141,225
Yolo Community Foundation Endowment	402,986
Total Restricted Cash	\$ 544,211

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.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

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, 2023, the Habitat JPA held no individual investments. All funds are invested in the County Pool.

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, 2023 of \$3,662,122 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, 2023 is as follows:

	Balance July 1, 2022	Additions	Retirements	Balance June 30, 2023
Capital Assets, Not Being Depreciated				
Land easements	\$ 3,407,811	\$ 2,500,504	\$ -	\$ 5,908,315
Total Capital Assets, Not Being Depreciated	<u>\$ 3,407,811</u>	<u>\$ 2,500,504</u>	<u>\$ -</u>	<u>\$ 5,908,315</u>

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

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:

2023 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, 2023 or the prior two fiscal years.

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 2023 fiscal year as follows:

	Amount
Administrative Services	\$ 127,389
IT Services	8,200
Accounting Services	5,016
Legal Services	408
Total	\$ 141,013

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.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY
CONSERVATION PLAN JOINT POWERS AGENCY
NOTE TO BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023, 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, 2023. 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.

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 80 percent of General Fund program revenues for the year ended June 30, 2023. 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 YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Mitigation fees	\$ 1,500,000	\$ 1,500,000	\$ 674,307	\$ (825,693)
Other revenue	-	-	12,900	12,900
Charges for services	-	-	45,685	45,685
Use of money and property (losses on investment)	5,000	5,000	92,092	87,092
Total Revenues	<u>1,505,000</u>	<u>1,505,000</u>	<u>824,984</u>	<u>(680,016)</u>
Expenditures				
Current:				
Professional services	800,000	800,000	440,747	359,253
Other expenditures	3,005,500	3,005,500	1,649	3,003,851
Capital Outlay - Easements	250,000	250,000	1,050,170	(800,170)
Total Expenditures	<u>4,055,500</u>	<u>4,055,500</u>	<u>1,492,566</u>	<u>2,562,934</u>
Excess (deficiency) of revenues over expenditures	<u>(2,550,500)</u>	<u>(2,550,500)</u>	<u>(667,582)</u>	<u>(3,242,950)</u>
Other Financing Sources (Uses)				
Transfers out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(1,140)</u>	<u>198,860</u>
Total Other Financing Sources (Uses)	<u>(200,000)</u>	<u>(200,000)</u>	<u>(1,140)</u>	<u>198,860</u>
Net Change in Fund Balances	<u>\$ (2,750,500)</u>	<u>\$ (2,750,500)</u>	(668,722)	(3,044,090)
Fund Balance - Beginning			3,415,884	(165,257)
Fund Balance - Ending			<u>\$ 2,747,162</u>	<u>\$ (3,209,347)</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 YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Grant Money	\$ 125,000	\$ 125,000	\$ 63,048	\$ (61,952)
Use of money and property (losses on investment)	-	-	(1,121)	(1,121)
Total Revenues	<u>125,000</u>	<u>125,000</u>	<u>61,927</u>	<u>(63,073)</u>
Expenditures				
Current:				
Professional services	125,000	125,000	71,378	(53,622)
Other expenditures	-	-	10	10
Total Expenditures	<u>125,000</u>	<u>125,000</u>	<u>71,388</u>	<u>(53,612)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(9,461)</u>	<u>(9,461)</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>(9,461)</u>	<u>(9,461)</u>
Fund Balance - Beginning			<u>29,818</u>	<u>(165,257)</u>
Fund Balance - Ending			<u>\$ 20,357</u>	<u>\$ (174,718)</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 YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Mitigation fees	\$ 50,000	\$ 50,000	\$ 22,068	\$ (27,932)
Charges for services	-	-	11,003	11,003
Use of money and property (losses on investment)	1,000	1,000	1,360	360
Total Revenues	<u>51,000</u>	<u>51,000</u>	<u>34,431</u>	<u>(16,569)</u>
Excess (deficiency) of revenues over expenditures	<u>51,000</u>	<u>51,000</u>	<u>34,431</u>	<u>(16,569)</u>
Net Change in Fund Balances	<u>\$ 51,000</u>	<u>\$ 51,000</u>	34,431	(16,569)
Fund Balance - Beginning			<u>69,129</u>	<u>(165,257)</u>
Fund Balance - Ending			<u>\$ 103,560</u>	<u>\$ (181,826)</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 YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Other revenue	\$ -	\$ -	\$ 1,306,826	\$ 1,306,826
Use of money and property (losses on investment)	2,000	2,000	17,374	15,374
Total Revenues	<u>2,000</u>	<u>2,000</u>	<u>1,324,200</u>	<u>1,322,200</u>
Expenditures				
Current:				
Professional services	-	-	472	472
Other expenditures	552,884	552,884	184,751	(368,133)
Capital Outlay - Easements	-	-	1,450,334	1,450,334
Total Expenditures	<u>552,884</u>	<u>552,884</u>	<u>1,635,557</u>	<u>1,082,673</u>
Excess (deficiency) of revenues over expenditures	<u>(550,884)</u>	<u>(550,884)</u>	<u>(311,357)</u>	<u>239,527</u>
Other Financing Sources (Uses)				
Transfers out	-	-	(72,000)	(72,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(72,000)</u>	<u>(72,000)</u>
Net Change in Fund Balances	<u>\$ (550,884)</u>	<u>\$ (550,884)</u>	(383,357)	167,527
Fund Balance - Beginning			533,968	(165,257)
Fund Balance - Ending			<u>\$ 150,611</u>	<u>\$ 2,270</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, 2023**

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 YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Use of money and property (losses on investment)	\$ 10,000	\$ 10,000	\$ 25,515	\$ 15,515
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>25,515</u>	<u>15,515</u>
Expenditures				
Current:				
Professional services	10,000	10,000	4,271	(5,729)
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>4,271</u>	<u>(5,729)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>21,244</u>	<u>21,244</u>
Other Financing Sources (Uses)				
Transfers in	<u>-</u>	<u>-</u>	<u>1,140</u>	<u>1,140</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,140</u>	<u>1,140</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	22,384	22,384
Fund Balance - Beginning			<u>335,708</u>	<u>(165,257)</u>
Fund Balance - Ending			<u>\$ 358,092</u>	<u>\$ (142,873)</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 YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues				
Mitigation fees	\$ 39,000	\$ 39,000	\$ 139,120	\$ 100,120
SPE fees	-	-	22,068	22,068
Use of money and property (losses on investment)	5,000	5,000	3,357	(1,643)
Total Revenues	<u>44,000</u>	<u>44,000</u>	<u>164,545</u>	<u>120,545</u>
Expenditures				
Current:				
Professional services	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>44,000</u>	<u>44,000</u>	<u>164,545</u>	<u>120,545</u>
Other Financing Sources (Uses)				
Transfers in	-	-	72,000	72,000
Transfers out	<u>(44,000)</u>	<u>(44,000)</u>	<u>-</u>	<u>44,000</u>
Total Other Financing Sources (Uses)	<u>(44,000)</u>	<u>(44,000)</u>	<u>72,000</u>	<u>116,000</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	236,545	236,545
Fund Balance - Beginning			99,814	(165,257)
Fund Balance - Ending			<u>\$ 336,359</u>	<u>\$ 71,288</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, 2023 and the related notes to the financial statements, and have issued our report thereon dated May 3, 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 May 3, 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
May 3, 2024

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

**MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

FOR THE YEAR ENDED JUNE 30, 2023

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, 2023

Table of Contents

	<u>Page</u>
<i>Memorandum on Internal Control</i>	1
Schedule of Other Matters	3
<i>Required Communications</i>	7
Significant Audit Matters.....	7
Qualitative Aspects of Accounting Practices	7
Difficulties Encountered in Performing the Audit.....	7
Corrected and Uncorrected Misstatements.....	8
Disagreements with Management.....	8
Management Representations	8
Management Consultations with Other Independent Accountants	8
Other Audit Findings or Issues	9
Other Matters.....	9

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, 2023, 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". The signature is written in a cursive, flowing style.

Pleasant Hill, California
May 3, 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, 2023**

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 2023/24:

GASB 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 defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY CONSERVATION
PLAN JOINT POWERS AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
SCHEDULE OF OTHER MATTERS
FOR THE YEAR ENDED JUNE 30, 2023**

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.

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.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY CONSERVATION
PLAN JOINT POWERS AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
SCHEDULE OF OTHER MATTERS
FOR THE YEAR ENDED JUNE 30, 2023**

GASB 101 – Compensated Absences (Continued)

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.

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, 2023. 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 January 24, 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 91 – *Conduit Debt Obligations***
- GASB 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements***
- GASB 96 – *Subscription-Based Information Technology Arrangements***
- GASB 99 – *Omnibus 2022, paragraphs 11-25***

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 May 3, 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.

Maze + Associates

Pleasant Hill, California
May 3, 2024

This Page Left Intentionally Blank

Yolo Habitat Conservancy

Meeting Date: 05/20/2024

Information

SUBJECT

Approve the 2024/25 budget and budget resolution for the Mitigation Fee Fund, Grant Fund, Other Revenue Fund, Mitigation Trust Account, Pre-Permit Endowment Fund, and Post-Permit Endowment Fund

Attachments

Staff Report

Att. A. FY2024-25 Budget

Att. B. Budget Resolution

Form Review

Form Started By: Charlie Tschudin

Final Approval Date: 05/15/2024

Started On: 05/15/2024 02:03 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: Elisa Sabatini
Executive Director

Re: Approve the 2024/25 budget and budget resolution for the Mitigation Fee Fund, Grant Fund, Other Revenue Fund, Mitigation Trust Account, Pre-Permit Endowment Fund, and Post-Permit Endowment Fund

Date: May 20, 2024

REQUESTED ACTIONS:

1. Approve the FY2024-25 budget (Attachment A)
2. Approve budget resolution (Attachment B)

BACKGROUND:

The Conservancy financial structure has six funds, with a separate budget for each fund, as follows:

- Mitigation Fee Fund.
- Grant Fund.
- Other Revenue Fund.
- Mitigation Trust Account.
- Pre-Permit Endowment Fund.
- Post-Permit Endowment Fund.

The proposed FY24-25 budgets for the Mitigation Fee Fund, the Grant Fund, the Other Revenue Fund, the Mitigation Trust Account, and the Pre-Permit Endowment Fund and Post-Permit Endowment are presented in Attachment A. The budget was reviewed by Yolo County's Department of Community Services Chief Fiscal Administrative Officer.

The Conservancy expects to end the FY23-24 with approximately \$3.9 million in total fund balance with an estimated fund balance of over \$2.9m in the Mitigation Fee Fund (operational fund). This fund balance is largely driven by permit revenue. Overall, the Conservancy has a stable fiscal outlook and anticipates \$700,000 in fee revenue in FY24-25. These fee revenues coupled with existing fund balance provides for an easement acquisition budget of \$1,500,000 in FY24-25. Other budgeted professional services costs in the Mitigation Fee Fund are generally consistent with FY23-24 at \$1,000,000. The FY24

-25 budget further contemplates an additional \$200,000 contribution to reserves, bringing the total to \$660,087.

ATTACHMENTS:

Attachment A. Mitigation Fee Fund, Grant Fund, Other Revenue Fund, Mitigation Trust Account, Pre-Permit Endowment Fund, and Post-Permit Endowment Fund Budgets

Attachment B. Budget Resolution



Yolo Habitat Conservancy FY24-25 Budget				
Description	FY23-24 Budget	FY23-24 Actuals (as of date of the report)	FY23-24 Year End Estimated Actuals	FY24-25 Budget
Fund 7230 Mitigation Fee Fund				
Beginning Fund Balance	\$ 2,743,620	\$ 2,746,071	\$ 2,746,071	\$ 2,967,008
Unassigned Fund Balance	\$ 2,483,533	\$ 2,485,984	\$ 2,485,984	\$ 2,506,921
Assigned Fund Balance	\$ 260,087	\$ 260,087	\$ 260,087	\$ 460,087
Revenues	\$ 1,005,000	\$ 620,799	\$ 651,255	\$ 705,000
Fees and Permits	\$ 1,000,000	\$ 463,876	\$ 511,255	\$ 700,000
Interest	\$ 5,000	\$ 156,923	\$ 140,000	\$ 5,000
Expenditures	\$ (2,545,500)	\$ (339,386)	\$ (430,318)	\$ (2,589,962)
Insurance-public liability	\$ (500)	\$ -	\$ (500)	\$ (500)
Office Expense		\$ (339)	\$ (339)	\$ (500)
Transportation and Travel		\$ (140)	\$ (250)	\$ (300)
IT Service - ERP		\$ (390)	\$ (390)	\$ (500)
IT SVCS-Dept System Maint		\$ (6,426)	\$ (7,000)	\$ (7,000)
Prof & Sec Svc - IT Services		\$ (550)	\$ (700)	\$ (700)
Prof & Sec Svc - auditing and accounting	\$ (20,000)	\$ (19,480)	\$ (20,000)	\$ (25,000)
Prof & Sec Svc - Legal	\$ (20,000)	\$ -	\$ (10,000)	\$ (15,000)
Prof & Sec Svc - Other	\$ (800,000)	\$ (311,711)	\$ (389,639)	\$ (753,700)
Board Meeting Stipends	\$ (5,000)	\$ (350)	\$ (1,500)	\$ (2,000)
Easements - Non Depreciable	\$ (1,500,000)	\$ -	\$ -	\$ (1,584,762)
Contingency	\$ (200,000)	\$ -	\$ -	\$ (200,000)
Net Fund Balance	\$ (1,540,500)	\$ 281,413	\$ 220,937	\$ (1,884,962)
Use (Contribution) to Fund Balance				
Transfer to reserve	\$ (200,000)	\$ -	\$ (200,000)	\$ (200,000)
End Fund Balance	\$ 1,203,120	\$ 3,027,484	\$ 2,967,008	\$ 1,082,046
Unassigned Fund Balance	\$ 743,033	\$ 2,767,397	\$ 2,506,921	\$ 421,959
Assigned Fund Balance	\$ 460,087	\$ 260,087	\$ 460,087	\$ 660,087
Fund 7231 Mitigation Account Fund				
Beginning Fund Balance	\$ 153,238	\$ 150,611	\$ 150,611	\$ 155,611
Revenues	\$ 1,000	\$ 7,876	\$ 5,000	\$ -
Interest	\$ 1,000	\$ 7,876	\$ 5,000	
Expenditures	\$ -	\$ -	\$ -	\$ (155,611)
Prof & Spec Svc - Legal		\$ -	\$ -	
Prof & Spec Svc - Other		\$ -	\$ -	
Easements - Non Depreciable	\$ (154,238)	\$ -	\$ -	\$ (155,611)
Other Fin Uses - Transfer Out		\$ -	\$ -	
Net Fund Balance	\$ 1,000	\$ 7,876	\$ 5,000	\$ (155,611)
End Fund Balance	\$ 154,238	\$ 158,487	\$ 155,611	\$ -
Fund 7232 Grant Fund				
Beginning Fund Balance	\$ 7,245	\$ 23,320	\$ 26,496	\$ 28,496
Unassigned Fund Balance	\$ (52,842)	\$ (36,767)	\$ (33,591)	\$ (31,591)
Assigned Fund Balance	\$ 60,087	\$ 60,087	\$ 60,087	\$ 60,087
Revenues	\$ -	\$ 3,176	\$ 2,000	\$ -
Interest		\$ 3,176	\$ 2,000	
Other revenue- State		\$ -		
Expenditures	\$ -	\$ -	\$ -	\$ -
Prof & spec svc-other		\$ -	\$ -	

Net Fund Balance	\$ -	\$ 3,176	\$ 2,000	\$ -
End Fund Balance	\$ 7,245	\$ 26,496	\$ 28,496	\$ 28,496
Unassigned Fund Balance	\$ (52,842)	\$ (33,591)	\$ (31,591)	\$ (31,591)
Assigned Fund Balance	\$ 60,087	\$ 60,087	\$ 60,087	\$ 60,087
Fund 7233 Pre Permit Endowment Fund				
Beginning Fund Balance	\$ 350,778	\$ 356,953	\$ 356,953	\$ 351,715
Unassigned Fund Balance	\$ 1,748	\$ (23,876)	\$ (23,876)	\$ (29,114)
Endowments Balance	\$ 349,030	\$ 380,829	\$ 380,829	\$ 380,829
Revenues	\$ 25,000	\$ 339	\$ 400	\$ -
Interest	\$ 25,000	\$ 339	\$ 400	\$ -
Expenditures	\$ (15,000)	\$ (5,638)	\$ (5,638)	\$ 10,000
Prof & spec svc-other	\$ (15,000)	\$ (5,638)	\$ (5,638)	\$ 10,000
Net Fund Balance	\$ 10,000	\$ (5,299)	\$ (5,238)	\$ 10,000
Use (Contribution) to Fund Balance				
Trans to endowments	\$ -			\$ -
End Fund Balance	\$ 360,778	\$ 351,654	\$ 351,715	\$ 361,715
Unassigned Fund Balance	\$ 11,748	\$ (29,175)	\$ (29,114)	\$ (19,114)
Endowments Balance	\$ 349,030	\$ 380,829	\$ 380,829	\$ 380,829
Fund 7234 Post Permit Endowment				
Beginning Fund Balance	\$ 263,582	\$ 336,358	\$ 336,358	\$ 350,858
Revenues	\$ 131,000	\$ 14,530	\$ 14,500	\$ 8,000
Fees and Permits	\$ 116,000	\$ 4,252	\$ 5,000	\$ 8,000
Interest	\$ 15,000	\$ 10,278	\$ 9,500	\$ -
Other Fin Sources - Transfer In		\$ -	\$ -	
Expenditures	\$ (1,000)	\$ -	\$ -	\$ -
Prof & spec svc-other	\$ (1,000)	\$ -	\$ -	\$ -
Net Fund Balance	\$ 130,000	\$ 14,530	\$ 14,500	\$ 8,000
Use (Contribution) to Fund Balance		\$ -	\$ -	
Contribution to fund balance		\$ -		
End Fund Balance	\$ 393,582	\$ 350,888	\$ 350,858	\$ 358,858
Fund 7235 Other Revenue Fund				
Beginning Fund Balance	\$ 122,550	\$ 92,557	\$ 99,814	\$ 122,550
Revenues	\$ 26,000	\$ 5,611	\$ 5,500	\$ -
Fees and Permits	\$ 25,000	\$ -	\$ -	\$ -
Interest	\$ 1,000	\$ 5,611	\$ 5,500	\$ -
Expenditures	\$ (15,000)	\$ -	\$ -	\$ -
Prof & spec svc-other		\$ -		
Net Fund Balance	\$ 11,000	\$ 5,611	\$ 5,500	\$ -
End Fund Balance	\$ 133,550	\$ 98,168	\$ 105,314	\$ 122,550
All Funds End Fund Balance	\$ 2,252,513	\$ 4,013,177	\$ 3,959,002	\$ 1,953,665

RESOLUTION NO. _____

**Resolution of the Yolo Habitat Conservancy Board of Directors Adopting the
Fiscal Year 2024-25 Budget**

WHEREAS, the Board of Directors (“Board”) of the Yolo Habitat Conservancy (“YHC”) has heard and considered annual budgets for the FY 2024-25 Mitigation Fee Fund, Grant Fund, Other Revenue Fund, Mitigation Trust Account Fund, Pre-Permit Endowment Fund, and the Post-Permit Endowment Fund (collectively, the “Fiscal Year 2024-25 Budget”); and

WHEREAS, the May 20, 2024 staff report for the Fiscal Year 2023-24 budget provides information regarding each fund or account included in the overall YHC budget; and

WHEREAS, the recommended budgets for the Mitigation Fee Fund, Grant Fund, Other Revenue Fund, Mitigation Trust Account Fund, Pre-Permit Endowment Fund, and the Post-Permit Endowment Fund are balanced, with total revenues and other available funds equaling or exceeding total expenditures; and

WHEREAS, at the conclusion of the Board’s consideration of this item at its May 20, 2024 public meeting, the Board of Directors determined that it was necessary and appropriate to approve the Fiscal Year 2024-25 Budget;

NOW, THEREFORE, the Board of Directors of the YHC hereby resolves as follows:

1. The Board adopts the Mitigation Fee Fund budget and approves the appropriations of \$2,589,962 based on the revenue of \$705,000 and use of the available fund balance of \$1,884,962 (Mitigation Fee Fund), as set forth therein.
2. The Board adopts the Grant Fund budget and approves the appropriations of \$0 based on the revenue of \$0, as set forth therein.
3. The Board adopts the Other Revenue Fund budget and approves the appropriations of \$0 based on the revenue of \$0 as set forth therein.
4. The Board adopts the Mitigation Trust Account Fund budget and approves the appropriations of \$155,611 based on the revenue of \$5,000 and use of the available fund balance of \$150,611 (Mitigation Trust Account Fund), as set forth therein.
5. The Board adopts the Pre-permit Endowment Fund budget and approves the appropriations of \$10,000 based on the revenue of \$0 and use of the available fund balance of \$10,000, as set forth therein.
6. The Board adopts the Post-permit Endowment Fund budget and approves the appropriations of \$0 based on the revenue of \$8,000, as set forth therein.

PASSED AND ADOPTED by the Board of Directors of the Yolo Habitat Conservancy on May 20, 2024, by the following vote:

AYES:

NOES:

ABSENT:


ABSTAIN:

Verna Sulpizio Hull, Chair
Yolo Habitat Conservancy

Attest:
Julie Dachtler, Clerk of the Board

Approved as to Form:

By: _____
Julie Dachtler (Seal)

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

Yolo Habitat Conservancy

Meeting Date: 05/20/2024

Information

SUBJECT

Approve contract amendments with Estep Environmental Consulting, ICF Jones & Stokes Inc., and Conservation Land Group to extend through June 30, 2025, establish new contracts with Alford Environmental and Yolo Resource Conservation District through June 30, 2025, and amend and extend the terms of Memorandum of Understanding with Yolo County for Administrative Services through June 30, 2025

Attachments

Staff Report

Att. A. Estep Environmental Consulting Amendment

Att. B. ICF Jones and Stokes Inc. Amendment

Att. C. Conservation Land Group Amendment

Att. D. Alford Environmental Contract

Att. E. Yolo RCD Contract

Att. F. Yolo County MOU Amendment

Form Review

Form Started By: Charlie Tschudin
Final Approval Date: 05/17/2024

Started On: 05/17/2024 09:41 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: Elisa Sabatini
Executive Director

Re: Approve contract amendments with Estep Environmental Consulting, ICF Jones & Stokes Inc., and Conservation Land Group to extend through June 30, 2025, establish new contracts with Alford Environmental and Yolo Resource Conservation District through June 30, 2025, and amend and extend the terms of Memorandum of Understanding with Yolo County for Administrative Services through June 30, 2025

Date: May 20, 2024

REQUESTED ACTIONS:

1. Approve the contract amendments with Estep Environmental Consulting, ICF Jones & Stokes Inc., and Conservation Land Group to extend through June 30, 2025 (Attachments A-C);
2. Establish new contracts with Alford Environmental and Yolo Resource Conservation District through June 30, 2025 (Attachment D, E);
3. Amend and extend the term of the Memorandum of Understanding with Yolo County for Administrative Services through June 30, 2025 (Attachment F)

BACKGROUND:

Current agreements with Estep Environmental Consulting, ICF Jones & Stokes Inc., Conservation Land Group, and Alford Environmental will expire on June 30, 2024. Staff recommend establishing new contracts or amendments for each of these entities to provide services through June 30, 2025. The attached agreements support implementation of the Yolo HCP/NCCP and are consistent with the proposed FY24-25 budget. The maximum contract amounts and general task descriptions are provided below for each contract.

Estep Environmental Consulting: The proposed contract amendment is for time and would extend the existing \$81,736 agreement through June 30, 2025. Tasks associated with this agreement include review of HCP/NCCP permit coverage applications, reserve system site review and acquisition assistance, elderberry transplantation and riparian restoration assistance, and general habitat and covered species surveys and advisory services as needed.

ICF Jones & Stokes Inc.: The proposed contract amendment is for time and would extend the existing \$171,250 agreement through June 30, 2025. Tasks associated with this agreement include implementation assistance services, such as program administration, land acquisition, restoration, reserve management and reserve monitoring and research.

Conservation Land Group: The proposed contract amendment is for time and would extend the existing \$80,000 agreement to June 30, 2025. Tasks associated with this agreement include technical services to assist with conservation easement acquisitions.

Alford Environmental: The proposed new contract is for \$160,000 through June 30, 2025. Tasks associated with this agreement include management of Yolo HCP/NCCP reserve system development, coordination with wildlife agency staff and partners, grant writing, and other assistance related to implementation of the Yolo HCP/NCCP.

Yolo Resource Conservation District: The Conservancy has a contract with the Yolo RCD in the amount of \$321,000 to assist with various tasks associated with Yolo HCP/NCCP implementation, this contract clarifies the tasks included in the contracts scope of work to make time tracking against tasks more clear for Yolo RCD and YHC staff.

Yolo County: Staff recommends the Board extend the term of the Memorandum of Understanding with the County for administrative services through June 30, 2025. Pursuant to Section 5 of the Memorandum of Understanding, the County's lead assigned staff conferred with the Chair of the Board of Directors about this proposed amendment. Since FY21 these services have been provided by the County. The services will be provided by the Department of Community Services. The FY24-25 budget contemplates \$235,000 for County services including administration, legal, fiscal, accounting, and IT.

ATTACHMENTS:

Attachment A. Estep Environmental Consulting Amendment

Attachment B. ICF Jones and Stokes Inc. Amendment

Attachment C. Conservation Land Group Amendment

Attachment D. Alford Environmental Contract

Attachment E. Yolo Resource Conservation District Contract

Attachment F. Yolo County MOU Amendment



AGREEMENT NO. - _____

**Fourth Amendment to Agreement with Estep Environmental Consulting Scope of Services
for the Yolo Habitat Conservancy**

THIS FOURTH AMENDMENT to the February 18, 2020 Agreement with Estep Environmental Consulting is entered into as of the 20th day of May 2024 by and between the Yolo Habitat Conservancy (“the Conservancy”), and Estep Environmental Consulting (“Consultant”), who agree as follows:

AMENDMENT

1. Paragraph 3 of the Agreement is hereby amended to read as follows (deletions in strikethrough; new language is underlined):

Consultant shall perform said services between May 18, 2020 and ~~June 30, 2022~~ June 30, 2023 ~~June 30, 2024~~ June 30, 2025. Either party may terminate this Agreement for any reason by providing thirty (30) days advance written notice of termination to the other party. In addition, the Conservancy may suspend work under this Agreement at any time by providing written notice to Consultant, who shall cease all work immediately upon receipt thereof until otherwise directed by the Conservancy.

2. Except as modified by this Fourth Amendment, the terms and conditions of the May 18, 2020 Agreement shall remain in full force and effect.

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

YOLO HABITAT CONSERVANCY

CONSULTANT

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

By _____
Jim Estep
Estep Environmental Consulting

Approved as to Form:

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

AGREEMENT NO. - _____

Fourth Amendment to Agreement with ICF Jones& Stokes, Inc. Scope of Services Consulting Services for the Yolo Habitat Conservancy

THIS FOURTH AMENDMENT to the May 18, 2020 Agreement with ICF Jones & Stokes, Inc. is entered into as of the 20th day of May 2024 by and between the Yolo Habitat Conservancy (“the Conservancy”), and ICF Jones & Stokes, Inc. (“Consultant”), who agree as follows:

AMENDMENT

1. Paragraph 3 of the Agreement is hereby amended to read as follows (deletions in strikethrough; new language is underlined):

Consultant shall perform said services between July 1, 2020 and ~~June 30, 2022~~ June 30, 2023 ~~June 30, 2024~~ June 30, 2025. Either party may terminate this Agreement for any reason by providing thirty (30) days advance written notice of termination to the other party. In addition, the Conservancy may suspend work under this Agreement at any time by providing written notice to Consultant, who shall cease all work immediately upon receipt thereof until otherwise directed by the Conservancy.

-

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

YOLO HABITAT CONSERVANCY

CONSULTANT

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

By _____

Approved as to Form:

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

AGREEMENT NO. - _____

**Fourth Amendment to Agreement with Conservation Land Group, Inc. for
On-Call Real Estate Assistance Services for the Yolo HCP/NCCP**

THIS FOURTH AMENDMENT to the February 26, 2018 Agreement with Conservation Land Group, Inc. is entered into as of the 20th day of May 2024 by and between the Yolo Habitat Conservancy (“the Conservancy”), and Conservation Land Group, Inc. (“Consultant”), who agree as follows:

AMENDMENT

1. Paragraph 2 of the Agreement is hereby amended to read as follows (deletions in strikethrough; new language is underlined):

Consultant shall perform said services between February 26, 2018 and ~~June 30, 2022~~ June 30, 2023 ~~June 30, 2024~~ June 30, 2025. Either party may terminate this Agreement for any reason by providing thirty (30) days advance written notice of termination to the other party. In addition, the Conservancy may suspend work under this Agreement at any time by providing written notice to Consultant, who shall cease all work immediately upon receipt thereof until otherwise directed by the Conservancy.

2. Except as modified by this Fourth Amendment, the terms and conditions of the February 26, 2018 Agreement shall remain in full force and effect.

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

YOLO HABITAT CONSERVANCY

CONSULTANT

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

By _____
Kevin Knowles, President
Conservation Land Group, Inc.

Approved as to Form:

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

AGREEMENT NO. _____
(Short-Form Agreement)

THIS AGREEMENT is made this _ th day of _____ 2024, by and between the Yolo Habitat Conservancy (referred to hereinafter as the “Conservancy”), and Alford Environmental, LLC (“Consultant”), who agree as follows:

AGREEMENT

1. Consultant shall perform the services described in **Attachment A** hereto.
2. Consultant shall perform said services between July 1, 2024 and June 30, 2025. Either party may terminate this Agreement for any reason by providing thirty (30) days advance written notice of termination to the other party. In addition, the Conservancy may suspend work under this Agreement at any time by providing written notice to Consultant, who shall cease all work immediately upon receipt thereof until otherwise directed by the Conservancy.
3. Total compensation to Consultant shall not exceed the rates set forth in Attachment A, nor shall total compensation exceed \$160,000. Hourly rates shall not increase during the term of this Agreement.
4. During the term of this Agreement, Consultant shall maintain the insurance described in **Attachment B** hereto at its sole cost and expense.
5. On a monthly basis, Consultant shall submit an invoice detailing the services provided, the amount of time spent providing the service, the rate per hour, and an itemization of the actual expenses for which reimbursement is requested. If requested by the Conservancy, Consultant shall provide any further documentation to verify the compensation and reimbursement sought by Consultant. All services provided by Consultant which may be eligible for grant reimbursement shall be invoiced in a manner (generally, by grant and task) that meets applicable requirements for reimbursement from available grant funds. At the option of the Conservancy, this may include using a billing template for time entries. Within fifteen (15) calendar days of the receipt of Consultant’s detailed invoice, the Conservancy shall either authorize payment for services performed to its reasonable satisfaction or advise Consultant in writing of any concerns that the Conservancy has with the invoice and any need for further documentation. The Conservancy shall use reasonable efforts to ensure that the County Auditor-Controller processes payment of each invoice with forty-five (45) calendar days after the Conservancy approves payment.

There shall be no penalty for late payments.

6. To the greatest extent permitted under California law, Consultant shall defend, indemnify, and hold harmless the Conservancy, including all officers, officials, employees and agents from any and all claims, demands, liability, damages, cost or expenses (including but not limited to attorneys’ fees) in law or equity that may at any time arise or be asserted based in whole or in part upon any negligent or other wrongful act or omission of the Consultant, it’s officers, agents, or employees.
7. Consultant shall comply with all applicable laws and regulations, including but not limited to any that are promulgated to protect the public health, welfare and safety or prevent conflicts of interest. Consultant shall defend the Conservancy and reimburse it for any fines, damages or costs (including attorneys’ fees) that might be incurred or assessed based upon a claim or determination that Consultant has violated any applicable law or regulation.
8. This Agreement is subject to the Conservancy, the State of California and the United States appropriating and approving sufficient funds for the activities required of the Contractor pursuant to this Agreement. If the Conservancy’s adopted budget and/or its receipts from California and the United States do not contain sufficient funds for this Agreement, the Conservancy may terminate this Agreement by giving ten (10) days advance written notice thereof to the Consultant, in which even the Conservancy shall have no obligation to pay the Consultant any further funds or provide other consideration and the Consultant shall have no obligation to provide any further

services under this Agreement.

9. If Consultant fails to perform any part of this Agreement, the Conservancy may notify the Consultant of the default and Consultant shall remedy the default. If Consultant fails to do so, then, in addition to any other remedy that Conservancy may have, Conservancy may terminate this Agreement and withhold any or all payments otherwise owed to Consultant pursuant to this Agreement.

10. Consultant understands that he/she is not an employee of the Conservancy and is not eligible for any employee benefits, including but not limited to unemployment, health/dental insurance, worker’s compensation, vacation or sick leave.

11. All documents and information developed under this Agreement and all work products, reports, and related data and materials shall become the property of the Conservancy. Consultant shall deliver all of the foregoing to the Conservancy upon completion of the services hereunder, or upon earlier termination of this Agreement. In addition, Consultant shall retain all of its own records regarding this Agreement and the services provided hereunder for a period of not less than four (4) years, and shall make them available to the Conservancy for audit and discovery purposes.

12. This Agreement constitutes the entire agreement of the parties, and no other agreements or representations, oral or written, have been made or relied upon by either party. This Agreement may only be amended in writing signed by both parties, and any other purported amendment shall be of no force or effect. This Agreement, including all attachments, shall be subject to disclosure pursuant to the California Public Records Act. In the event of any conflict between the provisions of this Agreement and either of the attachments hereto, the provision requiring the higher level of performance from Consultant shall govern.

13. This Agreement shall be deemed to be executed within the State of California and construed in accordance with and governed by laws of the State of California. Any action or proceeding arising out of this Agreement shall be filed and resolved in a California State Court located in Woodland, California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date first written above by affixing their signatures hereafter.

Consultant

Conservancy

Consultant’s Signature

Verna Sulpizio Hull, Chair
Yolo Habitat Conservancy Board of Directors

Printed Name

Street Address/PO Box

City/State/Zip

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

Phone

Attachment A

SCOPE OF SERVICES
Alford Environmental, LLC
FY 2024/2025

Contract Services – Alford Environmental LLC will perform the services as outlined in this Scope of Work for the Yolo Habitat Conservancy (Conservancy) under the direction of the Executive Director; and provide other assistance/tasks related to the implementation of the Yolo HCP/NCCP as identified by the Executive Director and mutually agreed upon in writing.

Services

Task 1: Management of Yolo HCP/NCCP Reserve System Development

Coordinate and implement efforts to establish the Yolo HCP/NCCP reserve system. This includes reserve system project management, assistance with easement transactions, conservation easement application review, facilitation of STAC site visits, development and review of easement acquisition documents, maintenance of the Conservancy's reserve system records, and coordination with project and program partners.

Deliverables

- Initial site evaluations and staff reports to the board prepared for candidate properties
- Easement acquisition documents for selected sites undergoing HCP/NCCP enrollment, including: management plans, easements, and baseline condition reports

Task 2: Coordination with wildlife agency staff and partners

Organize and facilitate regular Yolo HCP/NCCP coordination meetings with USFWS and CDFW and meetings with project partners.

Deliverables

- Meeting packets
- Meeting summaries

Task 3: Grant management and preparation

Identify potential Yolo HCP/NCCP land acquisition, planning, and monitoring projects that can potentially be funded, partially or entirely, with grant funding. Assist in the preparation of grant proposals and other grant materials as-needed under the direction of the Executive Director.

Deliverables

- Grant proposals
- Grant resolutions
- Grant progress reports
- Deliverables as specified in individual grants

Task 4: General Yolo HCP/NCCP implementation assistance

Provide general administrative assistance to the Executive Director on an as-needed basis. This may include items such as preparation of staff reports to the board, outreach materials, and other project management services not identified in the tasks above.

Deliverables

- Staff reports to the board
- Reports, maps, and other materials as-needed

Hours and Rates

Services provided will be reimbursed at an hourly rate of \$175 per hour. Other expenses incurred by Alford Environmental LLC while performing the services described above shall be reimbursed based on actual expenses incurred. Mileage for travel shall be reimbursed at the current U.S. Federal rate.

Attachment B
STANDARD INSURANCE REQUIREMENTS

A. During the term of this Agreement, Consultant shall at all times maintain, at its expense, the following coverages and requirements. The comprehensive general liability insurance shall include broad form property damage insurance.

1. Minimum Coverages. Insurance coverage shall be with limits not less than the following:

- a. **Comprehensive General Liability** – \$1,000,000/occurrence and \$2,000,000/aggregate.
- b. **Automobile Liability** – \$1,000,000/occurrence (general) and \$500,000/occurrence (property) (include coverage for Hired and Non-owned vehicles).
- c. **Professional Liability/Malpractice/Errors and Omissions** – \$1,000,000/occurrence and \$2,000,000/aggregate.
- d. **Workers' Compensation – Statutory Limits/Employers' Liability** - \$1,000,000/accident for bodily injury or disease.

The limits of insurance may be satisfied by a combination of primary and umbrella or excess insurance. Any umbrella or excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and non-contributory basis for the benefit of the Yolo Habitat Conservancy before the Yolo Habitat Conservancy's own insurance or self insurance shall be called upon to protect it as a named insured.

2. The Yolo Habitat Conservancy, its officers, agents, employees and volunteers shall be named as additional insured on all but the workers' compensation and professional liability coverages. (Evidence of additional insured may be needed as a separate endorsement due to wording on the certificate negating any additional writing in the description box.) Any available insurance proceeds broader than or in excess of the specified minimum insurance coverage requirements and/or limits shall be available to the additional insured. Further, the requirements for coverage and limits shall be (1) the minimum coverage and limits specified in this Agreement; or (2) the broader coverage and maximum limits of coverage of any insurance policy or proceeds available to the named insured, whichever is greater. The additional insured coverage under the Consultant's policy shall be primary and non- contributory, and will not seek contribution from the Yolo Habitat Conservancy's insurance or self insurance and shall be at least as broad as CG 20 01 04 13.

3. Said policies shall remain in force through the life of this Agreement and, with the exception of professional liability coverage, shall

be payable on a “per occurrence” basis unless the Yolo Habitat Conservancy Risk Manager specifically consents in writing to a “claims made” basis. For all “claims made” coverage, in the event that the Consultant changes insurance carriers Consultant shall purchase “tail” coverage covering the term of this Agreement and not less than three years thereafter. Proof of such “tail” coverage shall be required at any time that the Consultant changes to a new carrier prior to receipt of any payments due.

4. The Consultant shall declare all aggregate limits on the coverage before commencing performance of this Agreement, and the Yolo Habitat Conservancy’s Risk Manager reserves the right to require higher aggregate limits to ensure that the coverage limits required for this Agreement as set forth above are available throughout the performance of this Agreement.

5. Any deductibles or self-insured retentions must be declared to and are subject to the approval of the Yolo Habitat Conservancy Risk Manager, and shall not reduce the limits of liability. Policies containing any self-insured retention (SIR) provision shall provide or be endorsed to provide that the SIR may be satisfied by either the named insured or the Yolo Habitat Conservancy.

6. Each insurance policy shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days’ prior written notice by certified mail, return receipt requested, has been given to the Director (ten (10) days for delinquent insurance premium payments).

7. Insurance is to be placed with insurers with a current A.M. Best’s rating of no less than A:VII, unless otherwise approved by the Yolo Habitat Conservancy Risk Manager.

8. The policies shall cover all activities of Consultant, its officers, employees, agents and volunteers arising out of or in connection with this Agreement.

9. The Consultant shall waive all rights of subrogation against the Yolo Habitat Conservancy, its officers, employees, agents and volunteers.

B. Prior to commencing services pursuant to this Agreement, Consultant shall furnish the Yolo Habitat Conservancy with original endorsements reflecting coverage required by this Agreement. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. All endorsements are to be received by, and are subject to the approval of, the Yolo Habitat Conservancy Risk Manager before work commences. Upon Yolo Habitat

Conservancy's request, Consultant shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications.

C. During the term of this Agreement, Consultant shall furnish the Yolo Habitat Conservancy with original endorsements reflecting renewals, changes in insurance companies and any other documents reflecting the maintenance of the required coverage throughout the entire term of this Agreement. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. Upon Yolo Habitat Conservancy's request, Consultant shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications.

AGREEMENT NO.
(Short-Form Agreement)

THIS AGREEMENT is made this 20th day of May 2024, by and between the Yolo Habitat Conservancy (referred to hereinafter as the “Conservancy”), and Yolo County Resources Conservation District (“Consultant”), who agree as follows:

AGREEMENT

1. Consultant shall perform the services described in **Attachment A** hereto.
2. Consultant shall perform said services between July 1, 2024 and June 30, 2025. Either party may terminate this Agreement for any reason by providing thirty (30) days advance written notice of termination to the other party. In addition, the Conservancy may suspend work under this Agreement at any time by providing written notice to Consultant, who shall cease all work immediately upon receipt thereof until otherwise directed by the Conservancy.
3. Total compensation to Consultant shall not exceed the rates set forth in **Attachment A**, nor shall total compensation exceed \$150,000. Hourly rates shall not increase during the term of this Agreement.
4. During the term of this Agreement, Consultant shall maintain the insurance described in **Attachment B** hereto at its sole cost and expense.
5. On a monthly basis, Consultant shall submit an invoice detailing the services provided, the amount of time spent providing the service, the rate per hour, and an itemization of the actual expenses for which reimbursement is requested. If requested by the Conservancy, Consultant shall provide any further documentation to verify the compensation and reimbursement sought by Consultant. All services provided by Consultant which may be eligible for grant reimbursement shall be invoiced in a manner (generally, by grant and task) that meets applicable requirements for reimbursement from available grant funds. At the option of the Conservancy, this may include using a billing template for time entries. Within fifteen (15) calendar days of the receipt of Consultant’s detailed invoice, the Conservancy shall either authorize payment for services performed to its reasonable satisfaction or advise Consultant in writing of any concerns that the Conservancy has with the invoice and any need for further documentation. The Conservancy shall use reasonable efforts to ensure that the County Auditor-Controller processes payment of each invoice with forty-five (45) calendar days after the Conservancy approves payment.

There shall be no penalty for late payments.

6. To the greatest extent permitted under California law, Consultant shall defend, indemnify, and hold harmless the Conservancy, including all officers, officials, employees and agents from any and all claims, demands, liability, damages, cost or expenses (including but not limited to attorneys’ fees) in law or equity that may at any time arise or be asserted based in whole or in part upon any negligent or other wrongful act or omission of the Consultant, its officers, agents, or employees.
7. Consultant shall comply with all applicable laws and regulations, including but not limited to any that are promulgated to protect the public health, welfare and safety or prevent conflicts of interest. Consultant shall defend the Conservancy and reimburse it for any fines, damages or costs (including attorneys’ fees) that might be incurred or assessed based upon a claim or determination that Consultant has violated any applicable law or regulation.
8. This Agreement is subject to the Conservancy, the State of California and the United States appropriating and approving sufficient funds for the activities required of the Contractor pursuant to this Agreement. If the Conservancy’s adopted budget and/or its receipts from California and the United States do not contain sufficient funds for this Agreement, the Conservancy may terminate this Agreement by giving ten (10) days advance written notice thereof to the Consultant, in which even the Conservancy shall have no obligation to pay the Consultant any further funds or provide other consideration and the Consultant shall have no obligation to provide any further services under this Agreement.

9. If Consultant fails to perform any part of this Agreement, the Conservancy may notify the Consultant of the default and Consultant shall remedy the default. If Consultant fails to do so, then, in addition to any other remedy that Conservancy may have, Conservancy may terminate this Agreement and withhold any or all payments otherwise owed to Consultant pursuant to this Agreement.

10. Consultant understands that he/she is not an employee of the Conservancy and is not eligible for any employee benefits, including but not limited to unemployment, health/dental insurance, worker's compensation, vacation or sick leave.

11. All documents and information developed under this Agreement and all work products, reports, and related data and materials shall become the property of the Conservancy. Consultant shall deliver all of the foregoing to the Conservancy upon completion of the services hereunder, or upon earlier termination of this Agreement. In addition, Consultant shall retain all of its own records regarding this Agreement and the services provided hereunder for a period of not less than four (4) years, and shall make them available to the Conservancy for audit and discovery purposes.

12. This Agreement constitutes the entire agreement of the parties, and no other agreements or representations, oral or written, have been made or relied upon by either party. This Agreement may only be amended in writing signed by both parties, and any other purported amendment shall be of no force or effect. This Agreement, including all attachments, shall be subject to disclosure pursuant to the California Public Records Act. In the event of any conflict between the provisions of this Agreement and either of the attachments hereto, the provision requiring the higher level of performance from Consultant shall govern.

13. This Agreement shall be deemed to be executed within the State of California and construed in accordance with and governed by laws of the State of California. Any action or proceeding arising out of this Agreement shall be filed and resolved in a California State Court located in Woodland, California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the date first written above by affixing their signatures hereafter.

Consultant

Conservancy

Consultant's Signature

Verna Sulpizio Hull, Chair
Yolo Habitat Conservancy Board of Directors

Printed Name

Street Address/PO Box

City/State/Zip

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

Phone

SCOPE OF SERVICES

Yolo County Resource Conservation District FY 2024/2025

Contract Services – The Yolo County Resource Conservation District (Yolo RCD) will perform the services as outlined in this Scope of Work for the Yolo Habitat Conservancy (Conservancy) under the direction of the Executive Director; and provide other assistance/tasks related to the implementation of the Yolo HCP/NCCP as identified by the Executive Director and mutually agreed upon in writing.

Services

Task 1: General Administration

Project management by the Yolo County Resource Conservation District (Yolo RCD) will include administration and oversight of contract requirements and deliverables, budget management, development of project monitoring and implementation schedules as part of the development of an overall work plan for Yolo HCP/NCCP related efforts conducted by the Yolo RCD, reporting on contract status and progress, and communication with the Conservancy, landowners, other partners, and subcontractors throughout the contract period. Upon request, Yolo RCD staff will provide detailed cost estimates and schedules for specific activities such as restoration projects, invasive species management efforts, and other discrete tasks. The Yolo RCD will provide quarterly written reports to the Executive Director and prepare an annual report summary, which may be included as part of the fourth quarter report, that summarizes of all activities conducted throughout FY24/25 and provides recommendations for the upcoming year. As part of general administration, Yolo RCD staff will participate in monthly coordination meetings with Conservancy representatives. Yolo RCD staff may also participate in other meetings and planning efforts at the request of the Conservancy as needed to develop partnerships, coordinate regional efforts, and ensure consistent and effective management of the reserve system and implementation of the Yolo HCP/NCCP at-large.

Deliverables:

- Annual work plan that includes the anticipated reserve system monitoring and management schedule for the upcoming year
- Quarterly reports
- Annual report (may be combined with 4th quarter report)
- Meeting notes

Task 2: Monitoring

2.1 Easement Compliance Monitoring

Yolo RCD staff will annually monitor easement sites held by the Conservancy to ensure that reserve system sites are meeting easement and site-specific management plan conditions, consistent with Section 6.5.3.1 of the Yolo HCP/NCCP. Yolo RCD staff will coordinate with the Conservancy on communications with landowners and other reserve system site representatives.

2.2 General Reserve System Monitoring

Yolo RCD staff will monitor a variety of items related to the reserve system including invasive species, success of restoration and enhancement efforts, incidental covered species observations while conducting management and other monitoring activities, and assisting with palmate-bracted bird's beak population monitoring. Spatial data that is collected as part of general monitoring efforts will be in a format that is compatible with ArcGIS and include metadata

that meets CDFW's minimum data standards. Specific efforts include, but are not limited to, the following:

- Yolo RCD staff will monitor invasive species in the reserve system, identify problems with invasive species in the reserve system, and advise the Conservancy on management needs related to the treatment of invasive species that pose a significant threat to covered species or their habitat within the Plan Area consistent with Section 6.5.6.1.4 of the Yolo HCP/NCCP. Yolo RCD staff will provide input on weed management actions to be included in site-specific management plans and included in the RCD's work plan as necessary for individual properties within the reserve system.
- Yolo RCD staff will monitor restoration and enhancement areas within the reserve system to track progress towards meeting restoration and enhancement goals and objectives identified in individual restoration plans and site-specific management plans. Provide updated land cover maps and species occurrence data in a GIS database when applicable.
- RCD staff that are certified as a qualified biologist for Swainson's hawk and white-tailed kite will monitor nesting raptors present on or within the vicinity of reserve system sites during nesting season while Yolo RCD site management, enhancement, and restoration activities are underway or as requested by Conservancy staff for other activities occurring on reserve system sites.
- Yolo RCD staff will assist with the monitoring of palmate-bracted bird's beak populations and the effectiveness of actions conducted to enhance palmate-bracted bird's beak populations consistent with Section 6.5.6.3.1 of the Yolo HCP/NCCP.
- Document active nesting sites and other covered species use of reserve system sites and adjacent areas in the annual report and maintain a GIS database of species occurrence observations.

2.3. Landscape-Level Monitoring

Coordinate monitoring and treatment protocols for invasive species with those of other local entities to ensure consistency across regional monitoring and treatment efforts. Provide support with other landscape-level monitoring efforts at the request of the Executive Director.

Deliverables:

- Easement compliance monitoring reports and copies of correspondence with landowners
- Invasive species and covered species monitoring reports and mapped occurrence data
- Restoration site monitoring reports
- Updated land cover GIS layers for restoration sites as-needed

Task 3: Management, Enhancement, and Restoration

The Yolo RCD will manage reserve system lands consistent with site-specific management plans, as well as manage projects to enhance properties or restore properties consistent with the Yolo HCP/NCCP. Yolo RCD staff will provide input on the management and enhancement plan for each property as it comes into the reserve system. On an as-needed basis, the Yolo RCD will develop and implement restoration and/or VELB mitigation plans and undertake invasive species control efforts for reserve system sites.

Deliverables:

- Management and enhancement recommendations for sites enrolled in the reserve system
- Restoration plan for VELB mitigation and riparian restoration areas within the Rodgers Site and potentially in other sites upon request
- GPS locations and species information for all plantings, collected in a format that is compatible with ArcGIS

- Summary report of species management efforts at Woodland Regional Park Preserve including control efforts for stinkwort, Russian knapweed, perennial pepperweed, and whitetop and efforts to enhance habitat for palmate-bracted bird's beak.

Task 4: Special Projects

Upon request, RCD will assist with other work to ensure compliance with HCP/NCCP requirements. This may include work to assist the Conservancy in connecting with new landowners, specifically with lands greater than 160-acres, that may be good candidates for conservation easements or other efforts to implement the Yolo HCP/NCCP.

Hours and Rates:

Services provided will be reimbursed based on the hourly rates provided in the table below. Other expenses incurred by the Yolo RCD while performing the services described above shall be reimbursed based on actual expenses incurred. Mileage for travel shall be reimbursed at the current U.S. Federal rate.

Position	2024-25 DRAFT Billable Rate
Executive Director	\$140.00
Program Manager	\$110.00
Project Manager	\$100.00
Field Manager	\$100.00
Restoration Field Lead	\$92.00
Field Tech	\$85.00
Project Assistant	\$85.00

ATTACHMENT B

STANDARD INSURANCE REQUIREMENTS

A. During the term of this Agreement, Consultant shall at all times maintain, at its expense, the following coverages and requirements. The comprehensive general liability insurance shall include broad form property damage insurance.

1. Minimum Coverages. Insurance coverage shall be with limits not less than the following:
 - a. **Comprehensive General Liability** – \$1,000,000/occurrence and \$2,000,000/aggregate.
 - b. **Automobile Liability** – \$1,000,000/occurrence (general) and \$500,000/occurrence (property) (include coverage for Hired and Non-owned vehicles).
 - c. **Professional Liability/Malpractice/Errors and Omissions** – \$1,000,000/occurrence and \$2,000,000/aggregate.
 - d. **Workers' Compensation – Statutory Limits/Employers' Liability** - \$1,000,000/accident for bodily injury or disease.

The limits of insurance may be satisfied by a combination of primary and umbrella or excess insurance. Any umbrella or excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and non-contributory basis for the benefit of the Yolo Habitat Conservancy before the Yolo Habitat Conservancy's own insurance or self insurance shall be called upon to protect it as a named insured.

2. The Yolo Habitat Conservancy, its officers, agents, employees and volunteers shall be named as additional insured on all but the workers' compensation and professional liability coverages. (Evidence of additional insured may be needed as a separate endorsement due to wording on the certificate negating any additional writing in the description box.) Any available insurance proceeds broader than or in excess of the specified minimum insurance coverage requirements and/or limits shall be available to the additional insured. Further, the requirements for coverage and limits shall be (1) the minimum coverage and limits specified in this Agreement; or (2) the broader coverage and maximum limits of coverage of any insurance policy or proceeds available to the named insured, whichever is greater. The additional insured coverage under the Consultant's policy shall be primary and non-contributory, and will not seek contribution from the Yolo Habitat Conservancy's insurance or self insurance and shall be at least as broad as CG 20 01 04 13.

3. Said policies shall remain in force through the life of this Agreement and, with the exception of professional liability coverage, shall be payable on a "per occurrence" basis unless the Yolo Habitat Conservancy Risk Manager specifically consents in writing to a "claims made" basis. For all "claims made" coverage, in the event that the Consultant changes insurance carriers Consultant shall purchase "tail" coverage covering the term of this Agreement and not less than three years thereafter. Proof of such "tail" coverage shall be required at any time that the Consultant changes to a new carrier prior to receipt of any payments due.

4. The Consultant shall declare all aggregate limits on the coverage before commencing performance of this Agreement, and the Yolo Habitat Conservancy's Risk Manager reserves the right to require higher aggregate limits to ensure that the coverage limits required for this Agreement as set forth above are available throughout the performance of this Agreement.

5. Any deductibles or self-insured retentions must be declared to and are subject to the approval of the Yolo Habitat Conservancy Risk Manager, and shall not reduce the limits of liability. Policies containing any self-insured retention (SIR) provision shall provide or be

endorsed to provide that the SIR may be satisfied by either the named insured or the Yolo Habitat Conservancy.

6. Each insurance policy shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the Director (ten (10) days for delinquent insurance premium payments).

7. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise approved by the Yolo Habitat Conservancy Risk Manager.

8. The policies shall cover all activities of Consultant, its officers, employees, agents and volunteers arising out of or in connection with this Agreement.

9. The Consultant shall waive all rights of subrogation against the Yolo Habitat Conservancy, its officers, employees, agents and volunteers.

B. Prior to commencing services pursuant to this Agreement, Consultant shall furnish the Yolo Habitat Conservancy with original endorsements reflecting coverage required by this Agreement. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. All endorsements are to be received by, and are subject to the approval of, the Yolo Habitat Conservancy Risk Manager before work commences. Upon Yolo Habitat Conservancy's request, Consultant shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications.

C. During the term of this Agreement, Consultant shall furnish the Yolo Habitat Conservancy with original endorsements reflecting renewals, changes in insurance companies and any other documents reflecting the maintenance of the required coverage throughout the entire term of this Agreement. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. Upon Yolo Habitat Conservancy's request, Consultant shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications.

AGREEMENT NO. - _____

Fourth Amendment to Memorandum of Understanding Between the County of Yolo and the Yolo Habitat Conservancy Regarding Administrative Services

THIS FOURTH AMENDMENT to the June 2, 2020 Agreement with Count of Yolo (“County”) is entered into as of the 20th day of May 2024 by and between the Yolo Habitat Conservancy (“the Conservancy”), and County of Yolo (“Consultant”), who agree as follows:

AMENDMENT

1. Section 1 of the Agreement is hereby amended to read as follows (deletions in strikethrough; new language is underlined):

For FY ~~22/23~~ ~~23/24~~ 24/25 the CAO and/or the Department of Community Services will provide 0.25 FTE within a management classification and ~~0.6~~ 0.5 FTE within an analyst or similar classification to complete these tasks in addition to existing consultant support within the FY ~~22/23~~ ~~23/24~~ 24/25 HCP budget.

The anticipated cost of these services in FY 24/25 is:

0.25_FTE Management Classification- \$83,000

0.5 FTE Analyst Classification- \$88,000

Legal: \$20,000

Overhead (HR, IT, etc., but excluding legal): \$14,000

Department of Financial Services- \$30,000

2. Section 4 of the Agreement is hereby amended to read as follows (deletions in strikethrough; new language is underlined):

A. Term. This MOU has an initial term of one year, commencing on ~~July 1, 2022~~ ~~July 1, 2023~~ July 1, 2024 and extending through ~~June 30, 2023~~ ~~June 30, 2024~~ June 30, 2025. By mutual agreement, the parties may agree to extend this MOU for one or more subsequent years. Any such extended term shall be memorialized in a written amendment to this MOU pursuant to Section 5, below.

B. Termination. Either party may terminate this MOU, with or without cause, by giving thirty days’ prior written notice to the other party.

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

YOLO HABITAT CONSERVANCY


COUNTY OF YOLO

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

By _____
Lucas Frerichs, Chair
Yolo County Board of Supervisors

Approved as to Form:

Attest:


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

Julie Dachtler, Deputy Clerk
Board of Supervisors

By _____
Deputy (Seal)

Approved as to Form:
Philip J. Pogledich, County Counsel

By _____
Eric May, Senior Deputy

Yolo Habitat Conservancy

Meeting Date: 05/20/2024

Information

SUBJECT

Approve policy for staff to proceed with the Yolo HCP/NCCP site acquisition process when authorized by the Chair and Vice Chair

Attachments

Staff Report

Att. A. Candidate Approval Policy

Form Review

Form Started By: Charlie Tschudin

Final Approval Date: 05/15/2024

Started On: 05/15/2024 02:09 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: Elisa Sabatini
Executive Director

Re: Approve policy for staff to proceed with the Yolo HCP/NCCP site acquisition process when authorized by the Chair and Vice Chair

Date: May 20, 2024

REQUESTED ACTIONS:

1. Approve policy for staff to proceed with the Yolo HCP/NCCP site acquisition process when authorized by the Chair and Vice Chair

BACKGROUND:

Section 7.5.2 of the Yolo HCP/NCCP outlines the process for establishing conservation easements and acquiring land in fee title for inclusion in the Yolo HCP/NCCP reserve system. Within the overall site acquisition process Conservancy staff seek the Board's approval when a site is initially being considered as a candidate Yolo HCP/NCCP reserve system site (Step 5¹) and subsequently returns to the Board for final approval of relevant acquisition documents, including the final conservation easement, prior to finalizing the acquisition (Step 13²).

While not prohibited by the Yolo HCP/NCCP or any existing policies, Conservancy staff have historically refrained from conducting significant due diligence and other acquisition related activities until receiving Board approval to include a proposed site in the reserve system. Given that Board meetings are not currently occurring monthly, the Executive Director recommends that the Board approve a policy that allows the Executive Director to seek preliminary candidate reserve system site approval and authorization to proceed with acquisition related activities from the Board Chair and Vice Chair in between Board meetings if deemed necessary due to grant deadlines or other time sensitive issues.

ATTACHMENTS:

¹ Step 5 of the acquisition process states that, "The Executive Director will make a recommendation to the Board regarding whether to include the proposed site in the reserve system. After Board approval of recommended sites, the Executive Director will seek approval from the wildlife agencies to proceed with the acquisition."

² Step 13 of the acquisition process states that, "The Conservancy completes the acquisition, including final approval by the Board of relevant easement documents."

Attachment A. Policy for staff to proceed with the Yolo HCP/NCCP site acquisition process when authorized by the Chair and Vice Chair





Yolo Habitat Conservancy

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

Yolo HCP/NCCP Candidate Reserve System Site Approval and Acquisition Process Authorization Policy

Date Adopted by the Yolo Habitat Conservancy Board: **(PENDING)**

1. PURPOSE:

The Yolo Habitat Conservancy (Conservancy) follows the acquisition process outlined in Section 7.5.2 of the Yolo HCP/NCCP when establishing conservation easements and acquiring land in fee title for inclusion in the Yolo HCP/NCCP reserve system. As part of the acquisition process the Conservancy's Executive Director seeks the Board's approval when a site is initially being considered as a candidate Yolo HCP/NCCP reserve system site (Step 5¹) and subsequently returns to the Board for final approval of relevant acquisition documents, including the final conservation easement, prior to finalizing the acquisition (Step 13²).

While the steps outlined in Section 7.5.2 are not required to occur sequentially, Conservancy staff generally refrain from conducting significant due diligence and other acquisition-related activities outlined in steps 6 through 11 until receiving initial Board approval to include the proposed site in the reserve system as described in Step 5. Under some circumstances, grant deadlines or other time sensitive issues may arise that require due diligence or other acquisition-related activities to commence prior to the next regularly scheduled Board meeting. The Candidate Reserve System Site Approval and Acquisition Process Authorization Policy specifies that the Executive Director may obtain authorization from the Board Chair and Vice Chair to proceed with due diligence and other acquisition process steps prior to the full Board approving a site as a candidate reserve system site in circumstances where the Executive Director determines that immediate action is needed due to grant deadlines or other time sensitive issues.

2. SCOPE

This policy applies to any site being considered for enrollment in the Yolo HCP/NCCP reserve system in circumstances where authorization for initial due diligence and acquisition-related activities is needed prior to the next Conservancy Board meeting.

¹ Step 5 of the acquisition process states that, "The Executive Director will make a recommendation to the Board regarding whether to include the proposed site in the reserve system. After Board approval of recommended sites, the Executive Director will seek approval from the wildlife agencies to proceed with the acquisition."

² Step 13 of the acquisition process states that, "The Conservancy completes the acquisition, including final approval by the Board of relevant easement documents."

3. POLICY

The Yolo HCP/NCCP acquisition process for acquiring conservation easements and fee title lands for enrollment in the Yolo HCP/NCCP reserve system is outlined in the acquisition process steps described in Section 7.5.2 of the Yolo HCP/NCCP. Once the Executive Director receives a Science and Technical Advisory Committee (STAC) recommendation to approve a site as a candidate reserve system site, and concurs with the recommendation, they typically request that the Board approve the recommendation prior to proceeding with due diligence and other acquisition related activities. In circumstances where the Executive Director determines that there is a need to proceed with due diligence, grant proposal preparation, or other acquisition related activities in advance of obtaining Board approval at a regularly scheduled Board meeting, the Executive Director may request preliminary candidate site approval and authorization to proceed with acquisition related activities from the Board Chair and Vice Chair. The Executive Director will request approval of a site as a candidate reserve system site from the full Board at the next regularly scheduled Board meeting.



Yolo Habitat Conservancy

Meeting Date: 05/20/2024

Information

SUBJECT

Approve the Muller Pond Site as a candidate Yolo HCP/NCCP conservation easement site

Attachments

Staff Report

Att. A. Muller Pond Transmittal Memo

Form Review

Form Started By: Charlie Tschudin

Final Approval Date: 05/15/2024

Started On: 05/15/2024 02:15 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: Elisa Sabatini
Executive Director

Re: Approve the Muller Pond Site as a candidate Yolo HCP/NCCP conservation easement site

Date: May 20, 2024

REQUESTED ACTIONS:

1. Approve the Muller Pond Site as a candidate Yolo HCP/NCCP conservation easement site

BACKGROUND:

The approximately 100-acre Muller Pond Site is located on the northern side of the lower Cache Creek corridor, partially within Planning Unit 7 and partially within Planning Unit 13. This site is a Priority 1 HCP/NCCP acquisition site due to its location along the Cache Creek corridor and the proximity of the site to existing protected lands, including the Woodland Reiff HCP/NCCP reserve system site located immediately to the east. Conservancy and Yolo HCP/NCCP Science and Technical Advisory Committee (STAC) representatives conducted a site visit on the Muller Pond Site, on April 22, 2024. The STAC recommends enrolling the property in the HCP/NCCP reserve system due to the presence of occupied valley elderberry longhorn beetle habitat on the site as well as valley foothill riparian, grasslands, and wetland habitat that provides habitat for other covered species, including: western pond turtle, least Bell's vireo, Swainson's hawk, white-tailed kite, and tricolored blackbird. The primary Yolo HCP/NCCP goals and objectives that the site would contribute towards if enrolled in the Yolo HCP/NCCP reserve system and the STAC's recommendation are summarized in the transmittal memo (Attachment A).

The Executive Director recommends that the Board approve the Muller Pond Site as a candidate Yolo HCP/NCCP conservation easement site. Following Board approval staff will seek concurrence from CDFW and USFWS that the site be considered a candidate Yolo HCP/NCCP conservation easement site and, if approved, will work with the landowner, CDFW, and USFWS staff to prepare the appropriate conservation easement documents and return to the Board for final action.

ATTACHMENTS:

Attachment A. Transmittal memo recommending the Muller Pond Site for inclusion in the Yolo HCP/NCCP reserve system



Yolo Habitat Conservancy

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

Muller Pond Site

Candidate Site Recommendation Summary

Recommendation: Yolo Habitat Conservancy staff recommend approval of the Muller Pond Site as a candidate Yolo HCP/NCCP conservation easement site to expand the corridor of reserve system sites along Cache Creek that contain valley foothill riparian and wetland habitat. Additionally, enrollment of the site would contribute to a variety of HCP/NCCP enrollment objectives, including: acquire newly protected lands for the reserve system adjacent to and between baseline protected lands (L-1.3), support a corridor of patches of woody and herbaceous riparian vegetation in the Cache Creek floodplain within Planning Unit 7 (L-1.4), protect populations of VELB along Lower Cache Creek (VELB 1.1), protect and manage grasslands to provide Swainson's hawk foraging habitat (SH1.2), protect modeled least Bells vireo habitat (LBV1.1), maintain and enhance protected tricolored blackbird nesting habitat (TRBL1.5).

Site Name: Muller Pond

Area being considered for enrollment: ~100 acres

Planning Unit: 7 (Cache Creek) and 13 (Colusa Basin Plains)

Priority Land Acquisition Area: Priority 1

Proposed Enrollment Type: Newly protected land conservation easement

Primary Land Cover Types: valley foothill riparian, seasonal wetland, grassland, open water and oak woodland

Science and Technical Advisory Committee (STAC)

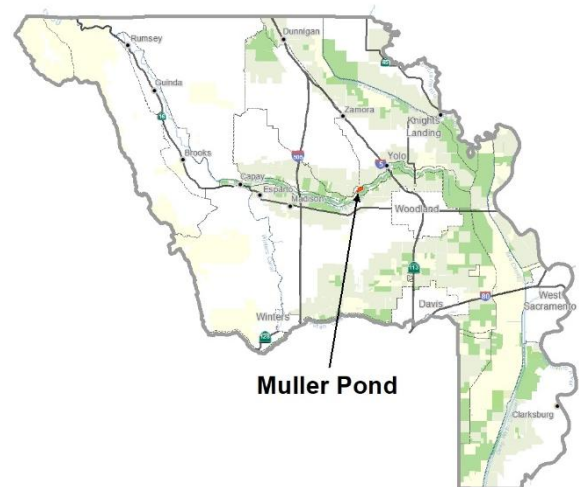
Evaluation Summary:

HCP/NCCP covered species habitat observed at the time of the STAC site visit conducted on April 22, 2024:

- **Swainson's hawk:** nesting and natural lands foraging habitat
- **White-tailed kite:** nesting and natural lands foraging habitat
- **Tricolored blackbird:** cultivated lands foraging habitat
- **Least Bell's vireo:** riparian habitat
- **Western Pond Turtle:** upland and aquatic habitat
- **Valley elderberry longhorn beetle:** occupied elderberry shrubs

The STAC has made the following recommendation:

The Muller Pond site is in its entirety, a restored site. During and immediately post-mining, the property was devoid of habitat and any resource value for Covered Species or wildlife in general. With the reclamation plan's implementation, the site has been greatly enhanced with open water, wetland, riparian, and upland habitats and now provides substantial habitat value to a variety of wildlife, including 6 of the 12 Covered Species. Riparian and oak woodland habitats have successfully developed, creating important nesting habitats for Swainson's hawk, white-tailed kite, and possibly least Bell's vireo. Elderberry shrubs have also thrived, creating habitat for valley elderberry longhorn beetle. Aquatic and wetland habitats may



also provide opportunities for western pond turtle and tricolored blackbird. As vegetation on the property continues to mature, those values are expected to be further enhanced.

Full protection of the property can contribute to meeting the Yolo HCP/NCCP's conservation goals for riparian, grassland, oak woodland, and possibly wetlands, and in doing so, creating and preserving important habitat for many wildlife species. In addition, fully protecting this property adds additional protected lands along the Cache Creek corridor and in this way has indirect value to several Covered Species through enhanced connectivity of this important corridor. Because of the contribution to meeting HCP/NCCP objectives for covered species, natural communities, and the opportunity to protect important properties within the High Priority Cache Creek corridor, the STAC recommends enrollment of the Muller Pond site in the Yolo HCP/NCCP reserve system.

