

# YOLO HABITAT CONSERVANCY

## AGENDA

**January 26, 2026**



### BOARD MEMBERS

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

### BOARD OF SUPERVISORS CHAMBERS

625 COURT STREET, ROOM 206  
WOODLAND, CA 95695

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

## 5:30 P.M. CALL TO ORDER

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

## CONSENT AGENDA

6. Approve December 18, 2025 meeting minutes
7. Approve the First Amendment to the Agreement with the Yolo County Resource Conservation District to add \$45,000 for additional habitat enhancement and management services
8. Authorize payment of \$2,500 in California Habitat Conservation Planning Coalition 2026 membership dues, adopt the 2026 California Habitat Conservation Planning Coalition State Legislative Platform and applicable aspects of the Federal Legislative Platform, and approve Agreement with Santa Clara Valley Habitat Agency to contribute \$5,000 toward advocacy services to represent the California Habitat Conservation Planning Coalition and the Conservancy's 2026 State Legislative Platform

## REGULAR AGENDA

9. Receive and file the FY24/25 independent auditor's report and presentation from Maze and Associates
10. Elect Chair and Vice-Chair
11. Hold a public hearing on a proposed policy update and associated fee adjustment related to Yolo HCP/NCCP riparian mitigation responsibilities, approve reverting responsibilities associated with valley foothill riparian mitigation to the Conservancy, and adopt a resolution increasing the per acre valley foothill riparian fee to \$132,462 per acre
12. Authorize the Interim Executive Director to execute a Memorandum of Understanding with Yolo County for acquisition and permanent conservation of the Hawk Creek Property
13. Receive and file FY25/26 mid-year fiscal update and work plan review
14. Executive Director's Report
  - Staffing Update

## ADJOURNMENT

Next meeting scheduled for: March 16, 2026

I declare under penalty of perjury that the foregoing agenda was posted January 23, 2026 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](http://www.yolohabitatconservancy.org)

By: \_\_\_\_\_  
Julie Dachtler, Clerk

**NOTICE**

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

**Yolo Habitat Conservancy**

**Meeting Date:** 01/26/2026

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**Information**

**SUBJECT**

Approve December 18, 2025 meeting minutes

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**Attachments**

Att. A. Minutes

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**Form Review**

Form Started By: Brandy Hall

Final Approval Date: 01/23/2026

Started On: 01/23/2026 08:46 AM

# YOLO HABITAT CONSERVANCY

December 18, 2025

## SPECIAL MEETING MINUTES

The Yolo Habitat Conservancy Board met on the 18th day of December, 2025, 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: Lucas Frerichs  
David Moreno  
Verna Sulpizio Hull  
Mary Vixie Sandy

Absent: Richard Casavecchia  
Linda Deos  
Mabel Salon

Staff Present: Chris Alford, Interim Executive Director  
Phil Pogledich, County Counsel  
Brandy Hall, Office Support Specialist  
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. 25-18: Approved agenda as submitted.

MOTION BY: Vixie Sandy / SECONDED BY: Sulpizio Hull  
AYES: Moreno, Sulpizio Hull, Vixie Sandy, Frerichs.  
NOES: None.  
ABSENT: Casavecchia, Deos.  
ABSTAIN: None.

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

There was no public comment.

5. Board Correspondence

There was no Board Correspondence.

## CONSENT AGENDA

Minute Order No. 25-19: Approved Agenda Items Nos. 6-12.

MOTION BY: Sulpizio Hull / SECONDED BY: Vixie Sandy  
AYES: Moreno, Sulpizio Hull, Vixie Sandy, Frerichs.

NOES: None.

ABSENT: Casavecchia, Deos.

ABSTAIN: None.

- Approve July 21, 2025 meeting minutes

Approved July 21, 2025 meeting minutes on Consent.

- Approve the 2026 Board meeting calendar

Approved recommended action on Consent.

- Approve the First Amendment to the Agreement with Urban Economics to extend the term of the Agreement through December 31, 2026 and increase the contract amount by \$5,000 for additional fee assessment support services

Approved **Agreement No. 25-10** on Consent.

- Approve the First Amendment to the Agreement with the Cache Creek Conservancy to extend the contract through June 30, 2026 and add \$83,000 for additional habitat enhancement and management services

Approved **Agreement No. 25-11** on Consent.

- Approve the First Amendment to the Agreement with Alford Environmental LLC to increase the contract amount by \$95,000 for additional Interim Executive Director and administrative support services

Approved **Agreement No. 25-12** on Consent.

- Authorize the Interim Executive Director to execute a Memorandum of Understanding with Yolo County regarding conservation and restoration activities at the Haller Muller property

Approved **Agreement No. 25-13** on Consent.

12. Receive and file year-to-date fiscal update

Approved recommended action on Consent.

## REGULAR AGENDA

13. Adopt the Yolo HCP/NCCP Elderberry Transplant Entity Approval Policy

Minute Order No. 25-20: Approved recommended action.

MOTION BY: Sulpizio Hull / SECONDED BY: Moreno

AYES: Moreno, Sulpizio Hull, Vixie Sandy, Frerichs.

NOES: None.

ABSENT: Casavecchia, Deos.

ABSTAIN: None.

14. Approve a resolution authorizing the acceptance of NCCP Local Assistance Grant funds in the amount of \$109,673 to increase burrowing owl habitat in Yolo County

Minute Order No. 25-21: Approved recommended action by **Resolution No. 25-03**.

MOTION BY: Moreno / SECONDED BY: Vixie Sandy

AYES: Moreno, Sulpizio Hull, Vixie Sandy, Frerichs.

NOES: None.

ABSENT: Casavecchia, Deos.

ABSTAIN: None.

15. Approve a resolution authorizing the acceptance of National Fish and Wildlife Foundation grant funds in the amount of \$260,000 to increase habitat for monarchs, valley elderberry longhorn beetle, and Crotch's bumble bee

Minute Order No. 25-22: Approved recommended action by **Resolution No. 25-04**.

MOTION BY: Vixie Sandy / SECONDED BY: Moreno

AYES: Moreno, Sulpizio Hull, Vixie Sandy, Frerichs.

NOES: None.

ABSENT: Casavecchia, Deos.

ABSTAIN: None.

16. Approve a resolution to increase appropriations within the Grant Fund Budget by \$110,000 for Fiscal Year 2025-2026

Minute Order No. 25-23: Approved recommended action by **Resolution No. 25-05**.

MOTION BY: Sulpizio Hull / SECONDED BY: Vixie Sandy

AYES: Moreno, Sulpizio Hull, Vixie Sandy, Frerichs.

NOES: None.

ABSENT: Casavecchia, Deos.

ABSTAIN: None.

17. Executive Director's Report

- Conservation Easement Acquisitions
- Current Projects and Partnerships
- Staffing Update

Received Executive Director's Report.

## ADJOURNMENT

Next meeting scheduled for: January 26, 2026

**Yolo Habitat Conservancy**

**Meeting Date:** 01/26/2026

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**Information**

**SUBJECT**

Approve the First Amendment to the Agreement with the Yolo County Resource Conservation District to add \$45,000 for additional habitat enhancement and management services

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**Attachments**

Staff Report

Att. A. Amendment

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**Form Review**

Form Started By: Brandy Hall

Final Approval Date: 01/23/2026

Started On: 01/23/2026 08:51 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: Lucas Frerichs, Chair  
Members of the Board

From: Chris Alford  
Interim Executive Director

Re: Approve amendment to the Agreement with the Yolo County Resource Conservation District, increasing the compensation amount by \$45,000 for additional monitoring, management, and restoration services

Date: January 26, 2026

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## REQUESTED ACTIONS:

1. Approve amendment to the Agreement with the Yolo County Resource Conservation District, increasing the compensation amount by \$45,000 for additional monitoring, management, and restoration services (Attachment A)

## BACKGROUND:

The Yolo Habitat Conservancy Board approved an Agreement with the Yolo County Resource Conservation District (RCD) on May 19, 2025 to provide assistance with a variety of Yolo Habitat Conservation Plan/Natural Community Conservation Plan (HCP/NCCP) implementation tasks, including but not limited to, conducting and coordinating invasive species management and restoration planting efforts. Subsequent to the approval of the Agreement, Conservancy staff have identified additional habitat and restoration activities and plant material needs associated with riparian restoration site preparation and planting at the Haller Muller Site and habitat enhancement activities associated with the recently awarded Local Assistance Grant and National Fish and Wildlife Monarch Butterfly and Pollinators Conservation Fund grant that were not contemplated at the time the initial Agreement was established. The proposed Amendment (Attachment A) is consistent with the approved FY25/26 budget as amended by the Board on December 8, 2025 and would help the Conservancy meet its habitat restoration and management obligations under the Yolo HCP/NCCP.

## ATTACHMENT:

**Attachment A. First Amendment**

**AGREEMENT NO. \_\_\_\_\_**  
(Amendment #1 to Short-Form Agreement No. 25-07)

**First Amendment to Agreement with the Yolo County Resource Conservation District**

THIS FIRST AMENDMENT to the May 19, 2025 Agreement (“First Amendment”) is made this 26<sup>th</sup> day of January 2026 by and between the Yolo Habitat Conservancy (“the Conservancy”), and Yolo County Resource Conservation District (“Consultant”), who agree as follows:

**AMENDMENT**

1. The Agreement is hereby amended to increase total compensation to Consultant by \$45,000 for a total of \$235,000. Accordingly, paragraph 3 of the Agreement is amended to read as follows:

Total compensation to Consultant shall not exceed the rates set forth in **Attachment A**, nor shall total compensation exceed \$235,000. Hourly rates shall not increase during the term of this Agreement.

2. Except as modified by this First Amendment, the terms and conditions of the Agreement remain in full force and effect.

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

YOLO COUNTY RESOURCE  
CONSERVATION DISTRICT

By \_\_\_\_\_  
Heather Nichols, Executive Director

YOLO HABITAT CONSERVANCY

By \_\_\_\_\_  
Lucas Frerichs, Chair  
Yolo Habitat Conservancy Board of Directors

Approved as to Form:

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

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**Information**

**SUBJECT**

Authorize payment of \$2,500 in California Habitat Conservation Planning Coalition 2026 membership dues, adopt the 2026 California Habitat Conservation Planning Coalition State Legislative Platform and applicable aspects of the Federal Legislative Platform, and approve Agreement with Santa Clara Valley Habitat Agency to contribute \$5,000 toward advocacy services to represent the California Habitat Conservation Planning Coalition and the Conservancy's 2026 State Legislative Platform

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**Attachments**

Staff Report

Att. A. 2026 Legislative Platform

Att. B. Agreement

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**Form Review**

Form Started By: Brandy Hall

Started On: 01/23/2026 09:07 AM

Final Approval Date: 01/23/2026



# Yolo Habitat Conservancy

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

To: Lucas Frerichs, Chair  
Members of the Board

From: Chris Alford  
Interim Executive Director

Re: Authorize payment of \$2,500 in California Habitat Conservation Planning Coalition 2026 membership dues, adopt the 2026 California Habitat Conservation Planning Coalition State Legislative Platform and applicable aspects of the Federal Legislative Platform, and approve Agreement with Santa Clara Valley Habitat Agency to contribute \$5,000 toward advocacy services to represent the California Habitat Conservation Planning Coalition and the Conservancy's 2026 State Legislative Platform

Date: January 26, 2026

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## REQUESTED ACTIONS:

1. Authorize payment of \$2,500 in California Habitat Conservation Planning Coalition 2026 membership dues
2. Adopt the 2026 California Habitat Conservation Planning Coalition State Legislative Platform and applicable elements of the Federal Legislative Platform (Attachment A)
3. Approve Agreement with Santa Clara Valley Habitat Agency to contribute \$5,000 toward advocacy services to represent the California Habitat Conservation Planning Coalition and the Conservancy's 2026 State Legislative Platform (Attachment B)

## BACKGROUND:

The Conservancy has participated as a member of the California Habitat Conservation Planning Coalition (Coalition) since 2014. The Coalition serves as a collaborative forum for practitioners to share expertise and coordinate efforts statewide to seek additional funding for implementation of Habitat Conservation Plans (HCPs) and Natural Community Conservation Plans (NCCPs). An important function of the Coalition is the coordinated development and advocacy of policy positions on state and federal legislative matters that pertain to the successful and effective implementation of HCPs and NCCPs. The Coalition has developed a 2026 legislative platform (2026 Platform, Attachment A) that builds on existing efforts and identifies additional priorities.

Staff recommend that the Conservancy support the efforts of the Coalition by continuing to participate as a dues paying member of the Coalition and support the Coalition's 2026 Platform by contributing

financially towards the Coalition's contract for advocacy services and adopting the majority of the 2026 Platform.<sup>1</sup> Staff recommend that funds contributed towards advocacy services are provided to the Santa Clara Valley Habitat Agency per the attached Agreement (Attachment B). Santa Clara Valley Habitat Agency has volunteered to collect funds provided by Coalition members for advocacy services and administer a contract for advocacy services on behalf of the Coalition. The Conservancy's adopted budget for FY25/26 includes adequate funding for both the \$2,500 in Coalition membership dues and the \$5,000 contribution towards advocacy services and contribution amounts are consistent with those made in prior years. Adoption of the applicable aspects of the Coalition's 2026 Platform provides staff with clear authorization to participate in coordinated efforts to secure state and federal funding and other support for implementation of NCCPs and HCPs and provide timely verbal and written support on behalf of the Conservancy as-needed on matters that are consistent with the Platform and important to the continued success of the Yolo HCP/NCCP.

**ATTACHMENTS:**

**Attachment A.** California Habitat Conservation Planning Coalition 2026 Legislative Platform

**Attachment B.** Agreement with Santa Clara Valley Habitat Agency

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<sup>1</sup> Federal Platform item 1 is not directly applicable to the Conservancy because it is not a member of the National Habitat Conservation Planning Coalition (NHCPC) so it will not directly have representatives on the NHCPC Government Relations Committee.



# 2026 Legislative Platforms

## State Platform

### Funding:

1. \*Advocate for long-term, multi-year funding for our agency partners for climate related projects and ensure eligibility for NCCPs and HCPs.

*Activities: Coordinate with the conservation community for funding for land acquisition through the new GGRF funding.*

*Activities: Support proposals that could provide increased funding for NCCPs and HCPs, including dedicated funding or eligibility and increased competitiveness for applications from NCCPs and HCPs.*

2. \*Work with the Wildlife Conservation Board (WCB) and state agencies on new funding and continued roll out of existing funding for NCCP and HCP implementation through the state budget.

*Activities: Advocate for funding for land acquisition grants, restoration and recovery grants, wildlife connectivity grants, planning grants, habitat ESA section 6 grants, management and monitoring grants.*

3. \*Advocate for Proposition 4 and other public funding guideline development to include increased funding for Natural Community Conservation Plans (NCCP) and Habitat Conservation Plans (HCP), including dedicated funding streams and increasing their competitiveness for funding

4. \*Support funding for dedicated CDFW staff to support implementation of NCCPs.

5. Work with the California Department of Fish and Wildlife (CDFW) to make the Local Assistance Grant program more useful to individual plans, including streamlining how contracts are established and seeking more funding.

6. Develop a multi-year strategy to increase dedicated funding for land acquisition and restoration.

## Policy:

1. \*Support legislation that will advance and protect NCCPs and HCPs.

*Activities: Support AB 1083 (Connolly) to protect the definition of “natural and protected lands” and protect habitat for sensitive species.*

2. \*Address any language that is detrimental to NCCPs and HCPs in 2026 legislation.

## Education & Relationship Building Platform:

1. \*Engage the Wildlife Conservation Board (WCB) on the integration of NCCPs and HCPs into 30x30 priorities and any state action plans.

2. \*Continue development of legislative champions for the Coalition.

*Activities: Coordinate education campaigns for CHCPC members and their legislative representatives through in-district meetings or a Sacramento Lobby Day.*

## Regulatory Platform

1. \*Track and push for the inclusion of long-term management funds with the discussion of 30x30 and other land acquisition goals.
2. \*Work with the CDFW and the WCB to expedite project approvals and permitting. This includes supporting the Cutting the Green Tape initiative, restoration and acquisition projects, scientific collection permits with CDFW, and ensuring that projects submitted to WCB are moved to the Board for consideration in a timely manner.
3. Work on achieving alignment between NCCPs/HCPs and state resource regulatory permitting including permits from the Regional Waterboards, State Waterboard, CDFW Lake and Streambed Alterations Agreements (LSAA-1600).
4. Work with CDFW to establish a standardized NCCP amendment process.

## **Federal Platform**

1. Participate in the Government Relations Committee [GRC] of the National HCP Coalition.
2. Seek additional funding for the Cooperative Endangered Species Conservation

\*2026 Priorities

Fund [CESCF, Endangered Species Act, Section 6] in partnership with the National HCP Coalition's GRC. For FY 2026-2027, seek a total of \$110 million, including \$85 million for HCP land acquisition and \$25 million for Recovery land acquisition.

3. Continue to engage with USFWS and DOI as needed on Section 6 HCP land acquisition and planning NOFO language discussions with the USFWS through the GRC.
4. Comment on updates to the USFWS's handbook.

AGREEMENT NO. \_\_\_\_\_  
(Short-Form Agreement)

THIS AGREEMENT is made this 26th day of January 2026, by and between the Yolo Habitat Conservancy (referred to hereinafter as the “Conservancy”), and Santa Clara Valley Habitat Agency (“Agency”), who agree as follows:

**AGREEMENT**

1. Agency shall use the funds to pay for the Yolo Habitat Conservancy’s share of an advocacy services contract in coordination with the California Habitat Conservation Planning Coalition. Other conservancies around the state are contributing the remainder of the contract. State advocacy includes work related to increasing funding for Habitat Conservation Plans and Natural Community Conservation Plans and other issues the affect development and implementation of these plans.
2. Agency shall perform said services between January 1, 2026 and June 30, 2026, with the option at the discretion of the Executive Director to extend the agreement for two (2) additional one (1) year terms up through June 30, 2028. 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 Agency, who shall cease all work immediately upon receipt thereof until otherwise directed by the Conservancy.
3. Total compensation to Agency shall not exceed \$5,000 per fiscal year nor shall total compensation exceed \$15,000. Rates shall not increase during the term of this Agreement.
4. During the term of this Agreement, Agency shall maintain the insurance described in Attachment A hereto at its sole cost and expense.
5. The Agency shall submit one invoice for \$5,000, the full amount of the Yolo Habitat Conservancy’s share of the advocacy services contract. Within fifteen (15) calendar days of the receipt of the Agency’s detailed invoice, the Conservancy shall either authorize payment for services performed to its reasonable satisfaction or advise Agency 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 Yolo County Department of Financial Services processes of each invoice within 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, Agency 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 Agency, its officers, agents, or employees.
7. Agency 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. Agency 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 Agency 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 Agency, in which even the Conservancy shall have no obligation to pay the Agency any further funds or provide other consideration and the Agency shall have no obligation to provide any further services under this Agreement.

9. If Agency fails to perform any part of this Agreement, the Conservancy may notify the Agency of the default and Agency shall remedy the default. If Agency 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 Agency pursuant to this Agreement.

10. Agency 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. Agency shall deliver all of the foregoing to the Conservancy upon completion of the services hereunder, or upon earlier termination of this Agreement. In addition, Agency 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 Agency 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.

**Agency**

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Edmund Sullivan, Executive Officer  
Santa Clara Valley Habitat Agency

Santa Clara Valley Habitat Agency  
535 Alkire Avenue, Suite 100  
Morgan Hill, CA 95037  
(408) 779-7261

**Conservancy**

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Christine Alford, Interim Executive Director  
Yolo Habitat Conservancy

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

## ATTACHMENT A

### **STANDARD INSURANCE REQUIREMENTS**

A. During the term of this Agreement, Agency 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 Agency'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 Agency changes insurance carriers Agency 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 Agency changes to a new carrier prior to receipt of any payments due.
4. The Agency 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 Agency, its officers, employees, agents and volunteers arising out of or in connection with this Agreement.
9. The Agency 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, Agency 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, Agency 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, Agency 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, Agency shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications.

**Yolo Habitat Conservancy**

**Meeting Date:** 01/26/2026

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**Information**

**SUBJECT**

Receive and file the FY24/25 independent auditor's report and presentation from Maze and Associates

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**Attachments**

Staff Report

Att. A. Independent auditor's report

Att. B. Memorandum on Internal Control

Att. C. Presentation

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**Form Review**

Form Started By: Brandy Hall

Started On: 01/23/2026 09:14 AM

Final Approval Date: 01/23/2026



# Yolo Habitat Conservancy

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

To: Lucas Frerichs, Chair  
Members of the Board

From: Chris Alford  
Interim Executive Director

Re: Receive and file the FY24/25 independent auditor's report and presentation from Maze and Associates

Date: January 26, 2026

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## **REQUESTED ACTIONS:**

1. Receive and file the FY24/25 independent auditor's report and presentation from Maze and Associates (Attachment A)

## **BACKGROUND:**

The Board of Directors requires annual outside audits of the Yolo Habitat Conservancy's ("Conservancy") finances, including a presentation to the Board. This requirement stems from financial oversight actions approved by the Board on October 15, 2012. The independent auditor, Maze and Associates, completed the FY24/25 (July 1, 2024 through June 30, 2025) independent auditor's report (Attachment A).

The Management Discussion and Analysis within the audit provides information from staff about changes to the Conservancy's financial activities. Most notably, at the close of FY24/25 (July 1, 2024 through June 30, 2025), the Conservancy's assets exceeded its liabilities by \$9,744,398 (net position). The largest portion of the Conservancy's net position, \$5,908,315, reflects capital assets. The Conservancy's unrestricted net position was \$2,805,919 at the end of FY24/25. Revenues were \$58,302 less than expenses, largely due to an increase in expenses associated with reserve system management and restoration and reduction in HCP/NCCP fees collected as compared to the prior fiscal year.

## **ATTACHMENTS:**

**Attachment A.** FY24/25 Independent Auditor's Report

**Attachment B.** FY24/25 Memorandum on Internal Controls



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

Independent Auditors' Report,  
Basic Financial Statements and Other Reports

For the Fiscal Year Ended  
June 30, 2025

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

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2025**

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

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2025**

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## 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, 2025, 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, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Habitat JPA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Habitat JPA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Habitat JPA's ability to continue as a going concern for a reasonable period of time.

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

### ***Emphasis of Matter***

#### *Economic Dependency*

As discussed in Note 9 to the financial statements, the General Fund of the Habitat JPA is economically dependent on revenue derived from mitigation fees and pre-payment of mitigation fees from member agencies consisting of 58 percent of General Fund program revenues for the year ended June 30, 2025. 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 January 21, 2026, 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  
January 21, 2026

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## 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, 2025. 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 \$9,744,398 (net position), of which \$2,805,919 is reported as unrestricted net position.

The Habitat JPA's total net position decreased by \$58,302 which was largely due to a decrease in net program revenues.

The Habitat JPA recorded program revenue of \$370,974, comprised of mitigation fees, interest, and other income. The Habitat JPA reported \$697,236 in program expenses, including professional services, real estate acquisition, and miscellaneous expenses. The Habitat JPA reported resulting net program revenue of \$(326,262).

### Overview of the Financial Statements

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

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

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

#### **Government-wide financial statements.**

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

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

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

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

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

### **Fund financial statements**

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

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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

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

### **Notes to the basic financial statements**

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

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Habitat JPA, assets exceeded liabilities by \$9,744,398 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**

				Increase (Decrease)
		2025	2024	
<b>Assets:</b>				
Current Assets:				
Cash and investments		\$ 3,169,700	\$ 3,297,816	\$ (128,116)
Receivables:				
Accounts		1,241	1,241	-
Due from other governments		23,616	23,616	-
Restricted cash and investments		834,969	941,204	(106,235)
		<u>4,029,526</u>	<u>4,263,877</u>	<u>(234,351)</u>
<b>Noncurrent Assets:</b>				
Capital assets		5,908,315	5,908,315	-
	<b>Total Assets</b>	<b><u>9,937,841</u></b>	<b><u>10,172,192</u></b>	<b><u>(234,351)</u></b>
<b>Liabilities:</b>				
Accounts Payable		69,311	224,693	(155,382)
Unearned revenue		124,133	124,132	1
Due to other governments		-	20,667	(20,667)
	<b>Total Liabilities</b>	<b><u>193,444</u></b>	<b><u>369,492</u></b>	<b><u>(176,048)</u></b>
<b>Net Position:</b>				
Net investment in capital assets		5,908,315	5,908,315	-
Restricted		1,030,164	927,717	102,447
Unrestricted		2,805,919	2,966,668	(160,749)
	<b>Total Net Position</b>	<b><u>\$ 9,744,398</u></b>	<b><u>\$ 9,802,700</u></b>	<b><u>\$ (58,302)</u></b>

At the end of the current fiscal year, the Habitat JPA's total net position decreased by \$58,302 which was largely due to a decrease in net program revenue.

#### **CHANGES IN NET POSITION**

	<b>2025</b>	<b>2024</b>	<b>Increase (Decrease)</b>
<b>Program Expenses:</b>			
Professional services	\$ 678,326	\$ 516,967	\$ 161,359
Miscellaneous expenses	18,910	350	18,560
 Total program expenses	 697,236	 517,317	 179,919
 <b>Program Revenues:</b>			
Operating grants, contributions, and fees	370,974	484,382	(113,408)
 Total program revenues	 370,974	 484,382	 (113,408)
 Net program revenue	 (326,262)	 (32,935)	 (293,327)
 <b>General Revenues (Expenses):</b>			
Capital contributions	-	-	-
Use of money and property (losses on investment)	267,960	211,179	56,781
 Total general revenues (expenses)	 267,960	 211,179	 56,781
 Change in net position	 (58,302)	 178,244	 (236,546)
 Net position at Beginning of Year	 9,802,700	 9,624,456	 178,244
 Net Position at End of Year	 <b>\$ 9,744,398</b>	 <b>\$ 9,802,700</b>	 <b>\$ (58,302)</b>

#### **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 \$2,691,015, a decrease of \$166,801 from the prior fiscal year due to a higher increase in the JPA's liabilities than assets.

At the end of the current fiscal year, the Habitat JPA's Grant Revenue Special Revenue Fund and Other Revenue Special Revenue Fund reported an ending fund balance of \$28,661, and \$114,904, 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 \$166,534. The entire fund balance is restricted to acquisition of habitat conservation easements consistent with the Interim Swainson's Hawk Mitigation Program, which ceased to exist once the Habitat JPA began implementation of the Yolo HCP/NCCP in January 2019 after receiving its state and federal permits, and burrowing owl mitigation fees paid prior to Yolo HCP/NCCP implementation. The Habitat JPA expects to expend the remaining funds in this account in FY25/26 on the acquisition of a habitat conservation easement that provides both Swainson's hawk foraging habitat and burrowing owl habitat.

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 \$430,881 and \$404,088 respectively, an increase of \$44,950 from prior year in the Pre-permit Permanent Fund, and an increase of \$48,815 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, 2025, the Habitat JPA received less mitigation fee revenue than budgeted.
- The Habitat JPA spent less than originally budgeted for professional services and other expenditures. Additionally, capital easements expenditures were budgeted but none were acquired during the fiscal year.

### **Grant Fund Budgetary Highlights**

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

- During the fiscal year ended June 30, 2025, the Habitat JPA did not budget for grant revenue due to not actively pursuing grants during this time, however; a small amount of revenue was received due to residual interest from prior year pooled cash in the County Treasury.

### **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, 2025, did not budget for revenues from Special Participating Entity projects, however; interest revenue was received due to cash being pooled in the County Treasury.

## **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, 2025, the Habitat JPA experienced a gain on investments due to favorable market conditions.
- During the fiscal year ended June 30, 2025, conservation easement acquisitions were budgeted but none were acquired.

## **Capital Assets**

The Habitat JPA's net investment in capital assets, as of June 30, 2025, 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, nor 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 2025-26. The Habitat JPA will continue to contract with Yolo County for administrative services. The Habitat JPA also expects to increase expenditures on real estate acquisition assistance and easement monitoring as the Habitat JPA proceeds with easement acquisitions and on habitat restoration monitoring and management activities as habitat restoration sites are expanded to meet mitigation needs. The Habitat JPA anticipates spending down the entirety of the funds remaining in the Habitat JPA's Mitigation Trust Account Fund Special Revenue Fund on an easement acquisition that will provide both Swainson's hawk foraging habitat and burrowing owl habitat. 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, 2026.

## **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 Conservancy, PO Box 2202, Woodland, California 95776. The Habitat JPA can also be reached via email at [info@yolohabitatconservancy.org](mailto:info@yolohabitatconservancy.org). For more information about the Habitat JPA or the Yolo HCP/NCCP, please visit the website at [www.yolohabitatconservancy.org](http://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, 2025**

**ASSETS**

Current assets:

Cash and investments in County Treasury (Note 2)	\$ 3,169,700
Accounts receivable	1,241
Due from other governments	23,616
Restricted cash and investments (Note 2)	111,453
Restricted cash with fiscal agent (Note 2)	<u>723,516</u>
	<u>723,516</u>
Total Current Assets	<u>4,029,526</u>

Noncurrent assets:

Capital assets (Note 3)	<u>5,908,315</u>
Total Assets	<u>9,937,841</u>

**LIABILITIES**

Accounts payable	69,311
Unearned revenue	124,132
Due to other governments	-
	<u>193,443</u>
Total Liabilities	<u>193,443</u>

**NET POSITION**

Net investment in capital assets	5,908,315
Restricted for:	
Wildlife mitigation	599,283
Endowment	430,881
Unrestricted	<u>2,805,919</u>
	<u>2,805,919</u>
Total net position	<u>\$ 9,744,398</u>

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

**YOLO COUNTY HABITAT/NATURAL COMMUNITY  
CONSERVATION PLAN JOINT POWERS AGENCY  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

**Program Expenses:**

Professional services	\$ 678,326
Miscellaneous expenses	<u>18,910</u>
Total program expenses	<u><u>697,236</u></u>

**Program Revenues:**

Operating grants, contributions and fees	<u>370,974</u>
Total program revenues	<u>370,974</u>
Net program revenue (expense)	<u><u>(326,262)</u></u>

**General Revenues (Expenses)**

Use of money and property (losses on investments)	<u>267,960</u>
Total General Revenues	<u>267,960</u>
Change in net position	<u><u>(58,302)</u></u>
Net position - Beginning of year	<u><u>\$ 9,802,700</u></u>
Net position - End of year	<u><u>\$ 9,744,398</u></u>

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

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**BASIC FINANCIAL STATEMENTS**  
**Fund Financial Statements**

**YOLO COUNTY HABITAT/NATURAL COMMUNITY  
CONSERVATION PLAN JOINT POWERS AGENCY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2025**

	<b>Special Revenue Funds</b>				<b>Permanent Funds</b>			Total Governmental Funds
	General Fund	Grant Fund	Other Revenue Fund	Mitigation Trust Account Fund	Pre-Permit Endowment Fund	Post-Permit Endowment Fund		
					\$	\$	\$	
<b>Assets</b>								
Pooled cash and investment in County Treasury (Note 2)	\$ 2,880,711	\$ 3,804	\$ 118,651	\$ 166,534	\$ -	\$ -	\$ -	\$ 3,169,700
Accounts receivable	1,241	-	-	-	-	-	-	1,241
Due from other governments	(1,241)	24,857	-	-	-	-	-	23,616
Restricted assets:								
Cash and investments (Note 2)	-	-	-	-	(1,849)	113,302	111,453	
Cash and investments with fiscal agents (Note 2)	-	-	-	-	432,730	290,786	723,516	
<b>Total Assets</b>	<b>\$ 2,880,711</b>	<b>\$ 28,661</b>	<b>\$ 118,651</b>	<b>\$ 166,534</b>	<b>\$ 430,881</b>	<b>\$ 404,088</b>	<b>\$ 4,029,526</b>	
<b>Liabilities and Fund Balance</b>								
Liabilities:								
Accounts payable	\$ 69,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,311
Unearned revenue	120,385	-	3,747	-	-	-	-	124,132
Due to other governments	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>189,696</b>	<b>-</b>	<b>3,747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>193,443</b>
Fund balance								
Nonspendable:								
Endowment	-	-	-	-	-	430,881	-	430,881
Restricted:								
Wildlife Mitigation	-	28,661	-	166,534	-	404,088	599,283	
Unassigned	2,691,015	-	114,904	-	-	-	-	2,805,919
<b>Total Fund Balance</b>	<b>2,691,015</b>	<b>28,661</b>	<b>114,904</b>	<b>166,534</b>	<b>430,881</b>	<b>404,088</b>	<b>3,836,083</b>	
<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,880,711</b>	<b>\$ 28,661</b>	<b>\$ 118,651</b>	<b>\$ 166,534</b>	<b>\$ 430,881</b>	<b>\$ 404,088</b>	<b>\$ 4,029,526</b>	

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, 2025**

Fund balances - Governmental funds	\$ 3,836,083
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>\$ 9,744,398</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, 2025**

	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		
<b>Revenues</b>								
Mitigation fees	\$ 361,888	\$ -	\$ -	\$ -	\$ -	\$ 9,086	\$ 370,974	
Grant revenue	-	-	-	-	-	-	-	
Use of money and property (losses on investment)	156,340	189	6,052	8,493	54,610	42,276	267,960	
Total Revenues	<u>518,228</u>	<u>189</u>	<u>6,052</u>	<u>8,493</u>	<u>54,610</u>	<u>51,362</u>	<u>638,934</u>	
<b>Expenditures</b>								
Current:								
Professional services	666,119	-	-	-	9,660	2,547	678,326	
Capital Outlay - Easements	-	-	-	-	-	-	-	
Other expenditures	18,910	-	-	-	-	-	18,910	
Total Expenditures	<u>685,029</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,660</u>	<u>2,547</u>	<u>697,236</u>	
Excess (deficiency) of revenues over expenditures	(166,801)	189	6,052	8,493	44,950	48,815	(58,302)	
Net Change in Fund Balance	<u>(166,801)</u>	<u>189</u>	<u>6,052</u>	<u>8,493</u>	<u>44,950</u>	<u>48,815</u>	<u>(58,302)</u>	
Fund balance - Beginning	\$ 2,857,816	\$ 28,472	\$ 108,852	\$ 158,041	\$ 385,931	\$ 355,273	\$ 3,894,385	
Fund balance - Ending	<u>\$ 2,691,015</u>	<u>\$ 28,661</u>	<u>\$ 114,904</u>	<u>\$ 166,534</u>	<u>\$ 430,881</u>	<u>\$ 404,088</u>	<u>\$ 3,836,083</u>	

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

**YOLO COUNTY HABITAT/NATURAL COMMUNITY  
CONSERVATION PLAN JOINT POWERS AGENCY  
RECONCILIATION OF THE NET CHANGE IN FUND BALANCES  
WITH THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

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	\$ (58,302)
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Amount reported for governmental activities in the statement of net position are  
different because:

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

Capital contribution of easements purchased.

NET CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ (58,302)</u>
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The notes to the basic financial statements are an integral part of this statement.

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**YOLO COUNTY HABITAT/NATURAL COMMUNITY  
CONSERVATION PLAN JOINT POWERS AGENCY  
NOTE TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**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, 2025**

**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 post-permit endowment fund is for monitoring and maintain HCP/NCCP reserve system sites after the expiration of the permits (not permit issuance). The post-permit endowment fund includes both a % of mitigation fee funds collected and contributions from individual landowners that are combined into the fund, of which the total principal is intended to remain intact and the interest earned on the funds will be used to perform Yolo HCP/NCCP reserve system monitoring and management activities in perpetuity.

The pre-permit endowment fund has separate accounts that are intended to accrue interest that is used for easement compliance monitoring of specific pre-permit sites while Post-Permit Endowment Fund receives money from both mitigation fees and landowner payments and is maintained as a lump-sum, of which accrued interest is intended to support post-permit monitoring and management activities that are required by the HCP/NCCP after the expiration of the HCP/NCCP permits.

**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, 2025**

**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, 2025, 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, 2025**

**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 Inflow/Outflow of Resources**

In addition to liabilities, the statement of net position reports a separate section for deferred inflows or resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

In addition to assets, the statement of net position reports a separate section for deferred outflows or resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditure) until then.

**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.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY  
CONSERVATION PLAN JOINT POWERS AGENCY  
NOTE TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H. Net Position/Fund Balance (Continued)**

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.
- 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, 2025**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**K. New Accounting Pronouncements**

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

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

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

**GASB Statement No. 104** – In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement is effective for reporting periods beginning after June 15, 2025, or the fiscal year 2025-26. The Habitat JPA has not yet determined the effect of this Statement on its financial statements.

**NOTE 2 – CASH AND INVESTMENTS**

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

**YOLO COUNTY HABITAT/NATURAL COMMUNITY  
CONSERVATION PLAN JOINT POWERS AGENCY  
NOTE TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

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

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

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

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

**Cash and Investments:**

Cash in County Pooled Treasury	\$ 3,169,700
Restricted Cash in County Pooled Treasury	
and Yolo Community Foundation Endowment	<u>834,969</u>
Total Cash and Investments	<u><u>\$ 4,004,669</u></u>

**Investments**

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

**YOLO COUNTY HABITAT/NATURAL COMMUNITY  
CONSERVATION PLAN JOINT POWERS AGENCY  
NOTE TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

At June 30, 2025, the Habitat JPA had the following investments:

	Interest Rates	Maturities	Cost Value	Fair Value	WAM (Years)
Cash in County Pooled Treasury	Variable	On Demand	\$ 3,179,314	\$ 3,169,700	2.5
Restricted Cash and in County Pooled Treasury	Variable	On Demand	837,502	834,969	2.5
<b>Total Cash and Investments</b>			<b>\$ 4,016,816</b>	<b>\$ 4,004,669</b>	

At June 30, 2025 the Habitat JPA had the following restrictions on cash balances:

Restricted for:

Conservation Easement Endowment	\$ 111,454
Yolo Community Foundation Endowment	724,247
<b>Total Restricted Cash</b>	<b>\$ 835,701</b>

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

Interest Rate Risk:

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in the market interest rate.

Credit Risk:

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

Fair Value Measurement:

The Habitat JPA categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 input are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2025, the Habitat JPA held no individual investments. All funds are invested in the County Pool.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY  
CONSERVATION PLAN JOINT POWERS AGENCY  
NOTE TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 2 – CASH AND INVESTMENTS (Continued)**

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. Habitat JPA's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. Deposits and withdrawals from the County Pool are made on the basis of \$1 and not fair value. Accordingly, the Habitat JPA's proportionate share of investments in the County Pool at June 30, 2025 of \$3,282,567 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, 2025 is as follows:

	Balance July 1, 2024	Additions	Retirements	Balance June 30, 2025
Capital Assets, Not Being Depreciated				
Land easements	\$ 5,908,315	\$ -	\$ -	\$ 5,908,315
Total Capital Assets, Not Being Depreciated	<u>\$ 5,908,315</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,908,315</u>

**NOTE 4 – RISK MANAGEMENT**

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

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

2025 Coverage	Deductible	YCPARMIA	Excess
General Liability	\$ 1,000	\$ 1,000,000	\$ 25,000,000

The Habitat JPA has had no settlements exceeding coverage in the fiscal year ended June 30, 2025 or the prior two fiscal years.

**YOLO COUNTY HABITAT/NATURAL COMMUNITY  
CONSERVATION PLAN JOINT POWERS AGENCY  
NOTE TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**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 2025 fiscal year as follows:

	<b>Amount</b>
Administrative Services	\$ 88,115
IT Services	1,382
Accounting Services	1,680
Legal Services	650
<b>Total</b>	<b><u>91,827</u></b>

**NOTE 6 – CONTINGENCIES**

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

**NOTE 7 – MITIGATION CREDITS**

On November 10, 2008, the Habitat JPA Board of Directors adopted Resolution 2008-02 supporting the creation of receiving sites for Swainson's Hawk Foraging Habitat Mitigation and the subsequent sale of mitigation credits. The Habitat JPA has engaged in the subsequent sale and exchange of mitigation credits in order to acquire conservation easements. The Habitat JPA is responsible for the tracking and management of the mitigation credits provided. As of June 30, 2025, 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, 2025. Landowners are responsible for reporting the sales of credits to the Habitat JPA in accordance with the Mitigation Credit agreement between the Habitat JPA and the landowner.

**NOTE 8 – CONTINGENCIES AND COMMITMENTS**

**Grant Awards:**

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

**YOLO COUNTY HABITAT/NATURAL COMMUNITY  
CONSERVATION PLAN JOINT POWERS AGENCY  
NOTE TO BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**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 58 percent of General Fund program revenues for the year ended June 30, 2025. The Habitat JPA is dependent on the continued support from member agencies for the implementation of the Yolo County Habitat/Natural Community Conservation Plan and to continue operations in the future.

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**REQUIRED SUPPLEMENTARY INFORMATION**

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
GENERAL FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Mitigation fees	\$ 700,000	\$ 700,000	\$ 361,888	\$ (338,112)
Use of money and property (losses on investment)	5,000	5,000	156,340	151,340
Total Revenues	<u>705,000</u>	<u>705,000</u>	<u>518,228</u>	<u>(186,772)</u>
<b>Expenditures</b>				
Current:				
Professional services	942,511	942,511	666,119	276,392
Other expenditures	62,689	62,689	18,910	43,779
Capital Outlay - Easements	<u>1,584,762</u>	<u>1,584,762</u>	-	1,584,762
Total Expenditures	<u>2,589,962</u>	<u>2,589,962</u>	<u>685,029</u>	<u>1,904,933</u>
Excess (deficiency) of revenues over expenditures	<u>(1,884,962)</u>	<u>(1,884,962)</u>	<u>(166,801)</u>	<u>(2,091,705)</u>
Net Change in Fund Balances	<u><u>\$ (1,884,962)</u></u>	<u><u>\$ (1,884,962)</u></u>	<u><u>(166,801)</u></u>	<u><u>(2,091,705)</u></u>
Fund Balance - Beginning			2,857,816	(165,257)
Fund Balance - Ending			<u>\$ 2,691,015</u>	<u>\$ (2,256,962)</u>

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

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
GRANT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Grant Money	\$ -	\$ -	\$ -	\$ -
Use of money and property (losses on investment)	-	-	189	189
Total Revenues	-	-	189	189
<b>Expenditures</b>				
Current:				
Professional services	-	-	-	-
Total Expenditures	-	-	-	-
Net Change in Fund Balances	\$ -	\$ -	189	189
Fund Balance - Beginning			28,472	(165,257)
Fund Balance - Ending			\$ 28,661	\$ (165,068)

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

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
OTHER REVENUE SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Mitigation fees	\$ -	\$ -	\$ -	\$ -
Use of money and property (losses on investment)	-	-	6,052	6,052
Total Revenues	-	-	6,052	6,052
Excess (deficiency) of revenues over expenditures	-	-	-	-
Net Change in Fund Balances	\$ -	\$ -	6,052	-
Fund Balance - Beginning			108,852	(165,257)
Fund Balance - Ending			\$ 114,904	\$ (165,257)

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

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
MITIGATION TRUST ACCOUNT SPECIAL REVENUE FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Use of money and property (losses on investment)	\$ -	\$ -	\$ 8,493	\$ 8,493
Total Revenues	<u>-</u>	<u>-</u>	<u>8,493</u>	<u>8,493</u>
<b>Expenditures</b>				
Capital Outlay - Easements	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	-	-	8,493	8,493
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>8,493</u>	<u>8,493</u>
Fund Balance - Beginning			158,041	(165,257)
Fund Balance - Ending	<u>\$ 166,534</u>		<u>\$ (156,764)</u>	

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

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**YOLO COUNTY HABITAT/NATURAL COMMUNITY  
CONSERVATION PLAN JOINT POWERS AGENCY  
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2025**

**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.

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**SUPPLEMENTARY INFORMATION**

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
PRE-PERMIT ENDOWMENT PERMANENT FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Use of money and property (losses on investment)	\$ -	\$ -	\$ 54,610	\$ 54,610
Total Revenues	<u>-</u>	<u>-</u>	<u>54,610</u>	<u>54,610</u>
<b>Expenditures</b>				
Current:				
Professional services	10,000	10,000	9,660	(340)
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>9,660</u>	<u>(340)</u>
Excess (deficiency) of revenues over expenditures	(10,000)	(10,000)	44,950	54,950
Net Change in Fund Balances	<u>\$ (10,000)</u>	<u>\$ (10,000)</u>	<u>44,950</u>	<u>54,950</u>
Fund Balance - Beginning			385,931	(165,257)
Fund Balance - Ending			<u>\$ 430,881</u>	<u>\$ (110,307)</u>

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

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

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL  
POST-PERMIT ENDOWMENT PERMANENT FUND  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Mitigation fees	\$ 8,000	\$ 8,000	\$ 9,086	\$ 1,086
Use of money and property (losses on investment)	-	-	42,276	42,276
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>51,362</u>	<u>43,362</u>
<b>Expenditures</b>				
Current:				
Professional services	-	-	2,547	2,547
Total Expenditures	<u>-</u>	<u>-</u>	<u>2,547</u>	<u>2,547</u>
Excess (deficiency) of revenues over expenditures	8,000	8,000	48,815	40,815
Net Change in Fund Balances	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>48,815</u>	<u>40,815</u>
Fund Balance - Beginning			355,273	(165,257)
Fund Balance - Ending			<u>\$ 404,088</u>	<u>\$ (124,442)</u>

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

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**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, 2025 and the related notes to the financial statements, and have issued our report thereon dated January 21, 2026. 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 January 21, 2026, 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  
January 21, 2026

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

**MEMORANDUM ON INTERNAL CONTROL  
AND  
REQUIRED COMMUNICATIONS**

**FOR THE YEAR ENDED JUNE 30, 2025**

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

**MEMORANDUM ON INTERNAL CONTROL  
AND  
REQUIRED COMMUNICATIONS**

**For the Year Ended June 30, 2025**

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## 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, 2025, 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.



Pleasant Hill, California  
January 21, 2026

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**YOLO COUNTY HABITAT/NATURAL COMMUNITY CONSERVATION  
PLAN JOINT POWERS AUTHORITY  
MEMORANDUM ON INTERNAL CONTROL  
SCHEDULE OF OTHER MATTERS  
FOR THE YEAR ENDED JUNE 30, 2025**

**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 2025/26:**

**GASB 103 – *Financial Reporting Model Improvements***

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

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

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

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

**YOLO COUNTY HABITAT/NATURAL COMMUNITY CONSERVATION  
PLAN JOINT POWERS AUTHORITY  
MEMORANDUM ON INTERNAL CONTROL  
SCHEDULE OF OTHER MATTERS  
FOR THE YEAR ENDED JUNE 30, 2025**

**GASB 103 – *Financial Reporting Model Improvements (Continued)***

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

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

***How the Changes in This Statement Will Improve Financial Reporting***

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

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

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

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

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

**YOLO COUNTY HABITAT/NATURAL COMMUNITY CONSERVATION  
PLAN JOINT POWERS AUTHORITY  
MEMORANDUM ON INTERNAL CONTROL  
SCHEDULE OF OTHER MATTERS  
FOR THE YEAR ENDED JUNE 30, 2025**

**EFFECTIVE FISCAL YEAR 2026/27:**

**GASB 104 – *Disclosure of Certain Capital Assets***

State and local governments are required to provide detailed information about capital assets in notes to financial statements. GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, requires certain information regarding capital assets to be presented by major class. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with GASB Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be

**GASB 104 – *Disclosure of Certain Capital Assets (Continued)***

disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b)

it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

***How the Changes in This Statement Will Improve Financial Reporting***

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments.

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## 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, 2025. 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 July 9, 2025. 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 101 – Compensated Absences**  
**GASB 102 – Certain Risk Disclosures**

***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 January 21, 2026.

### ***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  
January 21, 2026

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Independent Auditor Presentation

For fiscal year ended June 30, 2025

Yolo County Habitat/Natural  
Community Conservation Plan JPA

David M. Alvey, CPA  
Partner

# Annual Audit (pg. 1 to 3)

## ■ Background:

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

## ■ Result:

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

# Financial Highlights (pg. 12)

## ■ Statement of Net Position

- \$9.7m Net Position at June 30, 2025
- \$58k decrease from prior year
- Majority of net position is Cash (\$4m) and Capital Assets (\$5.9m)

# Financial Highlights (pg. 13)

## ■ Statement of Activities

- Revenues (\$639k) were less than Expenses (\$697k) by \$58k causing a decrease in Net Position
- Program Revenue decreased by \$113k
- Program Expenses increased by \$180k
- Investment income increased \$57k to \$268k

# Memorandum on Internal Control and Required Communication

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

# QUESTIONS?



*“We are in the business to help our clients succeed”*

**Yolo Habitat Conservancy**

**Meeting Date:** 01/26/2026

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**Information**

**SUBJECT**

Elect Chair and Vice-Chair

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**Attachments**

Staff Report

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**Form Review**

Form Started By: Brandy Hall

Final Approval Date: 01/23/2026

Started On: 01/23/2026 09:26 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: Lucas Frerichs, Chair  
Members of the Board

From: Chris Alford  
Interim Executive Director

Re: Elect Chair and Vice-Chair

Date: January 26, 2026

---

## REQUESTED ACTIONS:

1. Elect Chair and Vice-Chair

## BACKGROUND:

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

**2025-** Lucas Frerichs (Yolo)/David Moreno (Woodland)  
**2024-** Verna Sulpizio Hull (West Sacramento)/Vickie Fernandez (Woodland)  
**2023-** Gary Sandy (Yolo)/Verna Sulpizio Hull (West Sacramento)  
**2022-** Gary Sandy (Yolo)/Dawnte Early (West Sacramento)  
**2021-** Will Arnold (Davis)/Gary Sandy (Yolo)  
**2020-** Don Saylor (Yolo)/ Martha Guerrero (West Sacramento)  
**2019-** Pierre Neu (Winters)/Don Saylor (Yolo)

**Yolo Habitat Conservancy**

**Meeting Date:** 01/26/2026

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**Information**

**SUBJECT**

Hold a public hearing on a proposed policy update and associated fee adjustment related to Yolo HCP/NCCP riparian mitigation responsibilities, approve reverting responsibilities associated with valley foothill riparian mitigation to the Conservancy, and adopt a resolution increasing the per acre valley foothill riparian fee to \$132,462 per acre

---

**Attachments**

Staff Report  
Att. A. Memorandum  
Att. B. Resolution

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**Form Review**

Form Started By: Brandy Hall  
Final Approval Date: 01/23/2026

Started On: 01/23/2026 09:30 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: Lucas Frerichs, Chair  
Members of the Board

From: Chris Alford  
Interim Executive Director

Re: Hold a public hearing on a proposed policy update and associated fee adjustment related to Yolo HCP/NCCP riparian mitigation responsibilities, approve reverting responsibilities associated with valley foothill riparian mitigation to the Conservancy, and adopt a resolution increasing the per acre valley foothill riparian fee to \$132,462 per acre

Date: January 26, 2026

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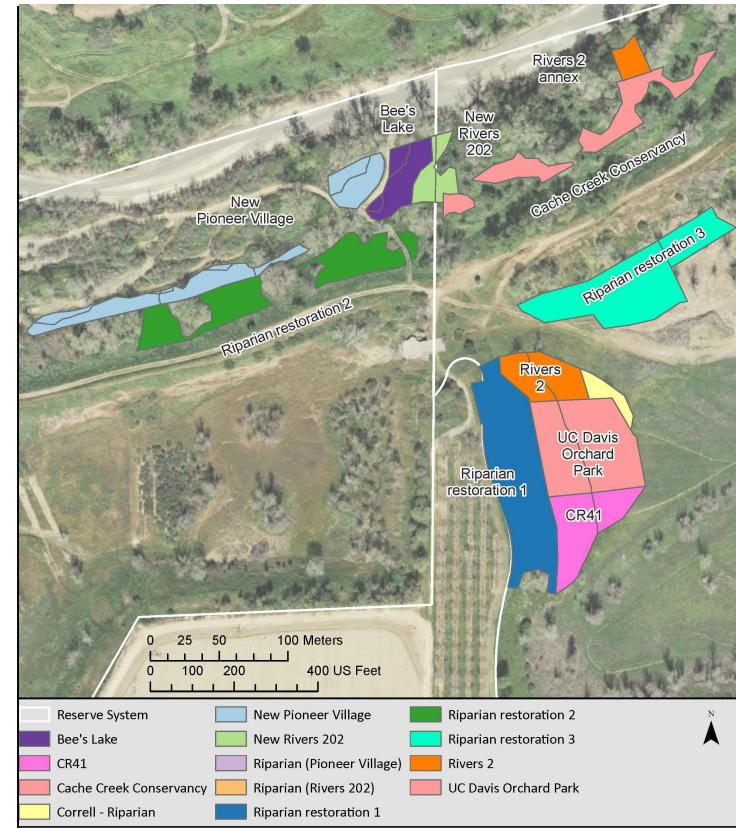
## REQUESTED ACTIONS:

1. Hold a public hearing on proposed policy updates and associated fee adjustments relating to Yolo HCP/NCCP riparian mitigation;
2. Approve reversion of responsibilities associated with valley foothill riparian mitigation to the Conservancy, as originally contemplated in the Yolo HCP/NCCP;
3. Adopt a resolution increasing the per acre valley foothill riparian fee to \$132,462 per acre to account for the Conservancy's increased site preparation and planting responsibilities (Attachment B)

## BACKGROUND:

The original Yolo Habitat Conservation Plan/Natural Community Conservation Plan (Yolo HCP/NCCP) cost model assumes that the Yolo Habitat Conservancy is responsible for all valley foothill riparian plantings within the reserve system except for the planting of mature elderberry transplants, which are the responsibility of the applicable project proponent. On September 20, 2021 the Board, at the recommendation of the Executive Director at that time, approved a revision to the roles and responsibilities associated with valley elderberry longhorn beetle (VELB) mitigation and associated valley foothill riparian plantings such that project proponents would be responsible for restoration site preparation and all mitigation plantings and adopted a resolution that included a reduction in the valley foothill riparian land cover fee as a result of the shift in responsibilities. The stated reasoning for this action was to reduce the per acre fee for projects and to reduce the administrative burden related to coordinating roles and responsibilities for planting the elderberry shrubs and required native associate plants for each project from two parties to one.

The approach approved on September 20, 2021 has resulted in logistical challenges including an increased administrative burden and planning complexity when multiple individual project proponents are responsible for planting within separate portions of a single restoration site within the same season, resulting in a piece-meal approach to mitigation that the HCP/NCCP is intended to avoid. The Conservancy has also had to conduct more extensive and costly post-planting management for invasive species due to the timing constraints for site preparation imposed by this approach and has less ability to ensure that plants selected are of local ecotypes and are suitable species for the specific site. For these reasons, Conservancy staff now recommend that the Board revert the responsibility of valley foothill riparian mitigation planting back to the Conservancy to allow more comprehensive and efficient restoration implementation and approve increasing the valley foothill riparian wetland fee as described in the attached fee memo (Attachment A). Both the revised approach and the resulting per acre fee amount are comparable to other HCP/NCCPs in the region.



**Figure 1:** Example of multiple mitigation areas within a site

**Table 1:** Valley foothill riparian mitigation responsibilities

Task	Responsible Party for Each Task		
	Original HCP/NCCP	Sept. 20, 2021	Proposed
Identify riparian restoration site	YHC	YHC	YHC
Evaluate elderberry shrubs affected by covered activity, determine # of transplants and native plantings needed	Project proponent	Project proponent	Project proponent
Prepare restoration plan	YHC	YHC	YHC
Prepare restoration site	YHC	Project proponent	YHC
Transplant elderberry shrub(s)	Project proponent	Project proponent	Project proponent
Plant associated riparian species	YHC	Project proponent	YHC
Verify that planting is consistent with plan	YHC	YHC	YHC
Monitor and maintain site	YHC	YHC	YHC

## ATTACHMENT:

### Attachment A. Revised Valley Foothill Riparian Fee Memo

**Attachment B. Valley Foothill Riparian Fee Revision Resolution**



## MEMORANDUM

To: Chrstine Alford, Interim Executive Director, Yolo Habitat Conservancy  
From: Robert Spencer, Urban Economics  
CC: Sally Nielsen, Insight Data & Economic Analysis  
Date: January 8, 2026  
Subject: Revised Valley Foothill Riparian Wetland Fee

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The purpose of this memorandum is to update the wetland fee based on changes to mitigation responsibilities for projects that impact valley foothill riparian habitat.

This update reverses the effect of the policy change to the valley foothill riparian fee documented in a memorandum from Urban Economics to the Yolo Habitat Conservancy dated March 24, 2021. In that memorandum, the cost of site preparation and planting was transferred from the wetland fee to the project applicant. This fee update reverses that change and shifts those costs back to the Conservancy.

The effect of the 2021 change was to reduce the fee by 25.68 percent. As shown in Table 1, the effect of reversing that change is to increase the fee by 34.55 percent, from \$98,448 to \$132,462 per acre.

**Table 1: Valley Foothill Riparian Fee Revision**

	<b>Formula</b>	<b>Amount</b>	<b>Source</b>
2021 Fee Reduction	$a$	25.68%	March 24, 2021 Memorandum
Fee Increase To Reverse Policy Change	$b = 1 / ( 1 - a ) - 1$	34.55%	Formula
Current Fee per Acre	$c$	\$ 98,448	March 2025 Private Project Applicant Application Form
Revised Fee per Acre	$d = ( b + 1 ) * c$	\$132,462	Formula

RESOLUTION NO. \_\_\_\_\_

RESOLUTION OF THE BOARD OF DIRECTORS OF THE YOLO HABITAT  
CONSERVANCY INCREASING THE PER ACRE VALLEY FOOTHILL RIPARIAN FEE

WHEREAS, on September 20, 2021 the Yolo Habitat Conservancy (“Conservancy”) Board of Directors adopted Resolution 21-04, which among other things, moved the responsibility of valley foothill riparian mitigation site preparation and plantings from the Conservancy to project proponents and reduced the valley foothill riparian per acre land cover fee based on the Conservancy’s reduced costs; and

WHEREAS, the revised roles and responsibilities of site preparation and native associate plantings contemplated in Resolution 21-04 have resulted in logistical challenges including increased administrative burden and increased planning complexity for the Conservancy when multiple individual project proponents are each responsible for site preparations and planting within separate portions of a single restoration site within the same season; and

WHEREAS, it is in the interest of the Conservancy to implement the mitigation requirements of the Yolo HCP/NCCP in a comprehensive manner that is efficient and cost effective for the Conservancy and project proponents while resulting in the restoration of high-quality habitat.

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

1. The Board hereby approves reverting the responsibilities of valley foothill riparian mitigation site preparation and plantings back to the Conservancy as originally contemplated in the Yolo HCP/NCCP and associated cost model.
2. The Board hereby increases the current valley foothill riparian land cover fee to \$132,462.
3. Fees adjusted by this resolution are subject to the annual adjustment pursuant to existing policy.

APPROVED AND ADOPTED the 26th day of January 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTION:

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Lucas Frerichs, Board Chair

Attest:

Approved As To Form:

By: \_\_\_\_\_

Julie Dachtler  
Clerk to the Yolo Habitat Conservancy

By: \_\_\_\_\_

Philip J. Pogledich, County Counsel  
Counsel to the Habitat JPA

**Yolo Habitat Conservancy**

**Meeting Date:** 01/26/2026

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**Information**

**SUBJECT**

Authorize the Interim Executive Director to execute a Memorandum of Understanding with Yolo County for acquisition and permanent conservation of the Hawk Creek Property

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**Attachments**

Staff Report

Att. A. Hawk Creek Agreement

Att. B. Hawk Creek Property Location Map

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**Form Review**

Form Started By: Brandy Hall

Started On: 01/23/2026 09:36 AM

Final Approval Date: 01/23/2026



# Yolo Habitat Conservancy

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

To: Lucas Frerichs, Chair  
Members of the Board

From: Chris Alford  
Interim Executive Director

Re: Authorize the Interim Executive Director to execute a Memorandum of Understanding with Yolo County for acquisition and permanent conservation of the Hawk Creek Property

Date: January 26, 2026

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## REQUESTED ACTIONS:

1. Authorize the Interim Executive Director to execute a Memorandum of Understanding with Yolo County for acquisition and permanent conservation of the Hawk Creek Property

## BACKGROUND:

PAI Hawk Creek Ranch, LLC owns property along Cache Creek, including an approximately 63-acre portion of land which is located north of the Magnolia Canal (Hawk Creek Property) that they are willing to sell to a local government agency. The Hawk Creek Property is within the Cache Creek Ecological Corridor, a Priority 1 HCP/NCCP acquisition area within Planning Unit 7. Conservancy staff and Yolo HCP/NCCP Science and Technical Advisory Committee (STAC) representatives conducted a site visit on the Hawk Creek Property on May 18, 2022, and concluded that the site contains high value riparian and wetland habitats as well as opportunities for valley elderberry longhorn beetle mitigation and habitat restoration at-large. The Conservancy Board approved the Hawk Creek Property as a candidate HCP/NCCP reserve system site on September 19, 2022. California Department of Fish and Wildlife provided their approval of the site as a candidate reserve system site on October 6, 2022 and U.S. Fish and Wildlife Service provided their approval on October 13, 2022. The Conservancy Board subsequently authorized staff during closed session on May 15, 2023 to coordinate with County staff to contribute \$31,500, which is the equivalent of the appraised fair-market value of a Yolo HCP/NCCP conservation easement on that site, towards the County's purchase of the site.

The County intends to execute a Purchase and Sale Agreement with the landowner to purchase the 63-acre Hawk Creek Property and is willing to establish a Yolo HCP/NCCP conservation easement on the site in partnership with the Conservancy. The County is interested in the property because it would fill a "gap" in the Cache Creek Parkway Plan, a longstanding County initiative to create a recreational corridor along Cache Creek. The Memorandum of Understanding (MOU) between the County and the Conservancy outlines the mutual interest in the County purchasing the property and concurrently

recording a Yolo HCP/NCCP conservation easement in favor of the Conservancy (Attachment A). The MOU identifies the County and Conservancy's respective financial commitments towards the acquisition of the property and establishes that the Conservancy will be a third-party beneficiary to the Purchase and Sale Agreement such that Conservancy representatives and contractors are provided the right to complete due diligence activities required by the HCP/NCCP.

Conservancy staff recommend the Board approve the general form of the attached MOU and authorize the Conservancy's Interim Executive Director and Legal Counsel to review and approve minor edits that the County may provide. Any edits proposed by the County that increase the Conservancy's costs or liabilities will be brought back to the Conservancy Board for approval.

**ATTACHMENTS:**

**Attachment A.** Memorandum of Understanding

**Attachment B.** Hawk Creek Property Location Map



**Yolo County Agreement No. \_\_-\_\_**

**Yolo Habitat Conservancy Agreement No. \_\_-\_\_**

**MEMORANDUM OF UNDERSTANDING REGARDING ACQUISITION AND PERMANENT  
CONSERVATION OF THE HAWK CREEK PROPERTY**

This Memorandum of Understanding (“MOU”) is dated for reference purposes only as of February 10, 2026 by and between the County of Yolo (“County”) and the Yolo Habitat Conservancy (“Conservancy”) (collectively, the “Parties”).

**RECITALS**

**WHEREAS**, PAI Hawk Creek Ranch, LLC owns property along Cache Creek, including an approximately 63-acre portion of Assessor’s Parcel Number (“APN”) 025-440-086 which is located north of the Magnolia Canal (“Hawk Creek Property”) that they are willing to sell to a local government agency; and

**WHEREAS**, the Hawk Creek Property is located within a priority acquisition area for the Yolo Habitat Conservation Plan/Natural Community Conservation Plan (“Yolo HCP/NCCP”) and provides both existing habitat that supports Yolo HCP/NCCP covered species and potential habitat restoration opportunities that would be permanently conserved if enrolled in the Yolo HCP/NCCP reserve system with a conservation easement held by the Yolo Habitat Conservancy; and

**WHEREAS**, the Hawk Creek Property is located within the Cache Creek Area Plan (“CCAP”) boundary and acquisition of the Hawk Creek Property would provide the County with an opportunity to extend a portion of the Cache Creek Parkway; and

**WHEREAS**, on December 2, 2014, the Yolo County Board of Supervisors adopted a resolution (Resolution No. 14-126) supporting a conservation partnership with the Yolo Habitat Conservancy in connection with implementation of the Yolo HCP/NCCP; and

**WHEREAS**, the partnership envisioned in Resolution No. 14-126 identified, among other things, that the County may contribute CCAP funding towards acquisition of conservation easements, if funding is available and the acquisition is consistent with the CCAP; and

**WHEREAS**, the fee title acquisition and establishment of an HCP/NCCP conservation easement on the Hawk Creek Property is of mutual interest to the Parties’ implementation of the CCAP and Yolo HCP/NCCP; and

**WHEREAS**, this MOU is limited in scope to the administrative actions and allocation of financial responsibilities amongst the Parties as necessary to complete acquisition of the Hawk Creek Property; and

**NOW, THEREFORE**, the Parties hereby agree as follows:

## AGREEMENT

**1. Purpose.** Through their respective governing boards, the County and Conservancy enter into this MOU to ensure a common understanding regarding the general terms of their collaborative effort to acquire interests in the Hawk Creek Property.

**2. Administrative Responsibilities.**

- A. Purchase and Sale Agreement. County shall lead the preparation of a Purchase and Sale Agreement as the Buyer of the Hawk Creek Property and enter into Purchase and Sale Agreement with the Seller that identifies the Conservancy as a third-party beneficiary that is afforded the same rights as the County to conduct due diligence activities on the Property.
- B. The Conservancy is responsible for leading the preparation of the conservation easement, site-specific management plan, and baseline conditions report and obtaining approvals for these documents from California Department of Fish and Wildlife and US Fish and Wildlife Service. The Conservancy is also responsible for the completion of any other tasks or documents that pertain specifically to the establishment of a Yolo HCP/NCCP conservation easement on the property. The Conservancy will work closely with the County and its representatives to ensure that the conservation easement and site-specific management plan collectively address post-acquisition management of the site in a manner that achieves the habitat conservation and compatible recreation and public access objectives of the Parties.
- C. The Conservancy shall be responsible for contracting the services of a licensed surveyor to prepare the map and legal survey description for the property and an access agreement on the County's adjacent property for the purposes of accessing the property for monitoring and management of the conservation easement values.
- D. The County will prepare the documents necessary (excepting the survey noted above) to subdivide the existing parcel to allow the County to assume fee title to the Property.
- E. The County and Conservancy will jointly prepare escrow instructions, coordinating with the landowner as needed, and the County shall provide those instructions to the Escrow Officer that outline the required documents necessary to complete the acquisition and distribution of original documents and funds at the close of escrow.
- F. To the extent not specifically set forth herein, the administrative responsibilities of the Parties shall be as described in the Purchase and Sale Agreement.

**3. Financial Responsibilities.**

- A. Purchase Price: The total purchase price shall be \$252,000 with \$220,500 of the purchase price shall be deposited into an escrow account as the County's contribution toward the acquisition and \$31,500 of the purchase price shall be deposited into the same escrow account as the Conservancy's Contribution. The timing of such contributions shall be as set forth in the Purchase and Sale Agreement or, if different, the escrow instructions.
- B. County's Financial Responsibilities:
  - i. Its own staff and consultant costs
  - ii. The title insurance policy;
  - iii. 25% of the cost of Property survey and preparation of associated legal description; the cost of recording the deed.

C. Conservancy's Financial Responsibilities:

- i. Its own staff and consultant costs
- ii. Costs associated with any due diligence activity costs conducted solely for the benefit of the Conservancy or conducted solely to fulfill HCP/NCCP requirements.
- iii. 25% of the cost of Property survey and preparation of associated legal description

To the extent not specifically set forth herein, the financial responsibilities of the Parties shall be as described in the Purchase and Sale Agreement. For items where financial responsibility is split amongst the parties, the reimbursement of funds shall be addressed at the close of escrow. Each party shall be solely responsible for its own attorneys' fees and, except as expressly provided herein or in the Purchase and Sale Agreement, for other fees arising from professional services associated with the transaction.

**4. Term and Termination.**

- A. **Term.** This MOU shall expire at the close of escrow unless otherwise terminated by the Seller or by either party as described below.
- B. **Termination.** Either party may, by action of a majority of its governing board, terminate this MOU, with or without cause, by giving sixty days prior written notice to the other party.

**5. Related Actions.**

- A. **Additional Approvals.** The Conservancy's Executive Director and the County's Director of General Services or their designee must mutually agree upon the contents of the site-specific management plan and the baseline conditions report and the governing board of each of the Parties must approve of the final form of the conservation easement prior to the close of escrow.
- B. **Additional Actions.** The Parties agree to collaborate in good faith and take all actions not described with particularly herein that may be reasonably necessary to effectuate the purpose of this MOU, as set forth in Section 1, above.

**IN WITNESS WHEREOF**, the Parties have executed this MOU as of the dates set forth below.

COUNTY OF YOLO

By: \_\_\_\_\_  
Mike Webb  
County Administrator

APPROVED AS TO FORM

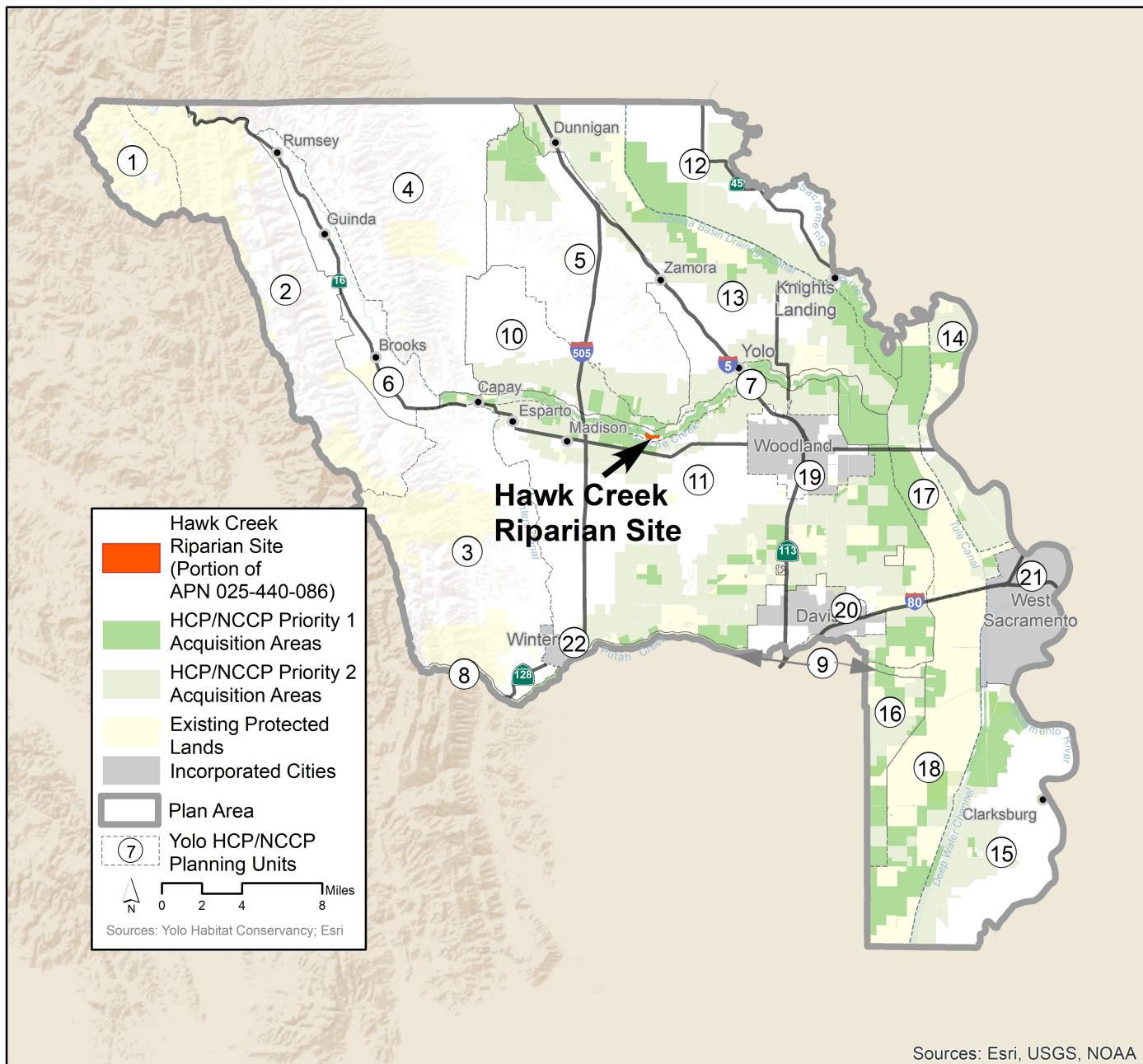
By: \_\_\_\_\_  
Eric May  
Senior Deputy County Counsel

YOLO HABITAT CONSERVANCY

By: \_\_\_\_\_  
Christine Alford  
Interim Executive Director

APPROVED AS TO FORM

By: \_\_\_\_\_  
Philip J. Pogledich  
Counsel to the Yolo Habitat Conservancy



## Hawk Creek Riparian Site Location Map

**Yolo Habitat Conservancy**

**Meeting Date:** 01/26/2026

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**Information**

**SUBJECT**

Receive and file FY25/26 mid-year fiscal update and work plan review

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**Attachments**

Staff Report

Att. A. FY25/26 Budget vs. Actuals Financial Report

Att. B. Work Plan Status Update

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**Form Review**

Form Started By: Brandy Hall

Final Approval Date: 01/23/2026

Started On: 01/23/2026 09:43 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: Lucas Frerichs, Chair  
Members of the Board

From: Chris Alford, Interim Executive Director

Re: Receive and file FY25/26 mid-year fiscal update and work plan review

Date: January 26, 2026

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## **REQUESTED ACTION:**

1. Receive and file FY25/26 mid-year fiscal update and work plan review

## **BACKGROUND:**

As part of the Conservancy's regular financial updates to the Board, staff provides a fund-level financial report (Attachment A). This report includes year-to-date revenues and expenditures as of December 31, 2025 for the Mitigation Fee Fund (Fund 7230), Mitigation Trust Account Fund (Fund 7231), Grant Fund (Fund 7232), and Other Revenue Fund (Fund 7235) and year-to-date revenues and expenditures as of November 30, 2025 for the Pre-Permit Endowment Fund (Fund 7233) and Post-Permit Endowment Fund (7234). Funds associated with the Pre-Permit Endowment Fund and Post-Permit Endowment Fund are reported as of November 30, 2025 because they are primarily held by the Sacramento Region Community Foundation, which has not posted statements that include the month of December 2025. All other fund accounts are held by the County Treasury. A summary of the status of each fund is provided below.

### **Mitigation Fee Fund (Fund 7230)**

This fund is the primary fund for revenues and expenditures associated with implementation of the Yolo HCP/NCCP. Both revenue and expenditures in the Mitigation Fee Fund are under budget year-to-date. Staff anticipate a significant increase in fee revenue as larger projects seek Yolo HCP/NCCP coverage by the end of the fiscal year. The approved FY25/26 budget assumes that the Conservancy would be primarily staffed by County staff. Since there were no County staff filling Conservancy staff roles in the first six months of the fiscal year, there are no County office expenses, IT expenses, or transportation and travel expenses to-date and professional services that include administrative services are significantly lower than budgeted. The largest expenditure incurred during the first half of the fiscal year was a contribution of \$968,508 towards the purchase of a conservation easement.

### **Mitigation Trust Account Fund (Fund 7231)**

This fund holds mitigation funds collected by the Conservancy that are not tied to the Yolo HCP/NCCP. This fund has held pre-permit mitigation funds that are to be used specifically for the conservation of

burrowing owl habitat and accrued interest. The balance of these funds were expended in December as part of the contribution towards the purchase of a conservation easement as budgeted for in the FY25/26 adopted budget.

#### **Grant Fund (Fund 7232)**

This fund is designated for grant funds. The Conservancy did not have any active grants or known grant awards at the beginning of FY25/26 so no funds are currently budgeted in this fund and none have been expended during the fiscal year to-date.

#### **Pre-Permit Endowment Fund (Fund 7233)**

This fund holds endowment funding for pre-permit easement sites that were established prior to the implementation of the Yolo HCP/NCCP. The approximately \$15,686 in revenue reported in the Pre-Permit Endowment Fund is entirely interest earned on endowment account investments. The \$7,533 in expenditures include \$1,834 in fees charged by the Sacramento Region Community Foundation for holding and investing the funds and the remainder of the expenditures are associated with annual easement compliance monitoring conducted by the Yolo Land Trust.

#### **Post-Permit Endowment Fund (Fund 7234)**

This fund holds the Yolo HCP/NCCP's post-endowment funding. The approximately \$12,362 in revenue reported includes approximately \$815 in HCP/NCCP fees that were collected and deposited into the Post-Permit Endowment Fund according to the currently approved HCP/NCCP fee fund allocation and approximately \$11,547 of interest earned. Approximately \$1,438 in expenditures reported are fees charged by the Sacramento Region Community Foundation for holding and investing the funds.

#### **Other Revenue Fund (Fund 7235)**

This fund holds Special Participating Entity Fee revenue and other funds collected by the Conservancy that do not fit into the criteria for the other fund categories. No expenditures from this fund were budgeted in the FY25/26 and none have occurred to-date. The approximately \$1,146 reported as income is interest earned.

In addition to the financial update, a work plan status update is provided (Attachment B) to provide the Board with an update on major activities identified in the FY25/26 Work Plan. Due to a lack of sufficient staffing, several items that were anticipated to begin in the first half of FY25/26 are behind schedule including the 5-year financial assessment, the preparation of pre-permit reserve system site-specific management plans, and community outreach activities. Highlights of activities that have been accomplished in the first half of FY25/26 include the writing and subsequent award of two grants, acquisition of the Lucky Land conservation easement, and the preparation of a portion of the Haller Muller Site for future VELB mitigation and riparian restoration.

#### **ATTACHMENTS:**

**Attachment A.** Yolo Habitat Conservancy FY25/26 Budget vs. Actuals Financial Report

**Attachment B.** Yolo Habitat Conservancy FY25/26 Work Plan Status Update



**Yolo Habitat Conservancy FY25-26 Budget vs. Actuals Through 12.31.25**

**Mitigation Fee Fund (Fund 7230)**

Description	Approved FY25/26 Budget (5.19.25)	Actuals as of 12.31.25	% of Amount Budgeted for FY25/26
<b>Beginning Fund Balance</b>	<b>\$ 2,836,379</b>		
Unassigned Fund Balance	\$ 1,976,292		
Assigned Fund Balance	\$ 860,087		
<b>Revenues</b>	<b>\$ 1,068,750</b>	<b>\$ 151,027</b>	<b>14%</b>
Fees and Permits	\$ 1,068,750	\$ 123,168	12%
Interest	\$ -	\$ 27,858	N/A
<b>Expenditures</b>	<b>\$ (2,702,550)</b>	<b>\$ (1,191,263)</b>	<b>44%</b>
Insurance-public liability	\$ (1,100)	\$ (1,067)	97%
Office Expense	\$ (5,000)	\$ (50)	1%
Transportation and Travel	\$ (3,000)	\$ -	0%
IT Service - ERP	\$ (1,000)	\$ 144	-14%
IT SVCS - Dept System Maint	\$ (2,000)	\$ -	0%
Prof & Sec Svc - IT Services	\$ (2,500)	\$ -	0%
Prof & Sec Svc - auditing and accounting	\$ (19,200)	\$ -	0%
Prof & Sec Svc - Legal	\$ (20,000)	\$ -	0%
Prof & Sec Svc - Other	\$ (943,750)	\$ (221,782)	24%
Board Meeting Stipends	\$ (2,000)	\$ -	0%
Memberships	\$ (3,000)	\$ -	0%
Easements - Non Depreciable	\$ (1,500,000)	\$ (968,508)	65%
Contingency	\$ (200,000)	\$ -	0%
<b>Net Fund Balance</b>	<b>\$ (1,633,800)</b>	<b>\$ (1,040,236)</b>	<b>64%</b>
<b>Use (Contribution) to Fund Balance</b>			
Transfer to reserve	\$ (200,000)	\$ (100,000)	50%
<b>End Fund Balance</b>	<b>\$ 1,202,579</b>	<b>\$ 1,796,143</b>	<b>149%</b>
Unassigned Fund Balance	\$ 342,492	\$ 1,036,056	303%
Assigned Fund Balance	\$ 860,087	\$ 760,087	88%

**Mitigation Trust Account Fund (Fund 7231)**

Description	Approved FY25/26 Budget (5.19.25)	Actuals as of 12.31.25	% of Amount Budgeted for FY25/26
<b>Beginning Fund Balance</b>	<b>\$ 158,700</b>		
<b>Revenues</b>	<b>\$ -</b>	<b>\$ 1,608</b>	<b>N/A</b>
Interest	\$ -	\$ 1,608	N/A
<b>Expenditures</b>	<b>\$ (158,700)</b>	<b>\$ -</b>	<b>0%</b>
Prof & Spec Svc - Legal			
Prof & Spec Svc - Other			
Easements - Non Depreciable	\$ (158,700)	\$ (160,308)	101%
Other Fin Uses - Transfer Out			
<b>Net Fund Balance</b>	<b>\$ (158,700)</b>	<b>\$ (158,700)</b>	<b>100%</b>
<b>End Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>

**Grant Fund (Fund 7232)**

Description	Approved FY25/26 Budget (5.19.25)	Actuals as of 12.31.25	% of Amount Budgeted for FY25/26
<b>Beginning Fund Balance</b>	\$ -	\$ -	
Unassigned Fund Balance			
Assigned Fund Balance			
<b>Revenues</b>	\$ -	\$ -	N/A
Interest	\$ -	\$ -	N/A
Other revenue- State	\$ -	\$ -	N/A
<b>Expenditures</b>	\$ -	\$ -	N/A
Prof & spec svc-other	\$ -	\$ -	N/A
<b>Net Fund Balance</b>	\$ -	\$ -	N/A
<b>End Fund Balance</b>	\$ -	\$ -	N/A

**Pre Permit Endowment Fund (Fund 7233)**

Description	Approved FY25/26 Budget (5.19.25)	Actuals as of 11.30.25*	% of Amount Budgeted for FY25/26
<b>Beginning Fund Balance</b>	\$ 374,076		
<b>Revenues</b>	\$ -	\$ 14,150	N/A
Interest	\$ -	\$ 14,150	N/A
<b>Expenditures</b>	\$ (10,000)	\$ (6,790)	68%
Prof & spec svc-other	\$ (10,000)	\$ (6,790)	68%
<b>Net Fund Balance</b>	\$ (10,000)	\$ 7,360	-74%
<b>End Fund Balance</b>	\$ 364,076	\$ 381,436	105%

\* The Sacramento Regional Community Foundation, which holds these funds, provides statements on a quarterly basis so amounts for this fund are shown for the most recent statement available.

**Post Permit Endowment Fund (Fund 7234)**

Description	Approved FY25/26 Budget (5.19.25)	Actuals as of 11.30.25*	% of Amount Budgeted for FY25/26
<b>Beginning Fund Balance</b>	\$ 394,925		
<b>Revenues</b>	\$ 29,250	\$ 11,502	39%
Fees and Permits	\$ 29,250	\$ 815	3%
Interest	\$ -	\$ 10,687	N/A
<b>Expenditures</b>	\$ (3,000)	\$ (770)	26%
Prof & spec svc-other	\$ (3,000)	\$ (770)	26%
<b>Net Fund Balance</b>	\$ 26,250	\$ 10,732	41%
<b>End Fund Balance</b>	\$ 421,175	\$ 405,657	96%

\* The Sacramento Regional Community Foundation, which holds the majority of these funds, provides statements on a quarterly basis so amounts for this fund are shown for the most recent statement available.

**Other Revenue Fund (Fund 7235)**

Description	Approved FY25/26 Budget (5.19.25)	Actuals as of 12.31.25*	% of Amount Budgeted for FY25/26
<b>Beginning Fund Balance</b>	\$ 104,989		
<b>Revenues</b>	\$ -	\$ 1,146	N/A
Fees and Permits	\$ -	\$ -	N/A
Interest	\$ -	\$ 1,146	N/A
<b>Expenditures</b>	\$ -	\$ -	N/A
Prof & spec svc-other	\$ -	\$ -	N/A
<b>Net Fund Balance</b>	\$ -	\$ 1,146	N/A
<b>End Fund Balance</b>	\$ 104,989	\$ 106,135	100%
<b>All Funds End Fund Balance</b>	\$ 2,092,819	\$ 2,689,371	129%

## Yolo Habitat Conservancy

### Yolo HCP/NCCP Work Plan for FY25/26

Task	Task*	Targeted Outcomes for FY25/26	Mid-Year Status (January 2026)
<b>General Plan Administration</b>			
<b>Administrative</b>			
1.1	Continue to hire or contract out Conservancy technical and operational staff as reserve system expands.	Coordinate with County to hire a full-time Executive Director and additional key staff support that equates to a total of at least 2.0FTE of staff capacity as approved by the Conservancy Board May 19, 2025.	County posted position for fulltime Executive Director December 24, 2026. Currently undergoing recruitment and will begin interviews February 2026. <b>County didn't approve other positions for YHC for FY25/26.</b>
1.2	Submit annual report to the wildlife agencies. This task is performed on an annual basis by April 30 of every year for the previous fiscal year (July 1 to	Prepare FY24/25 annual report, present draft annual report to the Board at or before the March 2026 Board meeting, and submit final report to CDFW and USFWS by April 2026.	FY24/25 Annual Report currently being drafted and will be presented at the March 2026 YHC Board meeting as planned.
1.3	Prepare annual work plan.	Prepare work plan for FY26/27 in tandem with the FY26/27 budget.	Not started yet. Fiscal year budget planning typically begins in March.
1.4	Update strategic plan (every 5 years).	Initiate development of a strategic plan once Executive Director is hired.	Not started yet. Awaiting hiring of Executive Director.
<b>Financial Management</b>			
2.1	Oversight and coordination of administration of program funding and resources	Ensure expenditures are aligned with the approved budget and request amendments to the approved budget if needed to address changed circumstances.	Ongoing.
2.2	<i>Review status of endowment accounts on a quarterly basis.*</i>	Make sure funds are transferred from County Treasury to the Post-Permit Endowment Account held by Sacramento Regional Community Foundation at least quarterly and monitor balances of all endowment accounts quarterly.	Most recently conducted September 2025. No major deposits have occurred subsequent to this transfer.
2.3	Every five years, perform financial assessment as described in Chapter 8.	Complete the first 5-year financial assessment.	Economist under contract. <b>Have not been able to collect data needed for this task due to Conservancy staff shortage.</b>
2.4	Continue coordination of annual audit, including reports to the Conservancy Board.	Schedule annual audit, provide financial documents and other organizational information requested by the independent auditor, and schedule auditor presentation to the Board.	Completed on schedule. Audit report delivered and presented to Board January 2026.
2.5	Update fees annually according to Chapter 8, <i>Costs and Funding</i> . Provide new fee schedule to Permittees	Updated fees presented at March Board meeting, fees updated on YHC website, fees updated on HCP/NCCP application and reporting forms prior to April 1st.	Not started yet. Timing is scheduled for March when all data needed for fee calculator is available.
2.6	Prepare annual budget.	Prepare draft FY26/27 budget in early 2026. Present draft budget to Board at March Board meeting and final FY26/27 budget for adoption at the May Board meeting.	Not started yet. Fiscal year budget planning typically begins in March.
2.7	Where feasible, apply for state/federal grants for land acquisition and other conservation measures.	Apply for at least three grants that support Plan implementation.	<b>Conservancy staff have prepared and successfully obtained two grants that support Plan Implementation.</b> Anticipate submitting another grant in March/April 2026 for land acquisition.
2.8	<i>Coordinate with local partners to utilize and document local funding contributions.*</i>	Document spending of funds and in-kind contributions provided by the City of Davis, Cache Creek Resources Management Plan, and Lower Putah Creek Coordinating Committee since Plan implementation for activities that support the Yolo HCP/NCCP.	<b>Have not been able to collect data needed for this task due to Conservancy staff shortage.</b>
<b>Data Management</b>			
3.1	Use GIS or equivalent spatially explicit database to collect, store, and utilize the relevant data necessary for HCP/NCCP implementation.	Add all reserve system sites and covered activities established within the past year to the GIS database and coordinate with the Yolo RCD on tracking invasive species and covered species in the reserve system.	In process

Task	Task*	Targeted Outcomes for FY25/26	Mid-Year Status (January 2026)
3.2	Establish and maintain database to track permit compliance (e.g. land acquisition and HCP/NCCP effects)	Update tracking database such that summarized data can be directly imported into the annual report tables and figures and add recent activities.	In process
3.3	Update land cover map with most recent aerial photography (at least every 5 years).	Obtain copy of aerial photography of Cache Creek from 2025 aerial flight conducted under the Yolo County's Cache Creek Program. (Use this aerial photography and most recent crop data provided by Yolo County in 2026 to update land cover- likely to occur in FY26/27).	Not started. County has yet to conduct the aerial survey that was scheduled for 2025.
<b>HCP/NCCP Coordination</b>			
4.1	Coordinate with member agency staff on application review and processing.	Provide assistance responding to project proponent and member agency staff questions and review application materials for accuracy and completeness.	Ongoing.
4.2	Regular communication with designated wildlife agency	Facilitate monthly coordination meetings with wildlife agency representatives.	Ongoing.
4.3	Regular reporting to the Conservancy Board on the status of plan implementation, financial oversight, and the budget.	Hold YHC Board meetings every other month to provide regular updates. Executive Director to coordinate with the Board Chair and Executive Management Committee as-needed in between Board meetings.	Ongoing.
4.4	<i>Coordinate with and learn from other HCP/NCCP implementing entities*</i>	Participate as a member of the California Habitat Conservation Plan Coalition (CHCPC) Steering Committee to coordinate on funding, policy, and other issues. Executive Director attend the CHCPC annual meeting and National Habitat Conservation Plan Coalition conference to learn from other HCPs.	Ongoing. Interim ED is the vice chair of the CHCPC Steering Committee and participates in CHCPC meetings. Attended National Habitat Conservation Plan Coalition meeting in November.
<b>Public Outreach and Education</b>			
5.1	Implement public outreach program and raise landowner and public awareness of reserve management goals, as well as actions and methods, and how the public can support them.	Give at least one public presentation, table at two events and/or host two workshops, and create a new outreach flier that highlights current HCP/NCCP efforts.	Have not started due to lack of staff capacity.
5.2	Conduct annual meeting to report on implementation progress of HCP/NCCP.	Present status of HCP/NCCP implementation at March 2026 Board meeting in tandem with presentation of FY24/25 annual report.	To occur in March.
5.3	Maintain and update website.	Update website to make it easier for the general public to find information about the HCP/NCCP and add information about current implementation activities.	In process.
5.4	<i>Conduct outreach to landowners adjacent to sites about to be enrolled in the reserve system.*</i>	Continue to conduct outreach to landowners with properties immediately adjacent to lands that are about to be enrolled in the reserve system to inform them about the HCP/NCCP and provide information about the Neighboring Landowner Protection Program.	Ongoing.
<b>Permitting</b>			
<b>Assistance to Member Agencies and Applicants</b>			
6.1	Provide technical assistance and training to member agency staff.	Provide assistance responding to project proponent and member agency staff questions and review application materials for accuracy and completeness as-needed.	Ongoing. As-needed.
6.2	Conservancy maintain a list of pre-approved qualified biologists.	Review new applications, issue certifications, and update list of Qualified Biologists that are certified to conduct planning and species surveys on the Conservancy's website monthly.	Ongoing. Five certification renewals and eight new certifications issued so far in FY25/26.
<b>Plan Permits</b>			

Task	Task*	Targeted Outcomes for FY25/26	Mid-Year Status (January 2026)
7.1	<i>Track administrative changes and potential minor modifications that the Conservancy would want to have updated/corrected if the HCP/NCCP is amended.*</i>	Develop a list of administrative changes such as clerical errors and minor modifications to address if the HCP/NCCP is amended in the future, including updating the VELB mitigation requirements in the HCP/NCCP to be consistent with current USFWS policies.	Ongoing.
7.2	Determine whether to seek take coverage for species that are not covered by the Yolo HCP/NCCP that becomes listed as threatened, listed as endangered, designated as a candidate species, or is proposed or petitioned for listing.	Initiate effort to determine scope of potential HCP/NCCP amendment to include candidate bumble bee species, monarch butterfly, and potentially other species including the preparation of an initial assessment of considerations for each species and potential pathways for integrating each species into the Yolo HCP/NCCP and discussion of assessment with CDFW and USFWS HCP/NCCP staff liaisons.	Have not started. Awaiting additional staff capacity.
<b>Land Acquisition</b>			
8.1	Conduct Science and Technical Advisory Committee (STAC) site evaluations and obtain Board, CDFW, and USFWS approval of sites as a candidate reserve system sites prior to	Conduct STAC evaluation and obtain approval of at least two new sites as candidate reserve system sites.	Not started due to Conservancy staff shortage and list of existing sites that are in the process of being enrolled.
8.2	Enroll newly protected land into the reserve system.	Enroll at least one newly protected lands site into the reserve system.	Lucky Land site was enrolled in the reserve system December 2025.
8.3	Enroll baseline public and easement lands into the reserve system as pre-permit reserve lands.	Enroll at least one pre-permit site into the reserve system.	In process.
<b>Restoration and Enhancement</b>			
9.1	Investigate restoration and creation opportunities on existing open space and newly acquired land to ensure compliance with stay-ahead provision.	Identify VELB mitigation needs and transplant locations to fulfill mitigation needs in FY25/26 and those anticipated in FY26/27. Complete an assessment of current restoration and creation opportunities within candidate and enrolled reserve system sites and compare availability to current mitigation needs to ensure compliance with stay ahead provisions.	Identified VELB mitigation needs for FY25/26 planting, prepped site and have area ready for transplanting. Have not started the process of evaluating needs for FY26/27 due to lack of staff capacity.
9.2	Begin design of habitat restoration and creation and additional environmental compliance for restoration and creation.	Develop a restoration plan for one new site. Coordinate with landowners and partners to develop a conceptual habitat restoration plan and initial environmental compliance needs evaluation for one new site.	Restoration plan developed for the Haller Muller Restoration Area A.
9.3	Implement land cover restoration and creation projects described in Chapter 6.	Begin implementing valley foothill riparian land cover restoration at the Haller Muller Site.	Site preparation began in fall 2025, planting occurring January/February 2026.
9.4	Coordinate the implementation of an invasive species control program on reserve system sites.	Expand invasive species management to include two additional sites and expand invasive species management efforts at Woodland Regional Park Preserve by at least 30%.	Invasive species management started on Haller Muller Site. Expanded invasive species management at Woodland Regional Park Preserve to include the northeast and southeast portions of the site and have continued perennial pepperweed control efforts in alkali prairie and grasslands areas and control of early detections of noxious weeds including white top and knapweed.
<b>Monitoring and Adaptive Management</b>			
10.1	Monitor and enforce HCP/NCCP conservation easements.	Conduct annual compliance monitoring of all easements held by the Conservancy.	Completed by project partners in summer/fall 2025
10.2	Initiate adaptive management and monitoring of biological resources.	Complete 5-year Swainson's hawk and white-tailed kite plan-wide nest survey.	Completed in summer of 2025.
10.3	Initiate or continue management and monitoring in reserve system.	Complete annual palmate-bracted bird's-beak population survey.	2025 survey conducted on June 10, 2025. Timing of 2026 survey anticipated to occur

Task	Task*	Targeted Outcomes for FY25/26	Mid-Year Status (January 2026)
10.4	Develop an individual management plan for each reserve property that is consistent with their associated reserve unit management plan.	Complete site-specific management plans for at least two new sites, one pre-permit site and one newly protected lands site.	Completed site-specific management plan for newly protected land site: <u>Lucky Land</u> . Draft site-specific management plans have been started, but not yet completed, for three pre-permit sites.
10.5	Complete baseline ecological survey for each site within two years of its enrollment in the reserve system.	Continue practice of incorporating each site's baseline ecological survey of land cover types and species observations into each site-specific management plan. Conduct baseline bank swallow habitat survey for Haller Muller Site.	Ongoing. <u>Conducted bank swallow survey for Haller Muller site June 24, 2025.</u>
10.6	Prioritize implementation of studies described in Chapter 6 (method testing, pilot projects, and directed studies).	Develop a pilot study in coordination with wildlife agency staff and partners to evaluate how thatch removal and vegetation management techniques affect the population and vigor of potential palmate-bracted bird's-beak host species within alkali prairie.	<u>Pilot study to test three management strategies for thatch and vegetation type management developed. Randomized test plots mapped out on the site and initial treatments conducted in January 2026.</u>

\*Tasks listed in *italics* were identified based on implementation experience and current practices while all other tasks are directly from the HCP/NCCP.