



FY 2022-2023 Year-End Financial Report

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Fund 7230: Mitigation Fee Investment Trust Fund
Budget to Actual

Budget to Actual: Yolo County					
	Fund	7230 - YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST FUND			
	CalendarPeriod	2023_YTD			
	Actuals	Original Special Districts	Variance		Variance %
401321 - FEES AND PERMITS	671,087	1,500,000	-828,913	<div style="width: 55%; background-color: red;"></div>	-55.26%
LICENSES, PERMITS, AND FRA - REVENUES	671,087	1,500,000	-828,913	<div style="width: 55%; background-color: red;"></div>	-55.26%
403100 - INVESTMENT EARNINGS-POOL	78,817	5,000	73,817	<div style="width: 1476.32%; background-color: green;"></div>	1476.32%
403199 - GASB 31 FAIR MARKET VALUE - DFS ONLY	13,275	0	13,275	<div style="width: 100%; background-color: green;"></div>	
REVENUE FROM USE OF MONEY - REVENUE FROM USE OF MONEY AND	92,092	5,000	87,092	<div style="width: 1741.82%; background-color: green;"></div>	1741.82%
410900 - STATE-OTHER	1,981	0	1,981	<div style="width: 100%; background-color: green;"></div>	
STATE REVENUE - STATE REVENUE	1,981	0	1,981	<div style="width: 100%; background-color: green;"></div>	
INTERGOVERNMENTAL REVENUES - INTERGOVERNMENTAL REVENUES	1,981	0	1,981	<div style="width: 100%; background-color: green;"></div>	
REVENUES - REVENUES	765,159	1,505,000	-739,841	<div style="width: 49.16%; background-color: red;"></div>	-49.16%
510051 - INSURANCE-PUBLIC LIABILITY	0	500	500	<div style="width: 100%; background-color: green;"></div>	100.00%
510140 - BOARD MEETING STIPENDS	1,650	5,000	3,350	<div style="width: 67.00%; background-color: green;"></div>	67.00%
510251 - PROFESSIONAL & SPECIAL SERVICES-AUDITING & ACCOUNTI	14,933	30,000	15,067	<div style="width: 50.22%; background-color: green;"></div>	50.22%
510256 - PROFESSIONAL & SPECIAL SERVICES-LEGAL SERVICES	714	20,000	19,286	<div style="width: 96.43%; background-color: green;"></div>	96.43%
510275 - PROFESSIONAL & SPECIAL SERVICES-OTHER	425,100	750,000	324,900	<div style="width: 43.32%; background-color: green;"></div>	43.32%
SERVICES AND SUPPLIES - SERVICES AND SUPPLIES	442,397	805,500	363,103	<div style="width: 45.08%; background-color: green;"></div>	45.08%
530010 - EASEMENTS-NON DEPRECIABLE	1,050,170	3,000,000	1,949,830	<div style="width: 64.99%; background-color: green;"></div>	64.99%
LAND - LAND	1,050,170	3,000,000	1,949,830	<div style="width: 64.99%; background-color: green;"></div>	64.99%
CAPITAL OUTLAYS - CAPITAL OUTLAYS	1,050,170	3,000,000	1,949,830	<div style="width: 64.99%; background-color: green;"></div>	64.99%
590100 - APPROPRIATION FOR CONTINGENCY	0	250,000	250,000	<div style="width: 100%; background-color: green;"></div>	100.00%
APPROPRIATION FOR CONTINGE - APPROPRIATION FOR CONTINGENCIE	0	250,000	250,000	<div style="width: 100%; background-color: green;"></div>	100.00%
EXPENDITURES - EXPENDITURES	1,492,567	4,055,500	2,562,933	<div style="width: 63.20%; background-color: green;"></div>	63.20%
NET FUND BALANCE - NET FUND BALANCE	-727,408	-2,550,500	1,823,092	<div style="width: 71.48%; background-color: green;"></div>	-71.48%

Fund 7230: Mitigation Fee Investment Trust Fund

Fund Balance

Accounting Entity	Fund	Fund Description	Account	Sub Account	Account Description	Beginning Balance	Activity	Activity CB
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	100000		CASH IN TREASURY	3,640,459.10	(616,827.94)	3,023,631.16
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	100099		CASH GASB 31 FAIR MARKET VALUE DFS ONLY	(99,907.00)	13,275.00	(86,632.00)
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	103100		CASH ON HAND	193,226.61	(193,226.61)	-
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	200000		ACCOUNTS PAYABLE	-	(1,805.00)	(1,805.00)
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	200001		ACCOUNTS PAYABLE-JE	(64,051.99)	52,659.77	(11,392.22)
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	206000		DUE TO OTHER GOVERNMENTS	(18,516.97)	18,516.97	-
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	209300		DEPOSITS FROM OTHERS	(2,230.45)	-	(2,230.45)
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	210400		UNEARNED REVENUES	(176,741.13)	-	(176,741.13)
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	304003		FUND BALANCE-ASSIGNED-GENERAL RESERVE	(60,087.00)	(200,000.00)	(260,087.00)
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	309999		UNASSIGNED	(3,412,151.17)	200,000.00	(3,212,151.17)
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	401321		FEES AND PERMITS	-	(671,086.51)	(671,086.51)
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	403100		INVESTMENT EARNINGS-POOL	-	(78,816.62)	(78,816.62)
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	403199		GASB 31 FAIR MARKET VALUE - DFS ONLY	-	(13,275.00)	(13,275.00)
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	410900		STATE-OTHER	-	(1,981.00)	(1,981.00)
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	510140		BOARD MEETING STIPENDS	-	1,650.00	1,650.00
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	510251		PROFESSIONAL & SPECIAL SERVICES-AUDITING & ACCOUNTING	-	14,932.98	14,932.98
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	510256		PROFESSIONAL & SPECIAL SERVICES-LEGAL SERVICES	-	714.00	714.00
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	510275		PROFESSIONAL & SPECIAL SERVICES-OTHER	-	425,100.06	425,100.06
Yolo County Top Level	7230	YOLO HABITAT CONSERVANCY MITIGATION FEE INVESTMNT TRUST	530010		EASEMENTS-NON DEPRECIABLE	-	1,050,169.90	1,050,169.90
						(0.00)		
					UNASSIGNED FUND BALANCE	(3,412,151.17)	927,407.81	(2,484,743.36)

Fund 7231: Mitigation Fee Trust Investment
Budget to Actual

	Actuals	Original Special Districts	Variance		Variance %
403100 - INVESTMENT EARNINGS-POOL	7,169	2,000	5,169		258.43%
403199 - GASB 31 FAIR MARKET VALUE - DFS ONLY	10,205	0	10,205		
REVENUE FROM USE OF MONEY - REVENUE FROM USE OF MONEY	17,374	2,000	15,374		768.67%
REVENUES - REVENUES	17,374	2,000	15,374		768.67%
510275 - PROFESSIONAL & SPECIAL SERVICES-OTHER	471	0	-471		
SERVICES AND SUPPLIES - SERVICES AND SUPPLIES	471	0	-471		
530010 - EASEMENTS-NON DEPRECIABLE	328,259	552,884	224,625		40.63%
LAND - LAND	328,259	552,884	224,625		40.63%
CAPITAL OUTLAYS - CAPITAL OUTLAYS	328,259	552,884	224,625		40.63%
540500-7234 - TRANSFER OUT-FUND 7234	72,000	0	-72,000		
OTHER FINANCING USES - OTHER FINANCING USES	72,000	0	-72,000		
EXPENDITURES - EXPENDITURES	400,730	552,884	152,154		27.52%
NET FUND BALANCE - NET FUND BALANCE	-383,357	-550,884	167,527		-30.41%

Fund 7231: Mitigation Fee Trust Investment

Fund Balance

Accounting Entity	Fund	Fund Description	Account	Sub Account	Account Description	Beginning Balance	Activity	Activity CB
Yolo County Top Level	7231	YOLO HABITAT CONSERVNCY MITIG FEE	100000		CASH IN TREASURY	548,616.16	(393,561.68)	155,054.48
Yolo County Top Level	7231	YOLO HABITAT CONSERVNCY MITIG FEE	100099		CASH GASB 31 FAIR MARKET VALUE DFS ONLY	(14,648.00)	10,205.00	(4,443.00)
Yolo County Top Level	7231	YOLO HABITAT CONSERVNCY MITIG FEE	180200		EASEMENTS	2,174,926.35	-	2,174,926.35
Yolo County Top Level	7231	YOLO HABITAT CONSERVNCY MITIG FEE	309999		UNASSIGNED	(533,968.16)	-	(533,968.16)
Yolo County Top Level	7231	YOLO HABITAT CONSERVNCY MITIG FEE	300100		NET INVESTMENT IN CAPITAL ASSETS	(2,174,926.35)	-	(2,174,926.35)
Yolo County Top Level	7231	YOLO HABITAT CONSERVNCY MITIG FEE	403100		INVESTMENT EARNINGS-POOL	-	(7,168.70)	(7,168.70)
Yolo County Top Level	7231	YOLO HABITAT CONSERVNCY MITIG FEE	403199		GASB 31 FAIR MARKET VALUE - DFS ONLY	-	(10,205.00)	(10,205.00)
Yolo County Top Level	7231	YOLO HABITAT CONSERVNCY MITIG FEE	510275		PROFESSIONAL & SPECIAL SERVICES-OTHER	-	471.38	471.38
Yolo County Top Level	7231	YOLO HABITAT CONSERVNCY MITIG FEE	530010		EASEMENTS-NON DEPRECIABLE	-	328,259.00	328,259.00
Yolo County Top Level	7231	YOLO HABITAT CONSERVNCY MITIG FEE	540500	7234	TRANSFER OUT-FUND 7234	-	72,000.00	72,000.00
					UNASSIGNED FUND BALANCE	(533,968.16)	383,356.68	(150,611.48)

Fund 7232: JPA Administration Investment Fund
Budget to Actual

	Actuals	Original Special Districts	Variance	Variance %
403100 - INVESTMENT EARNINGS-POOL	-2,128	0	-2,128	
403199 - GASB 31 FAIR MARKET VALUE - DFS ONLY	1,007	0	1,007	
REVENUE FROM USE OF MONEY - REVENUE FROM USE OF MONEY AND	-1,121	0	-1,121	
410900 - STATE-OTHER	69,233	125,000	-55,767	-44.61%
STATE REVENUE - STATE REVENUE	69,233	125,000	-55,767	-44.61%
INTERGOVERNMENTAL REVENUES - INTERGOVERNMENTAL REVENUES	69,233	125,000	-55,767	-44.61%
REVENUES - REVENUES	68,112	125,000	-56,888	-45.51%
510121 - IT SERVICE-ERP	419	0	-419	
510251 - PROFESSIONAL & SPECIAL SERVICES-AUDITING & ACCOUNTING	491	0	-491	
510275 - PROFESSIONAL & SPECIAL SERVICES-OTHER	70,467	125,000	54,533	43.63%
SERVICES AND SUPPLIES - SERVICES AND SUPPLIES	71,377	125,000	53,623	42.90%
EXPENDITURES - EXPENDITURES	71,377	125,000	53,623	42.90%
NET FUND BALANCE - NET FUND BALANCE	-3,264	0	-3,264	

Fund 7232: JPA Administration Investment Fund
Fund Balance

Accounting Entity	Fund	Fund Description	Account	Sub Account	Account Description	Beginning Balance	Activity	Activity CB
Yolo County Top Level	7232	YOLO HABITAT CONSERV/	100000		CASH IN TREASURY	(40,097.47)	(32,409.54)	(72,507.01)
Yolo County Top Level	7232	YOLO HABITAT CONSERV/	100099		CASH GASB 31 FAIR MARKET VALUE DFS (1,071.00	1,007.00	2,078.00
Yolo County Top Level	7232	YOLO HABITAT CONSERV/	113000		DUE FROM OTHER GOV-AR MOD	17,567.90	(17,547.57)	20.33
Yolo County Top Level	7232	YOLO HABITAT CONSERV/	113001		DUE FROM OTHER GOV-JE	84,164.42	-	84,164.42
Yolo County Top Level	7232	YOLO HABITAT CONSERV/	200001		ACCOUNTS PAYABLE-JE	(45,696.33)	45,685.88	(10.45)
Yolo County Top Level	7232	YOLO HABITAT CONSERV/	304003		FUND BALANCE-ASSIGNED-GENERAL RESI	(60,087.00)	-	(60,087.00)
					UNASSIGNED FUND BALANCE	43,077.48	3,264.23	46,341.71

Fund 7233: JPA Pre-Permit Endowment

Budget to Actual

403100 - INVESTMENT EARNINGS-POOL	95	10,000	-9,905		-99.05%
403110 - INVESTMENT EARNINGS-NONPOOL	-13,039	0	-13,039		
403199 - GASB 31 FAIR MARKET VALUE - DFS ONLY	-10,650	0	-10,650		
REVENUE FROM USE OF MONEY - REVENUE FROM USE OF MONEY	-23,594	10,000	-33,594		-335.94%
REVENUES - REVENUES	-23,594	10,000	-33,594		-335.94%
510275 - PROFESSIONAL & SPECIAL SERVICES-OTHER	8,572	10,000	1,428		14.28%
SERVICES AND SUPPLIES - SERVICES AND SUPPLIES	8,572	10,000	1,428		14.28%
EXPENDITURES - EXPENDITURES	8,572	10,000	1,428		14.28%
NET FUND BALANCE - NET FUND BALANCE	-32,166	0	-32,166		

Fund 7233: JPA Pre-Permit Endowment Fund Balance

Accounting Entity	Fund	Fund Description	Account	Sub Account	Account Description	Beginning Balance	Activity	Activity CB
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	100000		CASH IN TREASURY	12,199.04	(4,175.38)	8,023.66
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	100099		CASH GASB 31 FAIR MARKET VALUE DFS ONLY	(325.00)	95.00	(230.00)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	104211		CASH WITH FISCAL AGENT - HABITAT ENDOWMENT	366,500.00	(17,340.82)	349,159.18
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	214048		LARA EAST-WEST	(72,049.46)	3,975.95	(68,073.51)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	214049		LOS RIOS FARMS	(48,460.92)	2,543.15	(45,917.77)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	214050		SCHMID RANCH	(46,897.19)	2,432.29	(44,464.90)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	214051		VIRGIN FARM-ENDOWMENT FUND	(47,264.04)	2,696.21	(44,567.83)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	214052		VIRGIN FARM - LEGAL DEFENSE FUND	(14,746.25)	662.37	(14,083.88)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	214053		BOGLE - ENDOWMENT FUND	(46,084.90)	2,854.51	(43,230.39)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	214054		CHICKAHOMINY CR1-ENDOWMENT FUND	(207.27)	-	(207.27)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	214055		TULE RANCH - ENDOWMENT FUND	(40,117.51)	2,569.81	(37,547.70)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	214056		TULE RANCH - LEGAL DEFENSE FUNDD	(11,462.97)	520.50	(10,942.47)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	214058		KOONTZ ENDOWMENT	(52,548.06)	3,356.74	(49,191.32)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	214999		NON-CASH Y/E TRANS-TRUST FUNDS	(11,857.00)	(10,745.00)	(22,602.00)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	309999		UNASSIGNED	13,321.53	(21,611.53)	(8,290.00)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	403100		INVESTMENT EARNINGS-POOL	-	(95.33)	(95.33)
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	403110		INVESTMENT EARNINGS-NONPOOL	-	13,039.33	13,039.33
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	403199		GASB 31 FAIR MARKET VALUE - DFS ONLY	-	10,650.00	10,650.00
Yolo County Top Level	7233	YOLO HABITAT CONSRVNCY JPA PRE-PERMIT ENDOWMENT INV TRST FND	510275		PROFESSIONAL & SPECIAL SERVICES-OTHER	-	8,572.20	8,572.20
					UNASSIGNED FUND BALANCE	13,321.53	10,554.67	23,876.20

Fund 7234: JPA Post-Permit Endowment Fund

Budget to Actual

401321 - FEES AND PERMITS	12,088	39,000	-26,912		-69.00%
LICENSES, PERMITS, AND FRA - REVENUES	12,088	39,000	-26,912		-69.00%
403100 - INVESTMENT EARNINGS-POOL	2,019	5,000	-2,981		-59.63%
403110 - INVESTMENT EARNINGS-NONPOOL	-2,010	0	-2,010		
403199 - GASB 31 FAIR MARKET VALUE - DFS ONLY	-2,567	0	-2,567		
REVENUE FROM USE OF MONEY - REVENUE FROM USE OF MONEY	-2,559	5,000	-7,559		-151.17%
470000-7231 - TRANSFER IN-FUND 7231	72,000	0	72,000		
OTHER FINANCING SOURCES - OTHER FINANCING SOURCES	72,000	0	72,000		
REVENUES - REVENUES	81,530	44,000	37,530		85.30%
510275 - PROFESSIONAL & SPECIAL SERVICES-OTHER	663	0	-663		
SERVICES AND SUPPLIES - SERVICES AND SUPPLIES	663	0	-663		
EXPENDITURES - EXPENDITURES	663	0	-663		
NET FUND BALANCE - NET FUND BALANCE	80,867	44,000	36,867		83.79%

Fund 7234: JPA Post-Permit Endowment Fund
Fund Balance

Fund Description	Account	Sub Account	Account Description	Beginning Balance	Activity	Activity CB
CONSRVNCY JPA POST-PERMIT ENDWMENT INV	100000		CASH IN TREASURY	51,260.48	86,107.12	137,367.60
CONSRVNCY JPA POST-PERMIT ENDWMENT INV	100099		CASH GASB 31 FAIR MARKET VALUE DFS ONLY	(1,369.00)	(2,567.00)	(3,936.00)
CONSRVNCY JPA POST-PERMIT ENDWMENT INV	104211		CASH WITH FISCAL AGENT - HABITAT ENDOWMENT	56,500.00	(2,673.38)	53,826.62
CONSRVNCY JPA POST-PERMIT ENDWMENT INV	309999		UNASSIGNED	(106,391.48)	-	(106,391.48)
CONSRVNCY JPA POST-PERMIT ENDWMENT INV	401321		FEES AND PERMITS	-	(12,088.40)	(12,088.40)
CONSRVNCY JPA POST-PERMIT ENDWMENT INV	403100		INVESTMENT EARNINGS-POOL	-	(2,018.72)	(2,018.72)
CONSRVNCY JPA POST-PERMIT ENDWMENT INV	403110		INVESTMENT EARNINGS-NONPOOL	-	2,010.24	2,010.24
CONSRVNCY JPA POST-PERMIT ENDWMENT INV	403199		GASB 31 FAIR MARKET VALUE - DFS ONLY	-	2,567.00	2,567.00
CONSRVNCY JPA POST-PERMIT ENDWMENT INV	410900		STATE-OTHER	-	-	-
CONSRVNCY JPA POST-PERMIT ENDWMENT INV	470000	7231	TRANSFER IN-FUND 7231	-	(72,000.00)	(72,000.00)
CONSRVNCY JPA POST-PERMIT ENDWMENT INV	510275		PROFESSIONAL & SPECIAL SERVICES-OTHER	-	663.14	663.14
				0.00		
			UNASSIGNED FUND BALANCE	(106,391.48)	(80,866.74)	(187,258.22)

Fund 7235: Other Revenues Fund
Budget to Actuals

	Actuals	Original Special Districts	Variance	Variance %
401321 - FEES AND PERMITS	12,068	50,000	-37,932	-75.86%
LICENSES, PERMITS, AND FRA - REVENUES	12,068	50,000	-37,932	-75.86%
403100 - INVESTMENT EARNINGS-POOL	2,224	1,000	1,224	122.37%
403199 - GASB 31 FAIR MARKET VALUE - DFS ONLY	-3,165	0	-3,165	
REVENUE FROM USE OF MONEY - REVENUE FROM USE OF MONEY	-941	1,000	-1,941	-194.14%
STATE REVENUE - STATE REVENUE	10,000	0	10,000	
INTERGOVERNMENTAL REVENUES - INTERGOVERNMENTAL REVENUES	10,000	0	10,000	
REVENUES - REVENUES	21,127	51,000	-29,873	-58.57%
NET FUND BALANCE - NET FUND BALANCE	21,127	51,000	-29,873	-58.57%

Fund 7235: Other Revenues Fund
Fund Balance

Accounting Entity	Fund	Fund Description	Account	Sub Account	Account Description	Beginning Balance	Activity	Activity CB
Yolo County Top Level	7235	YOLO HABITAT CONSERVANCY OTHER	100000		CASH IN TREASURY	86,179.85	24,292.13	110,471.98
Yolo County Top Level	7235	YOLO HABITAT CONSERVANCY OTHER	100099		CASH GASB 31 FAIR MARKET VALUE DFS ONLY	(2,301.00)	(864.00)	(3,165.00)
Yolo County Top Level	7235	YOLO HABITAT CONSERVANCY OTHER	210400		UNEARNED REVENUES	(14,750.00)	-	(14,750.00)
Yolo County Top Level	7235	YOLO HABITAT CONSERVANCY OTHER	213999		NON-CASH Y/E TRANSFER-TRUST FUNDS	2,301.00	(2,301.00)	-
Yolo County Top Level	7235	YOLO HABITAT CONSERVANCY OTHER	309999		UNASSIGNED	(71,429.85)	-	(71,429.85)
Yolo County Top Level	7235	YOLO HABITAT CONSERVANCY OTHER	401321		FEES AND PERMITS	-	(12,068.48)	(12,068.48)
Yolo County Top Level	7235	YOLO HABITAT CONSERVANCY OTHER	403100		INVESTMENT EARNINGS-POOL GASB 31 FAIR MARKET VALUE - DFS ONLY	-	(2,223.65)	(2,223.65)
Yolo County Top Level	7235	YOLO HABITAT CONSERVANCY OTHER	403199		STATE-OTHER	-	3,165.00	3,165.00
Yolo County Top Level	7235	YOLO HABITAT CONSERVANCY OTHER	410900		STATE-OTHER	-	(10,000.00)	(10,000.00)
					UNASSIGNED FUND BALANCE	(71,429.85)	(21,127.13)	(92,556.98)

Endowment Funds Balance Reconciliation

	Account	Beginning FY2022	FY2022 Activity						FY2023 Activity						
			Interest posted	Services billed	FY End balance as shown in GL	Less Cash moved to endowment acct's	FY end Cash left with Yolo Co Treasury	Endowment account FY22 Gain/loss	Endowment account FY22 fees	Endowment account FY23 Gain/loss	Endowment account fees	Services billed	FY End balance as shown in GL	FY end Cash left with Yolo Co Treasury	FY end Cash in endowment acct's
Pre-Endowment Fund 7233	Account														
LARA EAST-WEST	214048	\$ (72,314.51)	\$ (449.46)	\$ 714.51	\$ (72,049.46)	\$ 70,500.00	\$ (1,549.46)	\$ 8,019.87	\$ 187.10	\$ (5,511.53)	\$ 640.30	\$ 640.21	\$ (68,073.51)	\$ (909.25)	\$ (67,164.26)
LOS RIOS FARMS	214049	\$ (48,521.82)	\$ (303.51)	\$ 364.41	\$ (48,460.92)	\$ 47,500.00	\$ (960.92)	\$ 5,403.46	\$ 126.05	\$ (3,713.52)	\$ 431.43	\$ 295.73	\$ (45,917.77)	\$ (665.19)	\$ (45,252.58)
SCHMID RANCH	214050	\$ (46,984.04)	\$ (291.31)	\$ 378.16	\$ (46,897.19)	\$ 45,500.00	\$ (1,397.19)	\$ 5,175.93	\$ 120.75	\$ (3,557.15)	\$ 413.28	\$ 279.48	\$ (44,464.90)	\$ (1,117.71)	\$ (43,347.19)
VIRGIN FARM-ENDOWMENT FUND	214051	\$ (47,736.23)	\$ (294.95)	\$ 767.14	\$ (47,264.04)	\$ 45,500.00	\$ (1,764.04)	\$ 5,174.93	\$ 120.75	\$ (3,557.15)	\$ 413.28	\$ 543.40	\$ (44,568.83)	\$ (1,220.64)	\$ (43,348.19)
VIRGIN FARM - LEGAL DEFENSE FUND	214052	\$ (14,654.31)	\$ (91.94)	\$ -	\$ (14,746.25)	\$ 14,000.00	\$ (746.25)	\$ 1,592.62	\$ 37.16	\$ (1,094.56)	\$ 127.15	\$ -	\$ (14,083.88)	\$ (746.25)	\$ (13,337.63)
BOGLE - ENDOWMENT FUND	214053	\$ (46,527.02)	\$ (287.58)	\$ 729.70	\$ (46,084.90)	\$ 44,500.00	\$ (1,584.90)	\$ 5,062.26	\$ 118.11	\$ (3,479.01)	\$ 404.20	\$ 748.95	\$ (43,230.39)	\$ (835.95)	\$ (42,394.44)
CHICKAHOMINY CR1-ENDOWMENT FUND	214054	\$ (205.97)	\$ (1.30)	\$ -	\$ (207.27)	\$ -	\$ (207.27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (207.27)	\$ (207.27)	\$ -
TULE RANCH - ENDOWMENT FUND	214055	\$ (41,464.25)	\$ (250.64)	\$ 1,597.38	\$ (40,117.51)	\$ 37,000.00	\$ (3,117.51)	\$ 4,208.96	\$ 98.19	\$ (2,892.66)	\$ 336.07	\$ 819.25	\$ (37,547.70)	\$ (2,298.26)	\$ (35,249.44)
TULE RANCH - LEGAL DEFENSE FUNDD	214056	\$ (11,391.49)	\$ (71.48)	\$ -	\$ (11,462.97)	\$ 11,000.00	\$ (462.97)	\$ 1,251.35	\$ 29.19	\$ (859.96)	\$ 99.92	\$ -	\$ (10,942.47)	\$ (462.97)	\$ (10,479.50)
KOONTZ ENDOWMENT	214058	\$ (53,205.15)	\$ -	\$ 657.09	\$ (52,548.06)	\$ 51,000.00	\$ (1,548.06)	\$ 5,801.59	\$ 135.35	\$ (3,987.10)	\$ 463.21	\$ 943.69	\$ (49,191.32)	\$ (604.37)	\$ (48,586.95)
CASH WITH FISCAL AGENT - HABITAT ENDOWMENT	104211	\$ -				\$ 366,500.00		\$ 41,690.97	\$ 972.65	\$ (28,652.64)	\$ 3,328.84				\$ (349,160.18)
NON-CASH Y/E TRANS-TRUST FUNDS		(1,757.00)	\$ 12,502.00	\$ (22,602.00)	\$ (11,857.00)		\$ (11,857.00)					\$ (10,745.00)	\$ (22,602.00)	\$ (22,602.00)	\$ -
Post-Endowment Fund 7234	Account														
CASH WITH FISCAL AGENT - HABITAT ENDOWMENT	104211	\$ -				\$ 56,500.00		\$ 6,427.31	\$ 149.95	\$ (4,417.07)	\$ 513.19				\$ (53,826.62)

Endowment Funds Funds Summary

Year	Quarter	Activity	Yolo Habitat Conservancy Pre-Permit Endowment Fund										Post-Permit Endowment	
			Bogle Endowment	Koontz Endowment	Lara East-West Endowment	Los Rios Farms Endowment	Schmid Ranch Endowment	Tule Ranch Endowment	Tule Ranch-Legal Def Endowment	Virgin Farm Endowment	Virgin Farm-Legal Def Endowment	TOTAL Pre-Permit Endowments		
2022	January-March	Contribution	\$ 44,500.00	\$ 51,000.00	\$ 70,500.00	\$ 47,500.00	\$ 45,500.00	\$ 37,000.00	\$ 11,000.00	\$ 45,500.00	\$ 14,000.00	\$ 366,500.00	\$ 56,500.00	
		Net Return	\$ (7.55)	\$ (8.64)	\$ (11.96)	\$ (8.06)	\$ (7.71)	\$ (6.27)	\$ (1.86)	\$ (7.71)	\$ (2.37)	\$ (62.13)	\$ (9.58)	
		Fees and Expenses	\$ (10.77)	\$ (12.34)	\$ (17.06)	\$ (11.49)	\$ (11.01)	\$ (8.95)	\$ (2.66)	\$ (11.01)	\$ (3.39)	\$ (88.68)	\$ (13.67)	
	April-June	Net Return	\$ (5,054.71)	\$ (5,792.95)	\$ (8,007.91)	\$ (5,395.40)	\$ (5,168.22)	\$ (4,202.69)	\$ (1,249.49)	\$ (5,168.22)	\$ (1,590.25)	\$ (41,629.84)	\$ (6,417.73)	
		Fees and Expenses	\$ (107.34)	\$ (123.01)	\$ (170.04)	\$ (114.56)	\$ (109.74)	\$ (89.24)	\$ (26.53)	\$ (109.74)	\$ (33.77)	\$ (883.97)	\$ (136.28)	
	July-September	Net Return	\$ (2,244.80)	\$ (2,572.75)	\$ (3,556.42)	\$ (2,396.17)	\$ (2,295.32)	\$ (1,866.47)	\$ (554.87)	\$ (2,295.32)	\$ (706.19)	\$ (18,488.31)	\$ (2,850.20)	
		Fees and Expenses	\$ (97.02)	\$ (111.18)	\$ (153.70)	\$ (103.56)	\$ (99.20)	\$ (80.67)	\$ (23.98)	\$ (99.20)	\$ (30.52)	\$ (799.03)	\$ (123.18)	
	October-December	Net Return	\$ 1,961.46	\$ 2,248.00	\$ 3,107.45	\$ 2,093.70	\$ 2,005.55	\$ 1,630.91	\$ 484.84	\$ 2,005.55	\$ 617.11	\$ 16,154.57	\$ 2,490.42	
		Fees and Expenses	\$ (98.58)	\$ (112.96)	\$ (156.15)	\$ (105.21)	\$ (100.79)	\$ (81.95)	\$ (24.37)	\$ (100.79)	\$ (31.01)	\$ (811.81)	\$ (125.16)	
	2023	January-March	Net Return	\$ 2,406.83	\$ 2,758.33	\$ 3,813.00	\$ 2,569.08	\$ 2,460.92	\$ 2,001.16	\$ 594.92	\$ 2,460.92	\$ 757.19	\$ 19,822.35	\$ 3,055.85
			Fees and Expenses	\$ (103.65)	\$ (118.78)	\$ (164.20)	\$ (110.65)	\$ (105.97)	\$ (86.19)	\$ (25.62)	\$ (105.97)	\$ (32.60)	\$ (853.63)	\$ (131.60)
		April-June	Net Return	\$ 1,355.52	\$ 1,553.52	\$ 2,147.50	\$ 1,446.91	\$ 1,386.00	\$ 1,127.06	\$ 335.07	\$ 1,386.00	\$ 426.45	\$ 11,164.03	\$ 1,721.00
Fees and Expenses			\$ (104.95)	\$ (120.29)	\$ (166.25)	\$ (112.01)	\$ (107.32)	\$ (87.26)	\$ (25.95)	\$ (107.32)	\$ (33.02)	\$ (864.37)	\$ (133.25)	
July-September		Net Return										\$ -		
		Fees and Expenses										\$ -		
October-December		Net Return										\$ -		
		Fees and Expenses										\$ -		
				\$ 42,394.44	\$ 48,586.95	\$ 67,164.26	\$ 45,252.58	\$ 43,347.19	\$ 35,249.44	\$ 10,479.50	\$ 43,347.19	\$ 13,337.63	\$ 349,159.18	\$ 53,826.62
		FY22 Net return	\$ (5,062.26)	\$ (5,801.59)	\$ (8,019.87)	\$ (5,403.46)	\$ (5,175.93)	\$ (4,208.96)	\$ (1,251.35)	\$ (5,175.93)	\$ (1,592.62)	\$ (41,691.97)	\$ (6,427.31)	
		FY23 Net return	\$ 3,479.01	\$ 3,987.10	\$ 5,511.53	\$ 3,713.52	\$ 3,557.15	\$ 2,892.66	\$ 859.96	\$ 3,557.15	\$ 1,094.56	\$ 28,652.64	\$ 4,417.07	
		FY22 Fees&Exp	\$ (118.11)	\$ (135.35)	\$ (187.10)	\$ (126.05)	\$ (120.75)	\$ (98.19)	\$ (29.19)	\$ (120.75)	\$ (37.16)	\$ (972.65)	\$ (149.95)	
		FY23 Fees&Exp	\$ (404.20)	\$ (463.21)	\$ (640.30)	\$ (431.43)	\$ (413.28)	\$ (336.07)	\$ (99.92)	\$ (413.28)	\$ (127.15)	\$ (3,328.84)	\$ (513.19)	

CA Waterfowl Association External Endowments

Chickahominy Creek Endowment Accounting Summary							
4/1/22-3-31-23							
	Beginning Balance	Interest and Dividends	Fees	Income Reinvested	Withdrawals	Change in Value (Unrealized Gains/Losses)	Ending Balance
CCR-1	34,655.75	785.81	-135.28	-167.39	0.00	-2,703.76	32,435.13
CCR-4	61,903.22	1,349.05	-242.74	0.00	0.00	-4,909.88	58,099.65
CCR-5	56,906.70	1,240.45	-223.14	0.00	0.00	-4,515.76	53,408.25
Total	152,925.20	2,589.50	-465.88	0.00	0.00	-9,425.64	145,623.18