

SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Yolo County Natural Community Conservation Plan Joint Powers Agency

Fiscal Year: **2025**

ID Number: **12505792000**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer



NFf/MWfmbBb6N...

Signature

County Accounting Manager

Title

Bowen Au Young

Name (Please Print)

4/15/2026

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:

Local Government Reporting Section - Special District
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

Local Government Reporting Section - Special District
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 740
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 2/2/2026 9:52:58 AM

Special District Name: Yolo County Natural Community Conservation Plan Joint Powers Agency
 Special Districts' Financial Transactions Report
 General Information

Fiscal Year: 2025

Important Message: Electronic signature signee's information should match exactly as typed in the District Fiscal Officers

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title	Email
Member 1	<input type="text" value="Mabel"/>	<input type="text"/>	<input type="text" value="Salon"/>	<input type="text" value="Board Member"/>	<input type="text"/>
Member 2	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Moreno"/>	<input type="text" value="Board Member"/>	<input type="text"/>
Member 3	<input type="text" value="Lucas"/>	<input type="text"/>	<input type="text" value="Frerichs"/>	<input type="text" value="Board Member"/>	<input type="text"/>
Member 4	<input type="text" value="Linda"/>	<input type="text"/>	<input type="text" value="Deos"/>	<input type="text" value="Board Member"/>	<input type="text"/>
Member 5	<input type="text" value="Verna"/>	<input type="text"/>	<input type="text" value="Sulpizio Hull"/>	<input type="text" value="Board Member"/>	<input type="text"/>
Member 6	<input type="text" value="Richard"/>	<input type="text"/>	<input type="text" value="Casavecchia"/>	<input type="text" value="Board Member"/>	<input type="text"/>
Member 7	<input type="text" value="Mary"/>	<input type="text"/>	<input type="text" value="Vixie Sandy"/>	<input type="text" value="Board Member"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Phil"/>	<input type="text"/>	<input type="text" value="Pogledich"/>	<input type="text" value="County Counsel"/>	<input type="text" value="phil.pogledich@yolocounty.gov"/>
Official 2	<input type="text" value="Leslie"/>	<input type="text"/>	<input type="text" value="Lindbo"/>	<input type="text" value="Director of Community Services"/>	<input type="text" value="Leslie.Lindbo@yolocounty.gov"/>
Official 3	<input type="text" value="Stephanie"/>	<input type="text"/>	<input type="text" value="Cormier"/>	<input type="text" value="Chief Assistant Director of Comm"/>	<input type="text" value="Stephanie.Cormier@yolocounty.g"/>
Official 4	<input type="text" value="Bowen"/>	<input type="text"/>	<input type="text" value="Au Young"/>	<input type="text" value="County Accounting Manager"/>	<input type="text" value="Bowen.Au-Young@yolocounty.go"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

Special District Name: Yolo County Natural Community Conservation Plan Joint Powers Agency
 Special Districts' Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2025

Activity: (1 of 1) (Record Completed)

Governmental Services

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	0	0	0	0	0	0
R13. Licenses, Permits, and Franchises	144,555				3,806	148,361
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	156,340	14,734			96,885	267,959
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	156,340	14,734	0	0	96,885	267,959
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	0
R28. Intergovernmental – Other	217,333				5,280	222,613
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues						
R35. Total Revenues	\$518,228	\$14,734	\$0	\$0	\$105,971	\$638,933
Expenditures						
R36. Salaries and Wages						
R37. Employee Benefits						

R38. Services and Supplies	672,619				12,206	684,825
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal and Interest Payments						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	0
R46. Capital Outlay	12,410					12,410
R47. Other Expenditures						
R48. Total Expenditures	\$685,029	\$0	\$0	\$0	\$12,206	\$697,235
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-166,801	\$14,734	\$0	\$0	\$93,765	\$-58,302
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$-166,801	\$14,734	\$0	\$0	\$93,765	\$-58,302
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$2,857,816	\$295,365	\$0	\$0	\$741,204	\$3,894,385
R68. Adjustment		-24,857				-24,857
R69. Reason for Adjustment		audit adj of 24857				
R70. Fund Balances (Deficits), End of Fiscal Year	\$2,691,015	\$285,242	\$0	\$0	\$834,969	\$3,811,226

Note:

(R69) SpRev-Reason for Adjustment: audit adj of 24857.27 was booked to account 113001 to reflect grants due from other governments at the end of that FY however; the grant payments that make up this total were already received in FY23/24. In FY 2025 another correction was made

Special District Name: Yolo County Natural Community Conservation Plan Joint Powers Agency
 Special Districts' Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	2,880,711	288,989			834,969	4,004,669
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$2,880,711	\$288,989	\$0	\$0	\$834,969	\$4,004,669
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$2,880,711	\$288,989	\$0	\$0	\$834,969	\$4,004,669
Liabilities						
R19. Accounts Payable	69,311					69,311
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	120,385	3,747				124,132
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$189,696	\$3,747	\$0	\$0	\$0	\$193,443
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$189,696	\$3,747	\$0	\$0	\$0	\$193,443

Fund Balances (Deficits)						
R33. Nondisposable					430,881	430,881
R34. Restricted		285,242			404,088	689,330
R35. Committed						
R36. Assigned						
R37. Unassigned	2,691,015					2,691,015
R38. Total Fund Balances (Deficits)	\$2,691,015	\$285,242	\$0	\$0	\$834,969	\$3,811,226
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$2,880,711	\$288,989	\$0	\$0	\$834,969	\$4,004,669

Special District Name: Yolo County Natural Community Conservation Plan Joint Powers Agency
 Special Districts' Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2025

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements		
R03.	Equipment	12,410	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R05.6	SBITA Assets (Subscriber)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable	5,908,315	
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-621	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$5,920,104	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$5,920,104	

Noncurrent Liabilities		
R22.	Deposits and Advances	
R23.	Compensated Absences	
R24.	General Obligation Bonds	
R25.	Revenue Bonds	
R26.	Certificates of Participation	
R27.	Other Bonds	
R28.	Loans (Other Long-Term Debt)	
R29.	Notes (Other Long-Term Debt)	
R30.	Other (Other Long-Term Debt)	
R31.	Construction Financing – Federal	
R32.	Construction Financing – State	
R32.5	Lease Liability	
R32.6	SBITA Liability	
R33.	Lease Obligations (Purchase Agreements)	
R34.	Net Pension Liability	0
R35.	Net OPEB Liability	
R36.	Other Noncurrent Liabilities 1	
R37.	Other Noncurrent Liabilities 2	
R38.	Other Noncurrent Liabilities 3	
R39.	Total Noncurrent Liabilities	\$0
Deferred Inflows of Resources		
R40	Related to Pensions	
R41	Related to OPEB	
R42	Related to Debt Refunding	
R42.5	Related to Leases	
R43	Other Deferred Inflows of Resources	
R44.	Total Deferred Inflows of Resources	\$0
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	\$0

Special District Name: Yolo County Natural Community Conservation Plan Joint Powers Agency
 Special Districts' Financial Transactions Report
 Summary

Fiscal Year: 2025

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	518,228			
R02. Special Revenue	14,734			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent	105,971			
R06. Transportation				
R07. Total Governmental Revenues	\$638,933			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$0	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$0	
R36.5 Total Revenues	\$638,933	\$0	\$0	\$638,933

Governmental Expenditures

R37.	General	685,029			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent	12,206			
R42.	Transportation				
R43.	Total Governmental Expenditures	\$697,235			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$697,235	\$0	\$0	\$697,235
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$-58,302	\$0	\$0	\$-58,302
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$3,894,385	\$0	\$0	\$3,894,385
R77.	Adjustments	-24,857			-24,857
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$3,811,226	\$0	\$0	\$3,811,226

Assets			
R79.	Total Current Assets	4,004,669	4,004,669
R80.	Total Noncurrent Assets		
R81.	Total Assets	\$4,004,669	\$4,004,669
Liabilities			
R82.	Total Current Liabilities	193,443	193,443
R83.	Total Noncurrent Liabilities		
R84.	Total Liabilities	\$193,443	\$193,443
R85.	Total Fund Balance/Net Position (Deficit)	\$3,811,226	\$3,811,226

Special District of Yolo County Natural Community Conservation Plan Joint Powers Agency
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2025		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R13)Gen-LicensesPermitsandFranchises	(Governmental Services) COLLECTED LESS FEES PY 23-24 \$133,853 IN MITIGATION FEES - BLACKER CANAL PY 23-24 \$98,882 DEPOSIT
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Governmental Services) MITIGATION FEES FROM YOLO COUNTY NATURAL RESOURCES TO YOLO HABITAT CONSERVE
RevenuesExpendituresChangesFundBalances	(R28)Perm-IntergovernmentalOther	(Governmental Services) MITIGATION FEES FROM YOLO COUNTY NATURAL RESOURCES TO YOLO HABITAT CONSERVE
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Governmental Services) COLLECTED LESS FEES EXAMPLES INCLUDE: PY 23-24 \$133,853 IN MITIGATION FEES - BLACKER CANAL PY 23-24 \$98,882 DEPOSIT
RevenuesExpendituresChangesFundBalances	(R35)Perm-TotalRevenues	(Governmental Services) INVESTMENT EARNING POOL INCREASED ABOUT \$44,500 COMPARED TO PY 23/24
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Governmental Services) PROFESSIONAL SERV INCREASED ABOUT \$167,638.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Governmental Services) Installation of pad and water tank at Correll site
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Unearned revenue.
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Unearned revenue.
BalanceSheetGovernmentalFunds	(R30)Perm-TotalLiabilities	PY 23/24 There was Accrual for Transfer of YHC funds to Sacramento Community Foundation
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	CORRELL WATER TANK AND PAD INSTALLATION
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Agency does not provide retirement benefits. The agency has no employees it is managed by the County.

Total Footnote: 12