



County of Yolo

www.yolocounty.org

HOWARD H. NEWENS, CIA, CPA

AUDITOR-CONTROLLER and
TREASURER-TAX COLLECTOR

AUDITOR-CONTROLLER

PO BOX 1268
WOODLAND, CA 95776
PHONE: (530) 666-8100
FAX: (530) 666-8218

TREASURER-TAX COLLECTOR

PO BOX 1895
WOODLAND, CA 95776
PHONE: (530) 666-8625
FAX: (530) 666-8708

December 3, 2010

Yolo County Natural Community Conservation Plan JPA
120 W. Main Street, Suite C
Woodland, CA 95695

Dear Board of Directors:

Re: Financial Reports for 2010-11

Enclosed is a copy of your Special District Financial Transaction report for fiscal year ended June 30, 2010 that was submitted to the State Controller's office as prescribed under Government Code section 53891. The information from this report is compiled by the State Controller and published for use by the Legislature and other interested parties. We recommend that you receive and file the report at a board meeting for audit purposes.

Due to budget reductions, we will no longer be able to prepare your report at no cost. Commencing with the report for fiscal year ending June 30, 2011, your district will be charged an estimated fee of \$330 for preparing and submitting the report to the State Controller. The fee is based on compilation services and analytical review at our standard hourly rate.

The district has the options of having its own staff prepare this report, contract with an accountant, or engage the county staff to prepare the report. Please return the attached Statement of Intent to notify us of your decision.

Should you have any questions regarding this letter, please contact Kim Eldredge at the Yolo County Auditor-Controller's office, Internal Audit Division at (530) 666-8190 ext 9204.

Sincerely,

Howard H. Newens, CIA, CPA
Auditor-Controller

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

COVER PAGE

Yolo County Natural Community Conservation Plan Joint Powers Agency

SCO Reporting Year **2010** ID Number: **12505792000**

Submitted by the Reporting Entity

Fiscal Year Ended 06/30/10 (MM/DD/YY)

Howard Nawens
Signature

Auditor - Controller
Title

Howard Nawens
Name (Please Print)

10/12/10
Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year.

Per Government Code section 28909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

To File Electronically:

1. Complete all forms as necessary.
2. Transmit the completed output file using a File Transfer Protocol (FTP) program or via diskette.
3. A responsible member of the agency must sign this cover page and mail it to either address below.

Report will not be considered filed until receipt of this signed cover page.

To File A Paper Report:

1. Complete all forms as necessary.
2. A responsible member of the agency must sign this cover page and mail it to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

Supplement to the Annual Report of Special Districts

Special District ID Number:	12505792000
Name of District:	Yolo County Natural Community Conservation Plan Joint Powers Agency

Mark the appropriate box below to indicate the ending date of your agency's fiscal year.
Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2009 | <input type="checkbox"/> October 2009 | <input type="checkbox"/> January 2010 | <input type="checkbox"/> April 2010 |
| <input type="checkbox"/> August 2009 | <input type="checkbox"/> December 2009 | <input type="checkbox"/> February 2010 | <input type="checkbox"/> May 2010 |
| <input type="checkbox"/> September 2009 | | <input type="checkbox"/> March 2010 | <input checked="" type="checkbox"/> June 2010 |

Return this form to the California State Controller's Office. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Shannon Doyle, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 106,576
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B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$ 0
Construction (Census Code F01)	\$ 0

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$ 0
Construction (Census Code F92)	\$ 0

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$ 0
Construction (Census Code F87)	\$ 0

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$ 0
Construction (Census Code F36)	\$ 0

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$ 0
Construction (Census Code F80)	\$ 0

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 0
Construction (Census Code F91)	\$ 0

U.S. Bureau of the Census - Revised 12/2009

**Yolo County Natural Community Conservation Plan Joint Powers Agency
Special Districts Financial Transactions Report**

General Information

Fiscal Year 2010

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Matt"/>	<input type="text"/>	<input type="text" value="Rexroad"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Stone"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Martie"/>	<input type="text"/>	<input type="text" value="Dote"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Helen"/>	<input type="text"/>	<input type="text" value="Thomson"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Wes"/>	<input type="text"/>	<input type="text" value="Beers"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Steve"/>	<input type="text"/>	<input type="text" value="Souza"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Marjorie"/>	<input type="text"/>	<input type="text" value="Dickinson"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Marla"/>	<input type="text"/>	<input type="text" value="Wong"/>	<input type="text" value="Exec Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text" value="Howard"/>	<input type="text"/>	<input type="text" value="Newens"/>	<input type="text" value="Fiscal Officer"/>
<input type="text" value="Phil"/>	<input type="text"/>	<input type="text" value="Pogledich"/>	<input type="text" value="Attorney"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Mark"/>	<input type="text" value="V"/>	<input type="text" value="Krummenacker"/>	<input type="text" value="(530) 666-8212"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Howard"/>	<input type="text"/>	<input type="text" value="Newens"/>	<input type="text" value="(530) 666-8127"/>

**Yolo County Natural Community Conservation Plan Joint Powers Agency
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2010

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity							
Accounts/Warrants Payable	23,184						\$23,184
Loans and Notes Payable							\$0
Interest Payable - Maturity/Accrued							\$0
Other Current Liabilities	5,979						\$5,979
Compensated Absences Payable							\$0
Due to Other Governments							\$0
Due to Other Funds							\$0
Long-Term Debt							
General Obligation Bonds							\$0
Revenue Bonds							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness							\$0
Unamortized Premium on Long-Term Debt							\$0
Advances for Construction							\$0
Deferred Revenue							\$0
All Other Non-Current Liabilities							\$0
Total Liabilities	\$29,163	\$0	\$0	\$0			\$29,163
Fund Equity							
Contributed Capital					3,827,947		\$3,827,947
Investments in General Fixed Assets							
Retained Earnings							
Reserved							
Unreserved							
Fund Balances							
Reserved	287,147						\$287,147
Unreserved Designated	1,962,810						\$1,962,810
Unreserved Undesignated	\$2,249,957	\$0	\$0	\$0	\$3,827,947		\$6,077,904
Total Fund Equity	\$2,279,120	\$0	\$0	\$0	\$3,827,947	\$0	\$6,107,067
Total Liabilities and Fund Equity							

**Yolo County Natural Community Conservation Plan Joint Powers Agency
Special Districts Financial Transactions Report - Non-Enterprise Activity**

Revenues, Expenditures, Sources and Uses

Fiscal Year	2010	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Non-Enterprise Activity		Governmental Services		
Taxes and Assessments				
Current Secured and Unsecured (1%)				
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		31,464		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal		197,261		
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services				
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		14,905		
Total Revenues		\$243,630	\$0	\$0
Expenditures				
Salaries and Wages		106,576		
Employee Benefits		68,739		
Services and Supplies		748,040		
Self Insurance Only - Claims Paid				

**Yolo County Natural Community Conservation Plan Joint Powers Agency
Special Districts Financial Transactions Report - Non-Enterprise Activity**

Revenues, Expenditures, Sources and Uses

Fiscal Year	2010	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		A	B	C
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures				
Total Expenditures		\$923,365	\$0	\$0
Revenues Over (Under) Expenditures		(\$679,725)	\$0	\$0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)		\$0	\$0	\$0
Revenues/Sources Over (Under) Expenditures/Uses		(\$679,725)	\$0	\$0
Fund Equity, Beginning of Period		\$2,929,682	\$0	\$0
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$2,249,957	\$0	\$0

**Yolo County Natural Community Conservation Plan Joint Powers Agency
 Special Districts Financial Transactions Report
 Consolidation of Fund Equities and Transfers
 Consolidation of Fund Equities and Transfers**

Fiscal Year 2010

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$2,249,957	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$2,249,957	\$0	\$0	\$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

**Yolo County Natural Community Conservation Plan Joint Powers Agency
Special Districts Financial Transactions Report - Non-Enterprise Activity**

Revenues, Expenditures, Sources and Uses

Fiscal Year 2010

Input Line Description	Column	Additional Record Info	Error Message
Interest Income	A	ACTIVITY_CODE = 'Governmental Services'	This is a Decrease of \$115,662, 79% from the prior year. Correct or Footnote to explain the variance.

**Yolo County Natural Community Conservation Plan Joint Powers Agency
Special Districts Financial Transactions Report - Non-Enterprise Activity**

Revenues, Expenditures, Sources and Uses

Fiscal Year 2010

Input Line Description	Column	Additional Record Info	Error Message
Employee Benefits	A	ACTIVITY_CODE = 'Governmental Services'	This is an increase of \$25,349, 58% over the prior year. Correct or Footnote to explain the variance.

Yolo County Natural Community Conservation Plan Joint Powers Agency

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2009-10

Forms	Column	Additional Details	Footnotes
Non-Enterprise Revenues, Expenditures, Sources and Uses			
Interest Income	A	ACTIVITY_CODE = 'Governmental Services'	Interest Income decreased during the FY 09/10 due to the Treasury's average annual rate of return decrease by 64% and the district's cash reserve decrease by approximately \$493K.
Employee Benefits	A	ACTIVITY_CODE = 'Governmental Services'	Increase is due to an employee's salary increase during the FY 09/10.

Fund	B/U	C/C	Account	Account Name	Opening Balance	YTD Activity	Current Balance
HABITAT PROGRAM JPA							
364	-	-	010000	CASH IN TREASURY	3,133,245.38	-224,269.37	2,908,976.01
364	-	-	030000	CASH ON HAND	.00	.00	.00
364	-	-	040000	RESTRICTED CASH	.00	287,146.90	287,146.90
364	-	-	040001	RESTR CASH	.00	.00	.00
364	-	-	130000	ACCOUNTS RECEIVABLE	.00	.00	.00
364	-	-	160000	DUE FROM OTHER FUNDS	.00	.00	.00
364	-	-	170000	DUE FROM OTHER AGENCIES	.00	.00	.00
364	-	-	310000	LAND	1,513,561.78	.00	1,513,561.78
364	-	-	340000	EQUIPMENT	.00	.00	.00
364	-	-	510000	ACCRUED PAYROLL	.00	.00	.00
364	-	-	520000	ACCOUNTS PAYABLE	-26,795.69	26,795.69	.00
364	-	-	560000	DUE TO OTHER FUNDS	.00	.00	.00
364	-	-	582400	DEFERRED INCOME	.00	.00	.00
364	-	-	600600	ACCRUED COMPENSATION ABSENCES	.00	.00	.00
SP 364	-	-	710000	RESERVE FOR ENCUMBRANCES	.00	.00	.00
364	-	-	720000	RESERVE-GENERAL	.00	.00	.00
364	-	-	730900	FUND BALANCE-RESTRICTED	.00	-287,146.90	-287,146.90
364	-	-	750000	FUND BALANCE AVAILABLE	-3,106,449.69	-68,303.10	-3,174,752.79
364	-	-	759999	PRIOR PERIOD ADJUSTMENT	.00	.00	.00
364	-	-	790000	INVESTMENT IN GENERAL F/A	-1,513,561.78	.00	-1,513,561.78
SP 364	-	-	820000	REVENUE & OTH FINANCE SOURCES	.00	.00	.00
SP 364	-	-	860000	EXPENDITURES & OTHER FINC USES	.00	.00	.00
SP 364	-	-	910000	ESTIMATED REVENUES	.00	.00	.00
SP 364	-	-	930000	APPROPRIATIONS	.00	.00	.00
SP 364	-	-	950000	ENCUMBRANCES - CURRENT YEAR	.00	.00	.00
OVERALL TOTAL					.00	-265,776.78	-265,776.78

Fund	B/U	C/C	Account	Account Name	Opening Balance	YTD Activity	Current Balance
HABITAT ADM JPA							
366	-	-	010000	CASH IN TREASURY	-404,258.25	-556,225.77	-960,484.02
366	-	-	040000	RESTRICTED CASH	.00	.00	.00
366	-	-	130000	ACCOUNTS RECEIVABLE	.00	.00	.00
366	-	-	160000	DUE FROM OTHER FUNDS	.00	.00	.00
366	-	-	170000	DUE FROM OTHER AGENCIES	384,081.30	-340,600.05	43,481.25
366	-	-	310000	LAND	.00	.00	.00
366	-	-	340000	EQUIPMENT	.00	.00	.00
366	-	-	510000	ACCURED PAYROLL	.00	-5,979.24	-5,979.24
366	-	-	520000	ACCOUNTS PAYABLE	-156,590.74	133,406.72	-23,184.02
366	-	-	560000	DUE TO OTHER FUNDS	.00	.00	.00
366	-	-	582400	DEFERRED INCOME	.00	.00	.00
366	-	-	600600	ACCURED COMPENSATION ABSENCES	.00	.00	.00
SP 366	-	-	710000	RESERVE FOR ENCUMBRANCES	.00	.00	.00
366	-	-	720000	RESERVE-GENERAL	.00	.00	.00
366	-	-	730900	FUND BALANCE-RESTRICTED	1,892.40	-1,892.40	.00
366	-	-	750000	FUND BALANCE AVAILABLE	174,875.29	-290,846.60	-115,971.31
366	-	-	759999	PRIOR PERIOD ADJUSTMENT	.00	.00	.00
366	-	-	790000	INVESTMENT IN GENERAL F/A	.00	.00	.00
SP 366	-	-	820000	REVENUE & OTH FINANCE SOURCES	.00	.00	.00
SP 366	-	-	860000	EXPENDITURES & OTHER FINC USES	.00	.00	.00
SP 366	-	-	910000	ESTIMATED REVENUES	.00	.00	.00
SP 366	-	-	930000	APPROPRIATIONS	.00	.00	.00
SP 366	-	-	950000	ENCUMBRANCES - CURRENT YEAR	.00	.00	.00
OVERALL TOTAL					-1,062,137.34	-1,062,137.34	-1,062,137.34