

DATE: January 21, 2016
TO: WCA Governing Board
FROM: Salian Garcia, Fiscal Manager
THROUGH: Mark Stanley, Executive Officer
SUBJECT: Item 9: Fund Balance Report

Attached as Exhibit A is the FY 2015/16 Fund Balance Report with balances as of December 31, 2015.

Key changes in the Fund Balance Report are summarized below:

- V19: Decrease in Duck Farm operational funds due to increased Administrative/Personnel costs being utilized as temporary cash flow until reimbursable only grant payments are received, subsequently replenishing this fund
- V48: Decrease in fund balance due to payments made to the City of South Gate to establish a water line for the Parque Dos Rios implementation project.
- V71: Increase due to receipt of advance payments from the National Forest Foundation for short-term improvements for the Oaks Picnic Area Improvement Project. The FY 2015/16 budget will be updated to include this new source of revenue.
- V78: Decrease in fund balance primarily due to payments rendered to Withers & Sandgren LTD to provide planning and design services for the River Wilderness Park Entry Project
- V84: Increase due to an advance of funds to be utilized towards legal costs to be incurred to conduct legal review of documents to accept Conservation Easement from the Puente Hills Habitat Preservation Authority. The FY 2015/16 budget will be updated to include this new source of revenue.
- V89: Increase due to an advance received from the Rivers and Mountains Conservancy for the implementation of the Emerald Necklace project
- Non-material increases in various fund balances are directly related to quarterly accrued interest posted for the months of September through December 2015

**EXHIBIT A
WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report : December 2015

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 08/31/15	Difference	Fund Balance as of 12/31/15	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 2,948	\$ (3,873)	\$ (925)	<i>Transfer in progress to bring balance to 0</i>
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 21,436	\$ (5,588)	\$ 15,848	
Total Administrative/Personnel Funds			\$ 24,384	\$ (9,461)	\$ 14,923	
					\$ -	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 239,822	\$ (88,299)	\$ 151,523	
El Encanto Operations	V20	WCAAZUSA	\$ 23,532	\$ (15,082)	\$ 8,450	
South Gate Operations	V31	WCASGATE	\$ 8,034	\$ (976)	\$ 7,058	
Walnut Creek Operations	V72	WALNUTCRK	\$ 427	\$ 160	\$ 587	
Total Operational Funds			\$ 271,815	\$ (104,197)	\$ 167,618	
Project/Capital Funds						
Disadvantaged Communities	V15	RMC08610	\$ 69,570	\$ -	\$ 69,570	West Basin
Prop 40 Azusa River	V32	P40RMC3596	\$ 180	\$ (0)	\$ 180	RMC
Prop 50 Azusa River	V33	P50RMC3596	\$ 0	\$ (0)	\$ -	RMC
Whittier Narrows Dam Development Plan	V34	P50RMC3619	\$ 2,579	\$ 2	\$ 2,581	RMC
Emerald Necklace San Jose Creek Acquisition	V35	P50RMC3618	\$ 668	\$ 0	\$ 668	RMC
Walnut Creek Habitat Acquisition	V36	P84RMC3522	\$ 645	\$ -	\$ 645	RMC
Canyon Inn/International Theological Seminary	V37	P50RMC3615	\$ 1,687	\$ -	\$ 1,687	RMC
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 144,653	\$ (26,281)	\$ 118,372	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 2,832	\$ (2,832)	\$ -	RMC
Duck Farm Remediation	V46	SEPDF	\$ 183,115	\$ 123	\$ 183,238	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 107,818	\$ (166)	\$ 107,652	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,330,761	\$ (57,707)	\$ 1,273,054	Prop A
Canyon Inn Acquisition	V49	CANYONINN	\$ 631	\$ 0	\$ 631	
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 21,918	\$ (12,625)	\$ 9,293	Resource Legacy
Los Alamitos PM/CM Support	V52	P84RMC09102	\$ -	\$ -	\$ -	
SGR Discovery Center Development	V52	P84RMC09102	\$ -	\$ -	\$ -	
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 63	\$ -	\$ 63	RMC

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

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Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 08/31/15	Difference	Fund Balance as of 12/31/15	Comments
Azusa Springs Water System	V55	P84RMC10011	\$ 959	\$ 2	\$ 961	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 104,839	\$ (1,018)	\$ 103,821	RMC
98th St. Park-South LA	V62	P84RMC10007	\$ 17,443	\$ -	\$ 17,443	RMC
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 262,540	\$ 128	\$ 262,668	
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 188	\$ (65)	\$ 123	
USFS EcoVoices	V66	ECOVOICES	\$ 20	\$ -	\$ 20	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ -	\$ 38,809	\$ 38,809	Forest Foundation
Sante Fe Dam	V73	SNTAFEBIKE	\$ 62,573	\$ (2,783)	\$ 59,790	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 193	\$ (192)	\$ 1	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 14,539	\$ (968)	\$ 13,571	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 81,924	\$ (500)	\$ 81,424	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 280,963	\$ 177	\$ 281,140	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 233,576	\$ (40,140)	\$ 193,436	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ -	\$ -	\$ -	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ -	\$ -	\$ -	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 3,103	\$ 1	\$ 3,104	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ -	\$ 1,000	\$ 1,000	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ -	\$ -	\$ -	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ -	\$ 11,797	\$ 11,797	
Total Project/Capital Funds			\$ 2,929,980	\$ (93,238)	\$ 2,836,742	