

DATE: May 23, 2016
TO: WCA Governing Board
FROM: Salian Garcia, Fiscal Manager
THROUGH: Mark Stanley, Executive Officer
SUBJECT: Item 9: Fund Balance Report

RECOMMENDATION: That the Watershed Conservation Authority Governing Board receive and file the Fund Balance Report.

BACKGROUND: Attached as Exhibit A is the FY 2015/16 Fund Balance Report with balances as of March 31, 2016.

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.
- 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.
- V92: Increase due to advance of funds to be utilized towards legal costs to be incurred to conduct legal review of documents to accept Conservation Easement from the Azusa Association for Mountain Cove. The FY 2015/16 budget will be updated to include this new source of revenue.
- Non-material increases in various fund balances are directly related to quarterly accrued interest posted for the months of January 2016 through March 2016.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report : March 2016

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 12/31/15	Difference	Fund Balance as of 03/31/16	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ (925)	\$ 9,816	\$ 8,891	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 15,848	\$ 12,852	\$ 28,700	
Total Administrative/Personnel Funds			\$ 14,923	\$ 22,668	\$ 37,591	
			\$ -		\$ -	
Operational Funds						
Duck Farm Operations	V19	WCAAFARM	\$ 151,523	\$ (91,429)	\$ 60,094	
El Encanto Operations	V20	WCAAZUSA	\$ 8,450	\$ 1,779	\$ 10,229	
South Gate Operations	V31	WCASGATE	\$ 7,058	\$ 108,951	\$ 116,009	
Walnut Creek Operations	V72	WALNUTCRK	\$ 587	\$ (429)	\$ 158	
Total Operational Funds			\$ 167,618	\$ 18,871	\$ 186,490	
Project/Capital Funds						
Disadvantaged Communities	V15	RMC08610	\$ 69,570	\$ -	\$ 69,570	West Basin
Prop 40 Azusa River	V32	P40RMC3596	\$ 180	\$ (180)	\$ -	RMC
Prop 50 Azusa River	V33	P50RMC3596	\$ -	\$ -	\$ -	RMC
Whittier Narrows Dam Development Plan	V34	P50RMC3619	\$ 2,581	\$ (2,581)	\$ -	RMC
Emerald Necklace San Jose Creek Acquisition	V35	P50RMC3618	\$ 668	\$ (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	\$ 118,372	\$ (9,642)	\$ 108,730	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ -	\$ 17	\$ 17	RMC
Duck Farm Remediation	V46	SEPDF	\$ 183,238	\$ 616	\$ 183,854	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 107,652	\$ 363	\$ 108,015	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,273,054	\$ 8,446	\$ 1,281,500	Prop A
Canyon Inn Acquisition	V49	CANYONINN	\$ 631	\$ (631)	\$ -	
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 9,293	\$ 496	\$ 9,789	Resource Legacy
Los Alamitos PM/CM Support	V52	P84RMC09102	\$ -	\$ -	\$ -	
SGR Discovery Center Development	V52	P84RMC09102	\$ -	\$ -	\$ -	
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 63	\$ 6	\$ 69	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 961	\$ 4	\$ 965	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 103,821	\$ (719)	\$ 103,102	RMC
98th St. Park-South LA	V62	P84RMC10007	\$ 17,443	\$ (17,443)	\$ -	RMC
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 262,668	\$ 771	\$ 263,439	
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 123	\$ 3	\$ 126	
USFS EcoVoices	V66	ECOVOICES	\$ 20	\$ 10,075	\$ 10,095	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 38,809	\$ (4,061)	\$ 34,748	Forest Foundation
Sante Fe Dam	V73	SNTAFEBIKE	\$ 59,790	\$ 214	\$ 60,004	Prop A
Mt.Baldy Acquisition	V74	MTBALDY	\$ 1	\$ 3	\$ 4	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 13,571	\$ 45	\$ 13,616	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 81,424	\$ 277	\$ 81,701	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 281,140	\$ 920	\$ 282,060	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 193,436	\$ (4,307)	\$ 189,129	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ -	\$ -	\$ -	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ -	\$ -	\$ -	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 3,104	\$ (124)	\$ 2,980	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,000	\$ 1,201	\$ 2,201	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ -	\$ 0	\$ 0	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 11,797	\$ (2,247)	\$ 9,550	
Total Project/Capital Funds			\$ 2,836,742	\$ (21,478)	\$ 2,815,264	