

DATE: July 21, 2016
TO: WCA Governing Board
FROM: Salian Garcia, Fiscal Manager
THROUGH: Mark Stanley, Executive Officer
SUBJECT: Item 8: Fund Balance Report

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

BACKGROUND: All funds have been reconciled to the County of Los Angeles-Auditor/Controller ending balance for June 2016. Attached as Exhibit A is the FY 2015/16 Fund Balance Report with balances as of June 30, 2016.

Key changes in the Fund Balance Report are summarized below:

- V19/Duck Farm Operational: Decrease primarily due to fund being utilized as temporary cash flow to cover grant reimbursable personnel expenses until reimbursable only grant payments are received, subsequently replenishing this fund; additionally, funds are routinely transferred to other properties to cover budgeted operational expenses
- V38/Duck Farm Phase 1A: Decrease in fund balance due to Project Management labor activity and associated payments to the LA County for Building and Safety Plan Check fee and Willdan Engineering for CM services related to permitting support
- V48/South Gate Riparian Implementation: Decrease in fund balance primarily due to payment rendered to North East Trees for design and engineering services for the Parque dos Rios Project to complete permit plan set update
- V52/SGR Discovery Center Development: Increase in fund balance due to payment from the SGR Discovery Center Authority for project management labor charges
- V52/Resource Legacy: Increase in fund balance due to an advance of funds from the Resource Legacy Fund to be utilized towards future labor and project expenditures
- V61/Cattle Canyon Improvement: Increase in fund balance due to a refund of advanced funds from the USFS related to a prior participant agreement and replaced by the broader San Gabriel Canyon Improvement project Master Participating Agreement. These funds will serve as match to be utilized toward completing the CEQA/NEPA process
- V71/Oaks Improvement NFF: Increase in fund balance due to an advance received from the National Forest Foundation for project labor and expenditures

- V85/Gateway Cities and River Urban Greening: Increase in fund balance due to receipt of reimbursement from the Natural Resources Agency for project labor and other project expenditures
- Non-material increases in various fund balances are directly related to quarterly accrued interest posted for the month of June 2016

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report : June 30, 2016

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 03/31/16	Difference	Fund Balance as of 06/30/16	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 8,891	\$ (3,862)	\$ 5,029	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 28,700	\$ 1,427	\$ 30,127	
Total Administrative/Personnel Funds			\$ 37,591	\$ (2,435)	\$ 35,156	
Operational Funds						
Duck Farm Operations	V19	WCAAFARM	\$ 60,094	\$ (46,859)	\$ 13,235	
El Encanto Operations	V20	WCAAZUSA	\$ 10,229	\$ 5,250	\$ 15,479	
South Gate Operations	V31	WCASGATE	\$ 116,009	\$ 97	\$ 116,106	
Walnut Creek Operations	V72	WALNUTCRK	\$ 158	\$ (53)	\$ 105	
Total Operational Funds			\$ 186,490	\$ (41,565)	\$ 144,925	
Project/Capital Funds						
Disadvantaged Communities	V15	RMC08610	\$ 69,570	\$ (4,872)	\$ 64,698	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 108,730	\$ (43,560)	\$ 65,170	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 17	\$ 4	\$ 21	RMC
Duck Farm Remediation	V46	SEPDF	\$ 183,854	\$ 420	\$ 184,274	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 108,015	\$ 247	\$ 108,262	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,281,500	\$ (54,086)	\$ 1,227,414	Prop A
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 9,789	\$ 44,490	\$ 54,279	Resource Legacy
Los Alamitos PM/CM Support	V52	P84RMC09102	\$ -	\$ -	\$ -	
SGR Discovery Center Development	V52	P84RMC09102	\$ -	\$ 28,423	\$ 28,423	SGRDCA
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 69	\$ 0	\$ 69	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 965	\$ 3	\$ 968	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 103,102	\$ 106,375	\$ 209,477	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 126	\$ (100)	\$ 26	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 263,439	\$ 586	\$ 264,025	
USFS EcoVoices	V66	ECOVOICES	\$ 10,095	\$ (10,076)	\$ 19	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 34,748	\$ 84,964	\$ 119,712	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 60,004	\$ (3,890)	\$ 56,114	Prop A
Mt.Baldy Acquisition	V74	MTBALDY	\$ 4	\$ 0	\$ 4	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 13,616	\$ (54)	\$ 13,562	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 81,701	\$ 188	\$ 81,889	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 282,060	\$ 642	\$ 282,702	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 189,129	\$ (21,579)	\$ 167,550	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ -	\$ -	\$ -	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ -	\$ 13,650	\$ 13,650	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 2,980	\$ 6	\$ 2,986	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 2,201	\$ (2,198)	\$ 3	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ -	\$ 32,367	\$ 32,367	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 9,550	\$ (3,045)	\$ 6,505	
Azusa Foothills	V92	RMC15111	\$ -	\$ -	\$ -	RMC
Total Project/Capital Funds			\$ 2,815,264	\$ 168,905	\$ 2,984,169	