

DATE: September 15, 2016
TO: WCA Governing Board
FROM: Salian Garcia, Fiscal Manager
THROUGH: Mark Stanley, Executive Officer
SUBJECT: Item 12: 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 2016/17 Fund Balance Report with balances as of August 30, 2016.

Key changes in the Fund Balance Report are summarized below:

- V19/Duck Farm Operational: Increase primarily due to the replenishment of temporarily transferred funds for labor and other expenditures from various units
- V38/Duck Farm Phase 1A: Decrease in fund balance due to Project Management labor activity and associated payments to the County of Los Angeles Agricultural Commission for weed abatement and Willdan Engineering for CM services related to permitting support
- V52/SGR Discovery Center Development and V85/Gateway Cities: Decrease in fund balances due to the transfer of temporary cash flow for labor, replenishing V19/Duck Farm Operational
- V52/Resource Legacy and V61/Cattle Canyon Improvement : Decrease in fund balances due to Project Management labor activity
- V71/Oaks Improvement NFF: Decrease in fund balance due to payment rendered to B & E Engineering for CM services to the Oaks Picnic Area
- V75/Citrus Heights: Increase in fund balance due to the reimbursement of Project Management labor and other expenditures that were initially charged to V81/Citrus Grove Riparian
- V81/Citrus Grove Riparian: Decrease in fund balance due to the reimbursement to V75/Citrus Heights and replenishment of temporarily transferred funds to V19/Duck Farm Operational for Project Management labor and other related expenditures
- Non-material increases in various fund balances are directly related to quarterly accrued interest posted for the month of July 2016

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report : August 30, 2016
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 06/30/16	Difference	Fund Balance as of 08/30/16	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 6,197	\$ (329)	\$ 5,868	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 30,127	\$ (5,935)	\$ 24,192	
Total Administrative/Personnel Funds			\$ 36,324	\$ (6,264)	\$ 30,060	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 13,235	\$ 29,560	\$ 42,795	
El Encanto Operations	V20	WCAAZUSA	\$ 15,479	\$ 2,535	\$ 18,014	
South Gate Operations	V31	WCASGATE	\$ 116,106	\$ 289	\$ 116,395	
Walnut Creek Operations	V72	WALNUTCRK	\$ 105	\$ 1,531	\$ 1,636	
Total Operational Funds			\$ 144,925	\$ 33,915	\$ 178,840	
Project/Capital Funds						
Disadvantaged Communities	V15	RMC08610	\$ 64,698	\$ (1,189)	\$ 63,509	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 65,170	\$ (31,956)	\$ 33,214	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 21	\$ 1	\$ 22	RMC
Duck Farm Remediation	V46	SEPDF	\$ 184,274	\$ 167	\$ 184,441	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 108,262	\$ 98	\$ 108,360	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,227,414	\$ 1,165	\$ 1,228,579	Prop A
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 54,279	\$ (6,809)	\$ 47,470	Resource Legacy
Los Alamitos PM/CM Support	V52	P84RMC09102	\$ -	\$ -	\$ -	
Mountain Cove Easement	V52	P84RMC09102	\$ 3,141	\$ (1,479)	\$ 1,662	
SGR Discovery Center Development	V52	P84RMC09102	\$ 28,423	\$ (28,423)	\$ -	SGRDCA
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 69	\$ -	\$ 69	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 968	\$ -	\$ 968	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 209,477	\$ (3,539)	\$ 205,938	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 26	\$ -	\$ 26	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 264,025	\$ 236	\$ 264,261	
USFS EcoVoices	V66	ECOVOICES	\$ 19	\$ 1	\$ 20	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 119,712	\$ (2,772)	\$ 116,940	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 56,114	\$ 37	\$ 56,151	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 4	\$ -	\$ 4	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ (54)	\$ 16,932	\$ 16,878	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 81,889	\$ 74	\$ 81,963	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 282,702	\$ 255	\$ 282,957	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 167,550	\$ 93	\$ 167,643	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ -	\$ -	\$ -	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 13,650	\$ (3,346)	\$ 10,304	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 2,986	\$ 3	\$ 2,989	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 3	\$ 1	\$ 4	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 32,367	\$ (32,178)	\$ 189	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 6,505	\$ (1,203)	\$ 5,302	
Azusa Foothills Acquisition	V92	RMC15111	\$ -	\$ -	\$ 6,948	RMC
Total Project/Capital Funds			\$ 2,973,694	\$ (93,832)	\$ 2,886,811	
TOTAL FUND BALANCE			\$ 3,154,943	\$ (66,181)	\$ 3,095,711	