

DATE: January 19, 2017
TO: WCA Governing Board
FROM: Salian Garcia, Fiscal Manager
THROUGH: Mark Stanley, Executive Officer
SUBJECT: Item 10: 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 December 31, 2016.

Key changes in the Fund Balance Report are summarized below:

- V15/JPAWCA: Increase of funds due to receipt of JPA annual contribution from the LACFCD.
- V19/Duck Farm Operational: Decrease primarily due to the temporarily transferred funds for labor and other expenditures to various units while the Authority awaits reimbursement on existing grants and contracts, and payments for Ranger Services incurred in the previous third and fourth quarters.
- V20/El Encanto, V31/South Gate, & V72 Walnut Creek Operational: Decrease primarily due to payments for Ranger Services incurred in the previous third and fourth quarters.
- V38/Duck Farm Phase 1A: Decrease in fund balance due to Project Management labor activity and associated payments to Willdan Engineering for CM services related to permitting support.
- V48/PropASGR: Decrease in fund balance due to Project Management labor activity and associated payments for CM services to North East Trees related to design and engineering support, and Willdan Engineering related permitting support.
- V52/Mountain Cove Easement: Increase in fund balance due to advance payments from the CalAtlantic Group, Inc. for long-term easement legal defense and monitoring expenditures.
- V61/Cattle Canyon Improvement & V71/Oaks Improvement NFF: Decrease in fund balance due to Project Management labor activity and associated payments to Blue Green Consulting for CM services related to design and landscape architecture coordination.
- V78/River Wilderness Park Entry: Decrease in fund balance due to Project Management labor activity and associated payments to Withers & Sandgren for landscape architectural services and Ninyo & Moore for permitting and geotechnical services.

- V92/Azusa Foothills: Decrease in fund balance due to Project Management labor activity and associated payments related to land acquisition expenditures such as legal services, environmental site assessments, and escrow charges.
- Non-material increases in various fund balances are directly related to quarterly accrued interest posted for the months of August through December 2016.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report : January 5, 2016

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 09/30/16	Difference	Fund Balance as of 12/31/16	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 3,572	\$ 23,979	\$ 27,550	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 17,195	\$ (2,193)	\$ 15,002	
Total Administrative/Personnel Funds			\$ 20,767	\$ 21,786	\$ 42,552	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 35,749	\$ (26,057)	\$ 9,692	
El Encanto Operations	V20	WCAAZUSA	\$ 23,906	\$ (17,829)	\$ 6,077	
South Gate Operations	V31	WCASGATE	\$ 116,507	\$ (1,156)	\$ 115,351	
Walnut Creek Operations	V72	WALNUTCRK	\$ 1,636	\$ (1,342)	\$ 294	
Total Operational Funds			\$ 177,798	\$ (46,384)	\$ 131,414	
Project/Capital Funds						
Disadvantaged Communities	V15	RMC08610	\$ 63,734	\$ (487)	\$ 63,247	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 26,942	\$ (15,015)	\$ 11,927	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 22	\$ 0	\$ 23	RMC
Duck Farm Remediation	V46	SEPDF	\$ 184,645	\$ 402	\$ 185,047	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 108,480	\$ (5,764)	\$ 102,717	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,229,987	\$ (13,144)	\$ 1,216,842	Prop A
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 47,125	\$ (716)	\$ 46,409	Resource Legacy
Los Alamitos PM/CM Support	V52	P84RMC09102	\$ -	\$ -	\$ -	
Mountain Cove Easement	V52	P84RMC09102	\$ -	\$ 21,500	\$ 21,500	
SGR Discovery Center Development	V52	P84RMC09102	\$ -	\$ -	\$ -	SGRDCA
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 69	\$ 0	\$ 69	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 958	\$ (956)	\$ 2	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 203,473	\$ (37,599)	\$ 165,874	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 26	\$ (26)	\$ 0	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 263,725	\$ 67,989	\$ 331,714	
USFS EcoVoices	V66	ECOVOICES	\$ 13	\$ 904	\$ 917	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 114,376	\$ (13,167)	\$ 101,210	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 56,233	\$ (886)	\$ 55,347	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 4	\$ 0	\$ 4	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 16,893	\$ 32	\$ 16,926	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 82,054	\$ 179	\$ 82,232	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 283,269	\$ 616	\$ 283,885	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 161,365	\$ (13,432)	\$ 147,932	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ -	\$ 872	\$ 872	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,308	\$ 19	\$ 10,327	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 2,992	\$ 6	\$ 2,999	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 4	\$ 0	\$ 5	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 162	\$ (153)	\$ 9	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 4,951	\$ (2,437)	\$ 2,514	
Azusa Foothills Acquisition	V92	RMC15111	\$ 2,752	\$ (1,350)	\$ 1,401	RMC
Total Project/Capital Funds			\$ 2,864,564	\$ (12,614)	\$ 2,851,951	
TOTAL FUND BALANCE			\$ 3,063,129	\$ (37,212)	\$ 3,025,917	