

**DATE:** March 16, 2017

**TO:** WCA Governing Board

**FROM:** Salian Garcia, Fiscal Manager

**THROUGH:** Mark Stanley, Executive Officer

**SUBJECT:** Item 10: Fund Balance Report

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**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 February 28, 2017.

Key changes in the Fund Balance Report are summarized below:

- V19/Duck Farm Operational: Increase primarily due to receipt of a Property Management contribution from the RMC and the replenishment of temporarily transferred funds for labor and other expenditures from various units.
- V20/El Encanto & V72 Walnut Creek Operational: Increase primarily due to receipt of Property Management contributions from the RMC.
- V38/Duck Farm Phase 1A: Increase in fund balance due to an advance from funds to be utilized towards future labor and project expenditures.
- V47/PropADF & 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.
- V52/Oaks Improvement RLF: Decrease in fund balance due to Project Management labor activity and associated payments to Blue Green Consulting for environmental documents and engineering support.
- 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 and B & E Engineers 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 Ninyo & Moore for permitting and geotechnical services.
- V89/Emerald Necklace Master Plan: Decrease in fund balance due to Project Management labor activity and associated payments to Withers & Sandgren for landscape architectural services.

- 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: February 28, 2017

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 12/31/16	Difference	Fund Balance as of 02/28/17	Comments
<b>Administrative/Personnel Funds</b>						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 27,550	\$ (11,236)	\$ 16,314	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 15,002	\$ (2,749)	\$ 12,253	
<b>Total Administrative/Personnel Funds</b>			<b>\$ 42,552</b>	<b>\$ (13,986)</b>	<b>\$ 28,567</b>	
<b>Operational Funds</b>						
Duck Farm Operations	V19	WCAFARM	\$ 9,692	\$ 47,477	\$ 57,169	
El Encanto Operations	V20	WCAAZUSA	\$ 6,077	\$ 13,328	\$ 19,405	
South Gate Operations	V31	WCASGATE	\$ 115,351	\$ (1,484)	\$ 113,867	
Walnut Creek Operations	V72	WALNUTCRK	\$ 294	\$ 6,227	\$ 6,521	
<b>Total Operational Funds</b>			<b>\$ 131,414</b>	<b>\$ 65,549</b>	<b>\$ 196,963</b>	
<b>Project/Capital Funds</b>						
Disadvantaged Communities	V15	RMC08610	\$ 63,247	\$ (514)	\$ 62,733	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 11,927	\$ 63,754	\$ 75,682	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 23	\$ 0	\$ 23	RMC
Duck Farm Remediation	V46	SEPDF	\$ 185,047	\$ 47	\$ 185,094	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 102,717	\$ (4,400)	\$ 98,317	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,216,842	\$ (17,263)	\$ 1,199,580	Prop A
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 46,409	\$ (7,662)	\$ 38,747	Resource Legacy
Azusa-RMC JPA Support	V52	P84RMC09102	\$ -	\$ 1,097	\$ 1,097	
AB530 Support	V52	P84RMC09102	\$ -	\$ 1,301	\$ 1,301	
Duck Farm Outreach Support	V52	P84RMC09102	\$ -	\$ 4,592	\$ 4,592	
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	\$ 2	\$ 0	\$ 2	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 165,874	\$ (34,662)	\$ 131,212	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 0	\$ 0	\$ 0	
Duck Farm Trail/Phase 1	V64	EEMPDPFARM	\$ 331,714	\$ 14	\$ 331,727	
USFS EcoVoices	V66	ECOVOICES	\$ 917	\$ (899)	\$ 18	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 101,210	\$ (2,172)	\$ 99,037	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 55,347	\$ (191)	\$ 55,156	Prop A
Mt.Baldy Acquisition	V74	MTBALDY	\$ 4	\$ -	\$ 4	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 16,926	\$ (77)	\$ 16,848	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 82,232	\$ (187)	\$ 82,045	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 283,885	\$ 72	\$ 283,958	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 147,932	\$ (5,862)	\$ 142,071	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 872	\$ 6,036	\$ 6,908	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,327	\$ 2	\$ 10,329	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 2,999	\$ (134)	\$ 2,865	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 5	\$ 0	\$ 5	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 9	\$ 302	\$ 311	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 2,514	\$ (2,514)	\$ -	
Azusa Foothills Acquisition	V92	RMC15111	\$ 1,401	\$ (548)	\$ 853	RMC
GREEN Project	V96	RMC15112	\$ -		\$ 47,976	
Vasquez Property Acquisition	V99	RMC16001	\$ -	\$ -	\$ -	RMC
<b>Total Project/Capital Funds</b>			<b>\$ 2,851,951</b>	<b>\$ 135</b>	<b>\$ 2,900,061</b>	
<b>TOTAL FUND BALANCE</b>			<b>\$ 3,025,917</b>	<b>\$ 51,698</b>	<b>\$ 3,125,591</b>	