

DATE: June 26, 2017
TO: WCA Governing Board
FROM: Debbie Enos, Deputy Executive Officer
THROUGH: Mark Stanley, Executive Officer
SUBJECT: Item 11: 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 May 31, 2017.

Key changes in the Fund Balance Report are summarized below:

- V15/JPA Administration: Increase primarily due to a transfer of operational funds to cover County of LA Auditor/Controller and Financial Audit expenditures.
- V19/Duck Farm Operational & V20/El Encanto Operational: Decrease primarily due to expenditures related to Ranger Services.
- V38/Duck Farm Phase 1A: Decrease in fund balance due to Project Management labor activity and associated payments to County of LA Agricultural Commission for weed abatement services.
- V52/SGRDCA: Increase in fund balance due to reimbursement of Project Management labor activity and associated expenditures related to the San Gabriel River Discovery Center.
- V61/Cattle Canyon Improvement: 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.
- V89/Emerald Necklace Master Plan: Increase in fund balance due to receipt of advance request for Project Management labor and related expenditures.
- V99/Vasquez Property Acquisition: Increase in fund balance due to receipt of advance request for Project Management labor and related expenditures.
- Other minimal fluctuations in various fund balances are directly related to labor and/or quarterly accrued interest posted for May 2017.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report: 05/31/17

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 04/30/17	Difference	Fund Balance as of 05/31/17	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ (6,217)	\$ 8,523	\$ 2,306	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 19,545	\$ 999	\$ 20,544	
Total Administrative/Personnel Funds			\$ 13,328	\$ 9,523	\$ 22,851	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 37,819	\$ (33,205)	\$ 4,614	
El Encanto Operations	V20	WCAAZUSA	\$ 24,201	\$ (21,271)	\$ 2,930	
South Gate Operations	V31	WCASGATE	\$ 98,127	\$ 95	\$ 98,222	
Walnut Creek Operations	V72	WALNUTCRK	\$ 5,938	\$ (114)	\$ 5,824	
Total Operational Funds			\$ 166,085	\$ (54,495)	\$ 111,591	
Project/Capital Funds						
Disadvantaged Communities	V15	RMC08610	\$ 63,247	\$ (514)	\$ 62,733	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 60,351	\$ (6,779)	\$ 53,572	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 23	\$ 0	\$ 23	RMC
Duck Farm Remediation	V46	SEPDF	\$ 185,500	\$ 227	\$ 185,726	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 95,279	\$ 126	\$ 95,405	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,198,417	\$ 1,490	\$ 1,199,906	Prop A
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 38,008	\$ -	\$ 38,008	Resource Legacy
Azusa-RMC JPA Support	V52	P84RMC09102	\$ (223)	\$ 223	\$ -	
AB530 Support	V52	P84RMC09102	\$ 1,301	\$ (1,301)	\$ -	
Duck Farm Outreach Support	V52	P84RMC09102	\$ 4,103	\$ (3,968)	\$ 135	
Mountain Cove Easement	V52	P84RMC09102	\$ 21,500	\$ -	\$ 21,500	
SGR Discovery Center Development	V52	P84RMC09102	\$ -	\$ 102,120	\$ 102,120	SGRDCA
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 70	\$ 0	\$ 70	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 3	\$ 0	\$ 4	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 126,545	\$ (77,770)	\$ 48,775	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 0	\$ 0	\$ 0	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 332,290	\$ 181	\$ 332,471	
USFS EcoVoices	V66	ECOVOICES	\$ 21	\$ (5)	\$ 16	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 98,577	\$ (197)	\$ 98,379	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 39,132	\$ 68	\$ 39,200	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 4	\$ -	\$ 4	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 16,884	\$ 20	\$ 16,905	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 81,291	\$ 101	\$ 81,392	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 284,580	\$ 348	\$ 284,927	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 142,299	\$ 185	\$ 142,484	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 6,904	\$ 4	\$ 6,908	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,351	\$ 12	\$ 10,363	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 2,464	\$ (211)	\$ 2,254	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,005	\$ 0	\$ 1,005	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 331	\$ 24	\$ 355	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 7	\$ 14,993	\$ 15,000	
Azusa Foothills Acquisition	V92	RMC15111	\$ 779	\$ (214)	\$ 565	RMC
GREEN Project	V96	RMC15112	\$ 43,098	\$ (436)	\$ 42,661	
Vasquez Property Acquisition	V99	RMC16001	\$ -	\$ 19,963	\$ 19,963	RMC
Total Project/Capital Funds			\$ 2,854,141	\$ 48,691	\$ 2,902,831	
TOTAL FUND BALANCE			\$ 3,033,554	\$ 3,719	\$ 3,037,273	