

DATE: September 21, 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 2017/18 Fund Balance Report with balances as of August 31, 2017.

Key changes in the Fund Balance Report are summarized below:

- V15/JPAWCA & V52/Personnel: Increase in fund balances primarily due to a transfer of operational funds to cover salary, benefit, and administrative expenditures.
- V20/El Encanto Operational: Increase in fund balance primarily due to receipt of citation revenues collected during Fiscal Year 2016/17.
- V38/Duck Farm Phase 1A: Decrease in fund balance due to Project Management labor activity and weed abatement services.
- V52/Duck Farm/Mt. Baldy Outreach Support: Decrease in fund balance due to Project Management labor activity and associated expenditures for public outreach activities.
- V61/Cattle Canyon Improvement: Increase in fund balance due to reimbursement from USFS for Project Management labor and associated expenditures for the Cattle Canyon project.
- V66/EcoVoices: Increase in fund balance due to reimbursement from USFS for Project Management labor.
- Other minimal fluctuations in various fund balances are directly related to labor and/or quarterly accrued interest posted for July and August 2017.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report: 08/31/17

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 06/30/17	Difference	Fund Balance as of 08/31/17	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 356	\$ 4,126	\$ 4,482	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 17,316	\$ 1,423	\$ 18,739	
Total Administrative/Personnel Funds			\$ 17,672	\$ 5,550	\$ 23,221	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 41,119	\$ 1,627	\$ 42,745	
El Encanto Operations	V20	WCAAZUSA	\$ 1,382	\$ 30,599	\$ 31,980	
South Gate Operations	V31	WCASGATE	\$ 102,558	\$ 247	\$ 102,806	
Walnut Creek Operations	V72	WALNUTCRK	\$ 4,636	\$ 9	\$ 4,646	
Total Operational Funds			\$ 149,696	\$ 32,482	\$ 182,178	
Project/Capital Funds						
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 7,331	\$ 0	\$ 7,331	RMC
Disadvantaged Communities	V15	RMC08610	\$ 63,247	\$ -	\$ 63,247	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 46,540	\$ (2,198)	\$ 44,343	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 23	\$ 0	\$ 23	RMC
Duck Farm Remediation	V46	SEPDF	\$ 185,900	\$ 414	\$ 186,314	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 95,500	\$ 221	\$ 95,722	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,201,045	\$ 2,697	\$ 1,203,742	Prop A
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 38,008	\$ -	\$ 38,008	Resource Legacy
Azusa-RMC JPA Support	V52	P84RMC09102	\$ -	\$ -	\$ -	
AB530 Support	V52	P84RMC09102	\$ 295	\$ 373	\$ 668	
Duck Farm/Mt. Baldy Outreach Support	V52	P84RMC09102	\$ 2,791	\$ (1,215)	\$ 1,576	
Mountain Cove Easement	V52	P84RMC09102	\$ 21,500	\$ -	\$ 21,500	
SGR Discovery Center Implementation	V52	P84RMC09102	\$ 26,349	\$ (2,924)	\$ 23,425	SGRDCA
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 70	\$ (0)	\$ 70	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 4	\$ 0	\$ 4	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 44,824	\$ 80,177	\$ 125,001	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 0	\$ 0	\$ 0	
Duck Farm Trail/Phase 1	V64	EEMPDPFARM	\$ 370,427	\$ 724	\$ 371,151	
USFS EcoVoices	V66	ECOVOICES	\$ 17	\$ 2,536	\$ 2,553	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 97,427	\$ 137	\$ 97,564	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 39,250	\$ 107	\$ 39,356	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 4	\$ -	\$ 4	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 16,920	\$ 37	\$ 16,958	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 81,469	\$ 183	\$ 81,652	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 285,194	\$ 635	\$ 285,829	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 142,617	\$ 152	\$ 142,769	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 6,912	\$ 11	\$ 6,923	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,373	\$ 23	\$ 10,396	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 1,385	\$ (453)	\$ 932	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,005	\$ 1	\$ 1,007	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 368	\$ (368)	\$ -	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 6,136	\$ (278)	\$ 5,858	
Azusa Foothills Acquisition	V92	RMC15111	\$ 418	\$ 3	\$ 421	RMC
GREEN Project	V96	RMC15112	\$ 916	\$ 59	\$ 975	
Vasquez Property Acquisition	V99	RMC16001	\$ 18,197	\$ 10	\$ 18,207	RMC
Total Project/Capital Funds			\$ 2,812,467	\$ 81,066	\$ 2,893,532	
TOTAL FUND BALANCE			\$ 2,979,835	\$ 119,098	\$ 3,098,931	