

DATE: May 17, 2018
TO: WCA Governing Board
FROM: Nicole Law, Fiscal Analyst
THROUGH: Mark Stanley, Executive Officer
SUBJECT: Item 9: 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 March 31, 2018.

Key changes in the Fund Balance Report are summarized below:

- V03/Rio Hondo Trailhead: Decrease in fund balance primarily due to Project Management labor and associated activities.
- V2A/SGFoothills & Mtns Acq MPP: Establishment of new fund to account for an advanced payment.
- V15/JPA: Increase in fund balance primarily due receipt of LAFCD annual JPA contribution.
- V38/Duck Farm Phase 1A: Increase in fund balance primarily due to receipt of an advanced payment for upcoming invoices from BlueGreen Consulting for revised design and construction documents.
- V61/Cattle Canyon Improvement: Decrease in fund balance due to Project Management labor and design consulting services from BlueGreen Consulting.
- V79/Riparian Duck Farm: Decrease in fund balance due to Project Management labor and associated activities.
- V89/Emerald Necklace Master Plan: Decrease in fund balance due to Project Management labor and consulting services from Withers & Sandgren.
- Other minimal fluctuations in various fund balances are directly related to labor and/or quarterly accrued interest posted for December 2017 through March 2018.

WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT

Date of Report: 03/31/18
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 12/31/17	Difference	Fund Balance as of 03/31/18	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 4,393	\$ 12,105	\$ 16,498	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 7,815	\$ 2,200	\$ 10,015	
Total Administrative/Personnel Funds			\$ 12,209	\$ 14,305	\$ 26,514	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 28,352	\$ (1,096)	\$ 27,256	
EI Encanto Operations	V20	WCAAZUSA	\$ 44,725	\$ (1,576)	\$ 43,149	
South Gate Operations	V31	WCASGATE	\$ 146,265	\$ 243	\$ 146,508	
Walnut Creek Operations	V72	WALNUTCRK	\$ 10,811	\$ (3,206)	\$ 7,606	
Total Operational Funds			\$ 230,154	\$ (5,635)	\$ 224,519	
Project/Capital Funds						
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 5,590	\$ (4,184)	\$ 1,406	
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ -	\$ 36,000	\$ 36,000	
Disadvantaged Communities	V15	RMC08610	\$ 36,106	\$ -	\$ 36,106	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 18,394	\$ 44,490	\$ 62,884	
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 23	\$ 0	\$ 23	
Duck Farm Remediation	V46	SEPDF	\$ 187,123	\$ 601	\$ 187,724	DF
Duck Farm Trail/Phase 1	V47	PropADF	\$ 96,143	\$ 37	\$ 96,180	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,208,982	\$ 4,346	\$ 1,213,328	Prop A
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 27,943	\$ (74)	\$ 27,869	Resource Legacy
Azusa-RMC JPA Support	V52	P84RMC09102	\$ -	\$ 2,517	\$ 2,517	
Mountain Cove Easement	V52	P84RMC09102	\$ 21,456	\$ -	\$ 21,456	
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 70	\$ 0	\$ 70	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 5	\$ 0	\$ 5	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 53,631	\$ (31,960)	\$ 21,672	
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 0	\$ (0)	\$ -	
Duck Farm Trail/Phase 1	V64	EEMPDMFARM	\$ 372,686	\$ 1,177	\$ 373,863	DF
USFS EcoVoices	V66	ECOVOICES	\$ 2,793	\$ (2,354)	\$ 439	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 96,849	\$ (1,417)	\$ 95,431	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 38,753	\$ (990)	\$ 37,763	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 4	\$ 0	\$ 4	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 16,849	\$ (13)	\$ 16,836	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 82,007	\$ 10	\$ 82,017	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 287,070	\$ 922	\$ 287,991	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 137,832	\$ 1,071	\$ 138,904	
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 6,721	\$ (6,673)	\$ 48	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,441	\$ 27	\$ 10,468	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 44	\$ 2	\$ 46	
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,010	\$ 3	\$ 1,014	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 4,489	\$ (369)	\$ 4,119	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 5,384	\$ (5,351)	\$ 33	
Azusa Foothills Acquisition	V92	RMC15111	\$ 97	\$ 1	\$ 98	
GREEN Project	V96	RMC15112	\$ 105	\$ (66)	\$ 40	
Vasquez Property Acquisition	V99	RMC16001	\$ 15,464	\$ (297)	\$ 15,167	
Total Project/Capital Funds			\$ 2,734,067	\$ 37,456	\$ 2,771,523	
TOTAL FUND BALANCE			\$ 2,976,430	\$ 46,126	\$ 3,022,556	