

DATE: June 21, 2018
TO: WCA Governing Board
FROM: Nicole Law, Fiscal Analyst
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 May 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: Decrease in fund balance due to Project Management labor.
- V15/V52 Personnel: Decrease in fund balance primarily due to salaries and benefits, and the Authority is waiting on temporarily transferred funds for those expenditures.
- V48/South Gate Riparian Implementation: Decrease in fund balance due to Project Management labor and consultant services from Willdan Engineering.
- V61/Cattle Canyon Improvement: Decrease in fund balance due to Project Management labor and design consulting services from BlueGreen Consulting.
- V73/Santa Fe Dam: Decrease in fund balance due to consulting and construction services from Goldstone Gates.
- V79/Riparian Duck Farm: Decrease in fund balance due to Project Management labor and associated activities.
- V85/Gateway Cities & River Urban Greening: Increase in fund balance due to temporarily transferred funds for consulting services from TreeStack.
- Other minimal fluctuations in various fund balances are directly related to labor and/or quarterly accrued interest posted for December 2017 through May 2018.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report: 05/31/18

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 03/31/18	Difference	Fund Balance as of 05/31/18	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 16,498	\$ 1,544	\$ 18,042	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 10,015	\$ (12,947)	\$ (2,931)	
Total Administrative/Personnel Funds			\$ 26,514	\$ (11,403)	\$ 15,111	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 27,256	\$ (11,967)	\$ 15,289	
El Encanto Operations	V20	WCAAZUSA	\$ 43,149	\$ (37,167)	\$ 5,982	
South Gate Operations	V31	WCASGATE	\$ 146,508	\$ (68,096)	\$ 78,411	
Walnut Creek Operations	V72	WALNUTCRK	\$ 7,606	\$ (173)	\$ 7,433	
Total Operational Funds			\$ 224,519	\$ (117,404)	\$ 107,115	
Project/Capital Funds						
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 1,406	\$ (1,320)	\$ 86	
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 36,000	\$ (2,492)	\$ 33,508	
Disadvantaged Communities	V15	RMC08610	\$ 36,106	\$ -	\$ 36,106	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 62,884	\$ (676)	\$ 62,208	
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 23	\$ 0	\$ 23	
Duck Farm Remediation	V46	SEPDF	\$ 187,724	\$ 617	\$ 188,341	DF
Duck Farm Trail/Phase 1	V47	PropADF	\$ 96,180	\$ (1,996)	\$ 94,184	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,213,328	\$ (7,356)	\$ 1,205,972	Prop A
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 27,869	\$ -	\$ 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	\$ -	\$ 70	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 5	\$ 0	\$ 5	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 21,672	\$ (1,775)	\$ 19,896	
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 0	\$ (0)	\$ -	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 373,863	\$ 1,221	\$ 375,084	DF
USFS EcoVoices	V66	ECOVOICES	\$ 439	\$ (3)	\$ 436	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 95,431	\$ (1,625)	\$ 93,806	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 37,763	\$ (13,638)	\$ 24,126	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 4	\$ 0	\$ 4	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 16,836	\$ 56	\$ 16,892	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 82,017	\$ 270	\$ 82,287	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 287,991	\$ 947	\$ 288,938	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 138,904	\$ 459	\$ 139,363	
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 48	\$ 10	\$ 57	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,468	\$ 34	\$ 10,502	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 46	\$ (36)	\$ 10	
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,014	\$ 3	\$ 1,017	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 4,119	\$ 8,289	\$ 12,409	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 33	\$ 8	\$ 41	
Azusa Foothills Acquisition	V92	RMC15111	\$ 98	\$ 1	\$ 99	
GREEN Project	V96	RMC15112	\$ 40	\$ 6	\$ 46	
Vasquez Property Acquisition	V99	RMC16001	\$ 15,167	\$ (806)	\$ 14,361	
Total Project/Capital Funds			\$ 2,771,523	\$ (22,319)	\$ 2,749,204	
TOTAL FUND BALANCE			\$ 3,022,556	\$ (151,126)	\$ 2,871,430	