

DATE: October 25, 2018

TO: WCA Governing Board

FROM: Nicole Law, Fiscal Manager

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 2018/19 Fund Balance Report with balances as of August 31, 2018.

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, benefits, and administrative expenditures.
- V15/Disadvantaged Communities: Decrease in fund balance primarily due to disadvantaged community's coordinator services and outreach coordination from Dakeluna.
- V52/SGR Discovery Center Development: Decrease in fund balance primarily due to the temporary transferred funds for labor and other expenditures.
- V73/Santa Fe Dam: Decrease in fund balance due to the Authority completed the project on March 31, 2018.
- V20/El Encanto Operational: Increase in fund balance primarily due to receipt of JPA contribution for fiscal year 2018-2019.
- Other minimal fluctuations in various fund balances are directly related to labor and/or quarterly accrued interest posted for August 2018.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report: 08/31/18

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 06/30/18	Difference	Fund Balance as of 08/31/18	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 8,207	\$ 2,420	\$ 10,627	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 5,475	\$ 16,463	\$ 21,938	
Total Administrative/Personnel Funds			\$ 13,682	\$ 18,884	\$ 32,565	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 56,283	\$ 19,303	\$ 75,586	
El Encanto Operations	V20	WCAAZUSA	\$ 26,409	\$ 34,524	\$ 60,933	
South Gate Operations	V31	WCASGATE	\$ 16,016	\$ 2,450	\$ 18,466	
Walnut Creek Operations	V72	WALNUTCRK	\$ 7,417	\$ 2,028	\$ 9,445	
Total Operational Funds			\$ 106,126	\$ 58,305	\$ 164,431	
Project/Capital Funds						
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 79	\$ (17)	\$ 62	
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 21,355	\$ (1,230)	\$ 20,125	
Disadvantaged Communities	V15	RMC08610	\$ 36,106	\$ (35,602)	\$ 504	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 20,027	\$ (829)	\$ 19,198	
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 23	\$ 0	\$ 24	
Duck Farm Remediation	V46	SEPDF	\$ 188,290	\$ 704	\$ 188,994	DF
Duck Farm Trail/Phase 1	V47	PropADF	\$ 94,358	\$ 357	\$ 94,715	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,208,155	\$ 4,533	\$ 1,212,688	Prop A
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 27,869	\$ -	\$ 27,869	Resource Legacy
Azusa-RMC JPA Support	V52	P84RMC09102	\$ -	\$ -	\$ -	
Mountain Cove Easement	V52	P84RMC09102	\$ 21,456	\$ -	\$ 21,456	
SGR Discovery Center Development	V52	P84RMC09102	\$ 77,128	\$ (77,128)	\$ -	SGRDCA
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 71	\$ (0)	\$ 70	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 5	\$ (0)	\$ 5	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 10,910	\$ 114	\$ 11,024	
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 0	\$ -	\$ 0	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 375,755	\$ 1,400	\$ 377,155	DF
USFS EcoVoices	V66	ECOVOICES	\$ 448	\$ 777	\$ 1,225	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 93,980	\$ 356	\$ 94,336	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 24,191	\$ (24,191)	\$ -	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 4	\$ 0	\$ 4	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 16,922	\$ 63	\$ 16,985	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 82,435	\$ 307	\$ 82,742	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 289,457	\$ 1,080	\$ 290,537	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 139,595	\$ 521	\$ 140,116	
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 60	\$ 3	\$ 64	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,521	\$ 39	\$ 10,560	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 11	\$ 0	\$ 11	
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,019	\$ 4	\$ 1,022	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 428	\$ (155)	\$ 273	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 44	\$ 3	\$ 46	
Azusa Foothills Acquisition	V92	RMC15111	\$ 99	\$ 0	\$ 100	
GREEN Project	V96	RMC15112	\$ 68,158	\$ (603)	\$ 67,555	
Vasquez Property Acquisition	V99	RMC16001	\$ 9,022	\$ 55	\$ 9,077	
Total Project/Capital Funds			2,817,981	\$ (129,438)	\$ 2,688,543	
TOTAL FUND BALANCE			\$ 2,937,789	\$ (52,249)	\$ 2,885,539	