

DATE: June 16, 2016
TO: WCA Governing Board
FROM: Salian Garcia, Fiscal Manager
THROUGH: Mark Stanley, Executive Officer
SUBJECT: Item 08: Fund Balance Report

Attached as Exhibit A is the FY 2015/16 Fund Balance Report with balances as of May 31, 2016.

Key changes in the Fund Balance Report are summarized below:

- V19: Increase in Duck Farm operational funds due to receipt of reimbursable-only grant payments and subsequently reversing temporarily transferred funds that were used for Administrative/Personnel costs
- V38/V48/V78: Decrease in funds of approximately \$34k, \$39k, and \$19.5k, respectively, are primarily due to payments made to consultants for design and/or engineering costs associated with the projects and direct labor cost
- V52-RLF/V61/V71: Increases in these funds are related to grant advance payments and reimbursements being received offset by grant expenditures.
- Non-material increases in various fund balances are directly related to quarterly accrued interest posted for the month of May 2016

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report : May 2016
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 03/31/16	Difference	Fund Balance as of 05/31/16	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 8,891	\$ (8,379)	\$ 512	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 28,700	\$ (6,638)	\$ 22,062	
Total Administrative/Personnel Funds			\$ 37,591	\$ (15,017)	\$ 22,574	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 60,094	\$ 32,408	\$ 92,503	
El Encanto Operations	V20	WCAAZUSA	\$ 10,229	\$ (3,083)	\$ 7,146	
South Gate Operations	V31	WCASGATE	\$ 116,009	\$ (25)	\$ 115,984	
Walnut Creek Operations	V72	WALNUTCRK	\$ 158	\$ 431	\$ 588	
Total Operational Funds			\$ 186,490	\$ 29,731	\$ 216,221	
Project/Capital Funds						
Disadvantaged Communities	V15	RMC08610	\$ 69,570	\$ (2,591)	\$ 66,979	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 108,730	\$ (34,135)	\$ 74,595	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 17	\$ 1	\$ 19	RMC
Duck Farm Remediation	V46	SEPDF	\$ 183,854	\$ 89	\$ 183,943	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 108,015	\$ 52	\$ 108,067	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,281,500	\$ (39,205)	\$ 1,242,295	Prop A
Canyon Inn Acquisition	V49	CANYONINN	\$ -	\$ -	\$ -	
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 9,789	\$ 48,415	\$ 58,204	Resource Legacy
Los Alamos PM/CM Support	V52	P84RMC09102	\$ -	\$ -	\$ -	
SGR Discovery Center Development	V52	P84RMC09102	\$ -	\$ -	\$ -	
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 69	\$ (6)	\$ 63	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 965	\$ 1	\$ 966	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 103,102	\$ 108,402	\$ 211,504	RMC
98th St. Park-South LA	V62	P84RMC10007	\$ -	\$ -	\$ -	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 126	\$ (36)	\$ 90	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 263,439	\$ -	\$ 263,439	
USFS EcoVoices	V66	ECOVOICES	\$ 10,095	\$ (10,069)	\$ 26	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 34,748	\$ 88,875	\$ 123,623	Forest Foundation
Sante Fe Dam	V73	SNTAFEBIKE	\$ 60,004	\$ (1,785)	\$ 58,219	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 4	\$ -	\$ 4	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 13,616	\$ (78)	\$ 13,537	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 81,701	\$ 40	\$ 81,741	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 282,060	\$ 135	\$ 282,195	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 189,129	\$ (19,511)	\$ 169,618	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ -	\$ -	\$ -	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ -	\$ -	\$ -	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 2,980	\$ 1	\$ 2,981	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 2,201	\$ (2,200)	\$ 1	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 0	\$ 993	\$ 993	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 9,550	\$ (2,417)	\$ 7,134	
Azusa Foothills	V92	RMC15111	\$ -	\$ -	\$ -	RMC
Total Project/Capital Funds			\$ 2,815,264	\$ 134,972	\$ 2,950,236	