

**DATE:** July 23, 2015

**TO:** Watershed Conservation Authority Governing Board

**FROM:** Jennifer Thompson, Fiscal Manager

**THROUGH:** Mark Stanley, Executive Officer

**SUBJECT:** Item 11: Fund Balance Report

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Attached as Exhibit A is the FY 2014/15 Fund Balance Report with balances as of June 30, 2015.

Key changes in the Fund Balance Report are summarized below:

- V20: Increase of \$17K in El Encanto Operations is related to receipt of RMC lease revenue for May and June and receipt of 2014 Citation revenue from MRCA totaling \$8.6K.
- V61: Increase of \$105K due to an advance payment received from the RMC that will be paid towards consultant design costs.
- V38/V64: Decreases of \$150K and \$212K, respectively, due to a payment made for the duck farm settlement. Fund V64 will be reimbursed once a payment is received by the RMC in Fund V38 as the total expenditure will be applied against Fund V38.
- Insignificant increases in fund balances are directly related to monthly-accrued interest posted for the month of June 2015.

**EXHIBIT A  
WATERSHED CONSERVATION AUTHORITY  
FUND BALANCE REPORT**

Date of Report : June 2015  
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 5/31/15	Difference	Fund Balance as of 6/30/15	Comments
<b>Administrative/Personnel Funds</b>						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 3,597	\$ (5,051)	\$ (1,454)	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 32,076	\$ (7,658)	\$ 24,418	
<b>Total Administrative/Personnel Funds</b>			<b>\$ 35,673</b>	<b>\$ (12,709)</b>	<b>\$ 22,964</b>	
<b>Operational Funds</b>						
Duck Farm Operations	V19	WCAFARM	\$ 311,481	\$ (13,574)	\$ 297,907	
EI Encanto Operations	V20	WCAAZUSA	\$ 2,932	\$ 17,465	\$ 20,397	
South Gate Operations	V31	WCASGATE	\$ 8,399	\$ 7	\$ 8,406	
Walnut Creek Operations	V72	WALNUTCRK	\$ 162	\$ 264	\$ 426	
<b>Total Operational Funds</b>			<b>\$ 322,974</b>	<b>\$ 4,161</b>	<b>\$ 327,135</b>	
<b>Project/Capital Funds</b>						
Disadvantaged Communities	V15	RMC08610	\$ 69,570	\$ -	\$ 69,570	West Basin
Prop 40 Azusa River	V32	P40RMC3596	\$ 180	\$ -	\$ 180	RMC
Prop 50 Azusa River	V33	P50RMC3596	\$ 0	\$ -	\$ 0	RMC
Whittier Narrows Dam Development Plan	V34	P50RMC3619	\$ 2,574	\$ 2	\$ 2,576	RMC
Emerald Necklace San Jose Creek Acquisition	V35	P50RMC3618	\$ 668	\$ -	\$ 668	RMC
Walnut Creek Habitat Acquisition	V36	P84RMC3522	\$ 801	\$ -	\$ 801	RMC
Canyon Inn/International Theological Seminary	V37	P50RMC3615	\$ 1,687	\$ -	\$ 1,687	RMC
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 187,409	\$ (150,092)	\$ 37,317	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 9,025	\$ (2,545)	\$ 6,480	RMC
Duck Farm Remediation	V46	SEPDF	\$ 182,761	\$ 123	\$ 182,884	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 107,607	\$ 73	\$ 107,680	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,328,193	\$ 888	\$ 1,329,081	Prop A
Canyon Inn Acquisition	V49	CANYONINN	\$ 631	\$ -	\$ 631	
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 63	\$ -	\$ 63	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 1,454	\$ (498)	\$ 956	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 1,083	\$ 105,746	\$ 106,829	RMC
98th St. Park-South LA	V62	P84RMC10007	\$ 17,443	\$ -	\$ 17,443	RMC
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 262,047	\$ (212,327)	\$ 49,720	
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 1,085	\$ (309)	\$ 776	
USFS EcoVoices	V66	ECOVOICES	\$ 17	\$ 1	\$ 18	USFS
Sante Fe Dam	V73	SNTAFEBIKE	\$ 62,438	\$ 47	\$ 62,486	Prop A
Mt.Baldy Acquisition	V74	MTBALDY	\$ 274	\$ (85)	\$ 189	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 5,471	\$ 9,114	\$ 14,585	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 81,760	\$ 57	\$ 81,817	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 280,490	\$ 158	\$ 280,648	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 240,882	\$ (3,487)	\$ 237,395	RMC
Citrus Grove Heights Rest Area	V79	RPGDF	\$ -	\$ -	\$ -	- Resource Agency
Duck Farm Riparian and Interpretive Elements	V81	RPGCH	\$ -	\$ -	\$ -	- Resource Agency
Roberts Canyon Foothill Area Acquisition	V82	RMC15102	\$ -	\$ -	\$ -	- RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ -	\$ -	\$ -	-
Gateway Cities & River Urban Greening Plan	V85	WCA13003	\$ -	\$ -	\$ -	- Resource Agency
<b>Total Project/Capital Funds</b>			<b>\$ 2,845,611</b>	<b>\$ (253,134)</b>	<b>\$ 2,592,478</b>	