

**DATE:** September 24, 2015

**TO:** Watershed Conservation Authority Governing Board

**FROM:** Jennifer Thompson, Fiscal Manager

**THROUGH:** Mark Stanley, Executive Officer

**SUBJECT:** Item 9: Fund Balance Report

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

Key changes in the Fund Balance Report are summarized below:

- V19: Decrease of \$58K in Duck Farm Operations is related to the temporary utilization of operational reserves to fund personnel and administrative costs while staff awaits reimbursements from grants that require submission of a request for reimbursements.
- V38/V64: Increases of \$107K and \$213K, respectively, due to receipt of awaited grant funds from the RMC related to a payment made for the duck farm settlement.
- V52: Increase of \$21K is related to the receipt of grant funds for the Cattle Canyon Recreation Improvements projects from the Resources Legacy Fund received in July 2015.
- Insignificant increases in fund balances are directly related to monthly-accrued interest posted for the month of July and August 2015.

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

Date of Report : September 2015  
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 6/30/15	Difference	Fund Balance as of 8/31/15	Comments
<b>Administrative/Personnel Funds</b>						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ (1,454)	\$ 4,402	\$ 2,948	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 24,418	\$ (2,982)	\$ 21,436	
<b>Total Administrative/Personnel Funds</b>			<b>\$ 22,964</b>	<b>\$ 1,419</b>	<b>\$ 24,384</b>	
<b>Operational Funds</b>						
Duck Farm Operations	V19	WCAFARM	\$ 297,907	\$ (58,085)	\$ 239,822	
El Encanto Operations	V20	WCAAZUSA	\$ 20,397	\$ 3,135	\$ 23,532	
South Gate Operations	V31	WCASGATE	\$ 8,406	\$ (372)	\$ 8,034	
Walnut Creek Operations	V72	WALNUTCRK	\$ 426	\$ 1	\$ 427	
<b>Total Operational Funds</b>			<b>\$ 327,135</b>	<b>\$ (55,322)</b>	<b>\$ 271,814</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	\$ 2,576	\$ 3	\$ 2,579	RMC
Emerald Necklace San Jose Creek Acquisition	V35	P50RMC3618	\$ 668	\$ -	\$ 668	RMC
Walnut Creek Habitat Acquisition	V36	P84RMC3522	\$ 801	\$ (155)	\$ 645	RMC
Canyon Inn/International Theological Seminary	V37	P50RMC3615	\$ 1,687	\$ -	\$ 1,687	RMC
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 37,317	\$ 107,336	\$ 144,653	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 6,480	\$ (3,648)	\$ 2,832	RMC
Duck Farm Remediation	V46	SEPDF	\$ 182,884	\$ 232	\$ 183,115	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 107,680	\$ 138	\$ 107,818	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,329,081	\$ 1,680	\$ 1,330,761	Prop A
Canyon Inn Acquisition	V49	CANYONINN	\$ 631	\$ -	\$ 631	
Oaks Improvement-Resource Legacy	V52	P84RMC9102	\$ -	\$ 21,918	\$ 21,918	Resource Legacy
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 63	\$ -	\$ 63	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 956	\$ 3	\$ 959	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 106,829	\$ (1,989)	\$ 104,839	RMC
98th St. Park-South LA	V62	P84RMC10007	\$ 17,443	\$ -	\$ 17,443	RMC
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 49,720	\$ 212,819	\$ 262,540	
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 776	\$ (588)	\$ 188	
USFS EcoVoices	V66	ECOVOICES	\$ 18	\$ 2	\$ 20	USFS
Sante Fe Dam	V73	SNTAFEBIKE	\$ 62,486	\$ 88	\$ 62,573	Prop A
Mt.Baldy Acquisition	V74	MTBALDY	\$ 189	\$ 4	\$ 193	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 14,585	\$ (46)	\$ 14,539	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 81,817	\$ 107	\$ 81,924	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 280,648	\$ 314	\$ 280,963	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 237,395	\$ (3,819)	\$ 233,576	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	\$ -	\$ 3,103	\$ 3,103	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ -	\$ -	\$ -	
Gateway Cities & River Urban Greening Plan	V85	WCA13003	\$ -	\$ -	\$ -	Resource Agency
<b>Total Project/Capital Funds</b>			<b>\$ 2,592,478</b>	<b>\$ 337,502</b>	<b>\$ 2,929,979</b>	