

DATE: June 25, 2015

TO: Watershed Conservation Authority Governing Board

FROM: Jennifer Thompson, Fiscal Manager

THROUGH: Mark Stanley, Executive Officer

SUBJECT: Item 9: Fund Balance Report

Attached as Exhibit A is the FY 2014/15 Fund Balance Report with balances as of May 31, 2015.

Key changes in the Fund Balance Report are summarized below:

- V19: Decrease of \$38K in Duck Farm Operations is related to budgeted fund expenditures in operational/administrative cost including personnel categorical line items.
- V61/V78: Decreases of \$17K and \$44K, respectively, are primarily due to payments made to consultants for design and/or engineering costs associated with the projects and direct labor costs.
- Insignificant increases in fund balances are directly related to monthly accrued interest posted for the month of May 2015.

EXHIBIT A
WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT

Date of Report : May 2015

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 4/30/15	Difference	Fund Balance as of 5/31/15	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 2	\$ 3,595	\$ 3,597	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 30,970	\$ 1,106	\$ 32,076	
Total Administrative/Personnel Funds			\$ 30,972	\$ 4,701	\$ 35,673	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 349,965	\$ (38,484)	\$ 311,481	
Ei Encanto Operations	V20	WCAAZUSA	\$ 4,169	\$ (1,237)	\$ 2,932	
South Gate Operations	V31	WCASGATE	\$ 9,247	\$ (848)	\$ 8,399	
Walnut Creek Operations	V72	WALNUTCRK	\$ 162	\$ -	\$ 162	
Total Operational Funds			\$ 363,543	\$ (40,569)	\$ 322,974	
Project/Capital Funds						
Disadvantaged Communities	V15	RMC08610	\$ 70,019	\$ (449)	\$ 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	\$ 2,565	\$ 9	\$ 2,574	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	\$ 194,303	\$ (6,894)	\$ 187,409	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 12,403	\$ (3,378)	\$ 9,025	RMC
Duck Farm Remediation	V46	SEPDEF	\$ 182,609	\$ 152	\$ 182,761	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 108,021	\$ (413)	\$ 107,607	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,328,567	\$ (375)	\$ 1,328,193	Prop A
Canyon Inn Acquisition	V49	CANYONINN	\$ 631	\$ -	\$ 631	
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 63	\$ -	\$ 63	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 1,440	\$ 14	\$ 1,454	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 18,173	\$ (17,090)	\$ 1,083	RMC
98th St. Park-South LA	V62	P84RMC10007	\$ 17,443	\$ -	\$ 17,443	RMC
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 261,207	\$ 840	\$ 262,047	
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 1,237	\$ (153)	\$ 1,085	
USFS EcoVoices	V66	ECOVOICES	\$ 15	\$ 1	\$ 17	USFS
Sante Fe Dam	V73	SNTAFEBIKE	\$ 65,951	\$ (3,513)	\$ 62,438	Prop A
Mt.Baldy Acquisition	V74	MTBALDY	\$ 1,011	\$ (737)	\$ 274	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 5,866	\$ (395)	\$ 5,471	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 82,477	\$ (717)	\$ 81,760	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 280,311	\$ 180	\$ 280,490	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 284,679	\$ (43,796)	\$ 240,882	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
Gateway Cities & River Urban Greening Plan	V83	WCA13003	\$ -	\$ -	\$ -	- Resource Agency
Conservation Easement Monitoring	V84	CEMONITORING	\$ -	\$ -	\$ -	-
Total Project/Capital Funds			\$ 2,922,327	\$ (76,715)	\$ 2,845,611	