

DATE: May 14, 2015

TO: Watershed Conservation Authority Governing Board

FROM: Jennifer Thompson, Fiscal Manager

THROUGH: Mark Stanley, Executive Officer

SUBJECT: Item 08: Fund Balance Report

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

Key changes in the Fund Balance Report are summarized below:

- V15: Decrease in the General Fund is due a quarterly payment made to the LA County Auditor Controller for fiscal/accounting services and payments made for funding opportunities, insurance, and IT related payment and annual renewals. As is usual when the General Fund has a low fund balance, operational and allocated overhead will be transferred to the fund to cover expenditures through the end of the fiscal year as is budgeted.
- V38: Increases in this fund are related to grant advances payments being received offset by grant expenditures.
- V48/V61: Decreases of \$25K and \$38K, 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 quarterly accrued interest posted for the months of March-April 2015.

EXHIBIT A
WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT

Date of Report : April 2015

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 2/28/15	Difference	Fund Balance as of 4/30/15	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 22,084	\$ (22,082)	\$ 2	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 21,857	\$ 9,113	\$ 30,970	
Total Administrative/Personnel Funds			\$ 43,942	\$ (12,970)	\$ 30,972	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 351,139	\$ (1,174)	\$ 349,965	
El Encanto Operations	V20	WCAAZUSA	\$ 10,012	\$ (5,842)	\$ 4,169	
South Gate Operations	V31	WCASGATE	\$ 9,774	\$ (527)	\$ 9,247	
Walnut Creek Operations	V72	WALNUTCRK	\$ 401	\$ (239)	\$ 162	
Total Operational Funds			\$ 371,326	\$ (7,783)	\$ 363,544	
Project/Capital Funds						
Disadvantaged Communities	V15	RMC08610	\$ 70,647	\$ (628)	\$ 70,019	West Basin
Prop 40 Azusa River	V32	P40RMC3596	\$ 180	\$ -	\$ 180	RMC
Prop 50 Azusa River	V33	P50RMC3596	\$ 0	\$ (0)	\$ 0	RMC
Whittier Narrows Dam Development Plan	V34	P50RMC3619	\$ 2,565	\$ -	\$ 2,565	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	\$ 103,256	\$ 91,047	\$ 194,303	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 21,684	\$ (9,281)	\$ 12,403	RMC
Duck Farm Remediation	V46	SEPDF	\$ 182,537	\$ 73	\$ 182,609	
Duck Farm Trail/Phase 1	V47	PropADF	\$ 111,570	\$ (3,550)	\$ 108,021	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,354,106	\$ (25,539)	\$ 1,328,567	Prop A
Canyon Inn Acquisition	V49	CANYONINN	\$ 631	\$ -	\$ 631	
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 63	\$ -	\$ 63	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 1,720	\$ (280)	\$ 1,440	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 56,415	\$ (38,242)	\$ 18,173	RMC
98th St. Park-South LA	V62	P84RMC10007	\$ 17,443	\$ -	\$ 17,443	RMC
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 261,207	\$ -	\$ 261,207	
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 1,235	\$ 2	\$ 1,237	
USFS EcoVoices	V66	ECOVOICES	\$ 15	\$ 1	\$ 15	USFS
Sante Fe Dam	V73	SNTAFEBIKE	\$ 71,108	\$ (5,157)	\$ 65,951	Prop A
Mt.Baldy Acquisition	V74	MTBALDY	\$ 1,496	\$ (485)	\$ 1,011	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 9,403	\$ (3,537)	\$ 5,866	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 85,639	\$ (3,163)	\$ 82,477	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 280,236	\$ 74	\$ 280,311	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 289,970	\$ (5,291)	\$ 284,679	RMC
Citrus Grove Heights Rest Area	V79	RPGDF	\$ -	\$ -	\$ -	Resource Agency
Duck Farm Riparian and Interpretive Elements	V81	RPGCH	\$ -	\$ -	\$ -	Resource Agency
Total Project/Capital Funds			\$ 2,723,127	\$ 199,199	\$ 2,922,326	