

**DATE:** April 16, 2020

**TO:** WCA Governing Board

**FROM:** Nicole Law, Fiscal Manager

**THROUGH:** Mark Stanley, Executive Officer

**SUBJECT:** Item 10: Fund Balance Report

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**RECOMMENDATION:** That the Watershed Conservation Authority Governing Board receive and file the Fund Balance Report.

**BACKGROUND:** Attached as Exhibit A is the FY 19/20 Fund Balance Report with balances as of March 31, 2020.

Key changes in the Fund Balance Report are summarized below:

1. V52/ Personnel: Increase in fund balance primarily due to reimbursement of indirect costs from Duck Farm Phase 1A Step 2 and Duck Farm House projects.
2. V31/ South Gate Operational: Decrease in fund balance primarily due to temporarily transferred funds for labor and other expenditures to various units.
3. V38/Duck Farm Phase IA Implementation: Increase in fund balance due to receipt of reimbursement from project management labor and expenditures. However, the reimbursement was partially offset by a reversal of temporarily transferred funds from RMC Subvention.
4. V48/South Gate Riparian Implementation: Decrease in fund balance primarily due to construction services from Long Beach Conservation Corp and consulting services from North East Tree.
5. V52/Crystal Lake: No significant change in fund balance due to consulting services from BlueGreen Consulting was temporarily covered by RMC Subvention.
6. V52/ Duck Farm Phase 1A Step 2: No significant change in fund balance due to receipt of reimbursement from project management labor and expenditures. However, the reimbursement was offset by a reversal of temporarily transferred funds from RMC Subvention and internal transfers of indirect cost and project management labor to V52/ Personnel.
7. V52/ Duck Farm House: No significant change in fund balance due to receipt of reimbursement from project management labor and expenditures. However, the reimbursement was offset by a reversal of temporarily transferred funds from RMC Subvention and internal transfers of indirect cost and project management labor to V52/ Personnel.

8. V52/ Gateway Greening: No changes in fund balance due to consulting services from Lyric Design & Planning were temporarily covered by RMC Subvention.
9. V52/ Vasquez Overlook Acquisition Project: Increase in fund balance due to receipt of refund from Lawyers Title Company for payments related to land acquisition expenditures such as escrow and recording charges.
10. V64/Duck Farm Trail Phase 1: Increase in fund balance primarily due to a reversal of temporarily transferred funds for project management related expenditures from V38 Duck Farm Phase 1A Implementation.
11. V71/Oaks Improvement-National Forest Foundation: Decrease in fund balance due to consulting services from BlueGreen Consulting.
12. V79/ Riparian & Interpretive Duck Farm: Increase in fund balance due to receipt of reimbursement for project management related expenditures.
13. V2D/RMC Subvention: Decrease in fund balance primarily due to construction services from Fast-Track Construction Corporation.

**WATERSHED CONSERVATION AUTHORITY  
FUND BALANCE REPORT**

Date of Report: 03/31/2020

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 12/31/19	Difference	Fund Balance as of 03/31/20	Comments
<b>Administrative/Personnel Funds</b>						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ (21,267)	\$ 7,281	\$ (13,986)	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 22,034	\$ 25,977	\$ 48,011	
<b>Total Administrative/Personnel Funds</b>			<b>\$ 768</b>	<b>\$ 33,259</b>	<b>\$ 34,026</b>	
<b>Operational Funds</b>						
Duck Farm Operations	V19	WCAFARM	\$ 27,677	\$ (8,192)	\$ 19,485	
El Encanto Operations	V20	WCAAZUSA	\$ (375)	\$ 3,360	\$ 2,985	
South Gate Operations	V31	WCASGATE	\$ 45,143	\$ (25,244)	\$ 19,899	
Walnut Creek Operations	V72	WALNUTCRK	\$ 617	\$ -	\$ 617	
<b>Total Operational Funds</b>			<b>\$ 73,063</b>	<b>\$ (30,077)</b>	<b>\$ 42,987</b>	
<b>Project/Capital/Subvention Funds</b>						
Disadvantaged Communities	V15	RMC08610	\$ 35	\$ -	\$ 35	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 235	\$ 22,250	\$ 22,485	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 24	\$ 0	\$ 24	RMC
Duck Farm Remediation	V46	SEPDF	\$ 134,451	\$ 1,254	\$ 135,705	SEP
Duck Farm Trail/Phase 1	V47	PropADF	\$ 96,662	\$ 1,071	\$ 97,733	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 760,923	\$ (207,236)	\$ 553,687	Prop A
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 72	\$ -	\$ 72	RMC
Azusa-RMC JPA Support	V52	P84RMC09102	\$ 2,517	\$ -	\$ 2,517	
Duck Farm/Mt. Baldy Outreach Support	V52	P84RMC09102	\$ (191)	\$ -	\$ (191)	
Oaks Improvement-Resource Legacy	V52	P84RMC09102	\$ 22,218	\$ (9,020)	\$ 13,198	Resource Legacy
SGR Discovery Center Development	V52	P84RMC09102	\$ -	\$ -	\$ -	SGRDCA
River Wilderness Park	V52	P84RMC09102	\$ -	\$ -	\$ -	Prop A
River Wilderness Park Entry	V52	P84RMC09102	\$ -	\$ -	\$ -	Prop 50
RWP Arroyos Development RMC17020	V52	P84RMC09102	\$ 5,216	\$ -	\$ 5,216	RMC
Mountain Cove Easement	V52	P84RMC09102	\$ 21,456	\$ -	\$ 21,456	CE Monitor
LCWA Support RMC18503	V52	P84RMC09102	\$ -	\$ -	\$ -	RMC
LA River Ranger RMC 17022	V52	P84RMC09102	\$ -	\$ -	\$ -	RMC
Crystal Lake	V52	P84RMC09102	\$ -	\$ -	\$ -	USFS
Walnut Creek Cocoon	V52	P84RMC09102	\$ 9,520	\$ -	\$ 9,520	MWD
Duck Farm Phase 1A Step 2 RMC18002	V52	P84RMC09102	\$ (5,551)	\$ (544)	\$ (6,095)	RMC
Duck Farm House RMC17023	V52	P84RMC09102	\$ 2,908	\$ -	\$ 2,908	RMC
Gateway Greening RMC 18003	V52	P84RMC09102	\$ -	\$ -	\$ -	RMC
East Fork Sustainability River Access Project RMC19001	V52	P84RMC09102	\$ -	\$ -	\$ -	RMC
LA River Environmental Flows Study RMC18013	V52	P84RMC09102	\$ -	\$ -	\$ -	RMC
LA River Ranger Program Reach Zones RMC19005	V52	P84RMC09102	\$ -	\$ -	\$ -	RMC
Vasquez Overlook Acquisition Project RMC19006	V52	P84RMC09102	\$ -	\$ 1,790	\$ 1,790	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 5	\$ 0	\$ 5	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 8,405	\$ 57	\$ 8,462	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 0	\$ -	\$ 0	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 210,326	\$ 145,201	\$ 355,527	DF
USFS EcoVoices	V66	ECOVOICES	\$ 984	\$ 47	\$ 1,031	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 31,978	\$ (26,165)	\$ 5,813	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 201	\$ 2	\$ 203	Prop A
Mt.Baldy Acquisition	V74	MTBALDY	\$ 5	\$ 0	\$ 5	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 1,618	\$ 19	\$ 1,637	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 70,853	\$ 812	\$ 71,665	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 286,276	\$ 3,248	\$ 289,524	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 3,148	\$ 34	\$ 3,181	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 48	\$ 316,151	\$ 316,199	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,777	\$ 119	\$ 10,897	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 13	\$ 39	\$ 53	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,043	\$ 12	\$ 1,055	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 2,231	\$ 121	\$ 2,353	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 48	\$ 1	\$ 49	
Azusa Foothills Acquisition	V92	RMC15111	\$ 23	\$ 0	\$ 24	RMC
GREEN Project	V96	RMC15112	\$ 1,733	\$ 116	\$ 1,849	RMC
Vasquez Property Acquisition	V99	RMC16001	\$ 281	\$ (11)	\$ 270	RMC
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 2,880	\$ 32	\$ 2,912	RMC
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 60	\$ 3	\$ 63	RMC
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGmFCD	\$ 502,340	\$ 3,865	\$ 506,205	LACFCD
LA River Ranger	V2C	RMC18005	\$ 1,067	\$ 81	\$ 1,149	RMC
RMC Subvention	V2D	RMC19506	\$ 725,374	\$ (160,371)	\$ 565,003	RMC
<b>Total Project/Capital /Subvention Funds</b>			<b>\$ 2,912,215</b>	<b>\$ 92,978</b>	<b>\$ 3,005,192</b>	
<b>TOTAL FUND BALANCE</b>			<b>\$ 2,986,046</b>	<b>\$ 96,160</b>	<b>\$ 3,082,205</b>	