

**DATE:** May 21, 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 April 30, 2020.

Key changes in the Fund Balance Report are summarized below:

1. V19/ Duck Farm Operational: Decrease in fund balance primarily due to budgeted operational expenses from ranger services.
2. V31/ South Gate Operational: Decrease in fund balance primarily due to funds is transferred to other properties to cover budgeted operational expenses.
3. V38/Duck Farm Phase IA Implementation: Decrease in fund balance primarily due to Project management labor activities and the construction services from Fast-Track Construction Corporation were temporarily covered by RMC Subvention.
4. V46/Duck Farm Remediation: Decrease in fund balance primarily due to a fund transfer of a Project Management labor activities.
5. V52/ Duck Farm Phase 1A Step 2: No significant change in fund balance primarily due to construction services from Fast-Track Construction Corporation and consulting services from Larry Smith were temporarily covered by RMC Subvention.
6. V52/ Gateway Greening: No changes in fund balance due to consulting services from Lyric Design & Planning were temporarily covered by RMC Subvention.
7. V64/Duck Farm Trail Phase 1: Decrease in fund balance primarily due to construction services from Fast-Track Construction Corporation.
8. V77/ LACFCD Overlook: Decrease in fund balance primarily due to construction services from Fast-Track Construction Corporation.

9. V79/ Riparian & Interpretive Duck Farm: No significant change in fund balance due to construction services from Fast-Track Construction Corporation were temporarily covered by RMC Subvention.
10. V99/ Vasquez Property Acquisition: No significant change in fund balance due to professional services from Richards, Watson & Gershon were temporarily covered by RMC Subvention.
11. V2A/ San Gabriel Foothills & Mountains Acquisition MPP: Increase in fund balance due to receipts of reimbursement for project management related expenditures.
12. V2D/RMC Subvention: Decrease in fund balance primarily due to construction services from Fast-Track Construction Corporation and consulting services from BlueGreen Consulting for Duck Farm project.

**WATERSHED CONSERVATION AUTHORITY  
FUND BALANCE REPORT**

Date of Report: 04/30/2020  
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 03/31/20	Difference	Fund Balance as of 04/30/20	Comments
<b>Administrative/Personnel Funds</b>						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ (5,682)	\$ (239)	\$ (5,922)	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 13,140	\$ (12,829)	\$ 311	
<b>Total Administrative/Personnel Funds</b>			<b>\$ 7,458</b>	<b>\$ (13,069)</b>	<b>\$ (5,611)</b>	
<b>Operational Funds</b>						
Duck Farm Operations	V19	WCAFARM	\$ 30,252	\$ (24,518)	\$ 5,734	
El Encanto Operations	V20	WCAAZUSA	\$ 2,985	\$ (513)	\$ 2,472	
South Gate Operations	V31	WCASGATE	\$ 21,260	\$ (19,843)	\$ 1,417	
Walnut Creek Operations	V72	WALNUTCRK	\$ 1,699	\$ (1,083)	\$ 616	
<b>Total Operational Funds</b>			<b>\$ 56,196</b>	<b>\$ (45,957)</b>	<b>\$ 10,239</b>	
<b>Project/Capital/Subvention Funds</b>						
Disadvantaged Communities	V15	RMC08610	\$ 35	\$ -	\$ 35	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 22,485	\$ (7,400)	\$ 15,085	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 24	\$ 0	\$ 24	RMC
Duck Farm Remediation	V46	SEPDF	\$ 135,705	\$ (10,595)	\$ 125,110	SEP
Duck Farm Trail/Phase 1	V47	PropADF	\$ 97,733	\$ 170	\$ 97,903	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 553,687	\$ 1,561	\$ 555,248	Prop A
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 72	\$ 1	\$ 73	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	\$ 13,198	\$ -	\$ 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	\$ (6,095)	\$ -	\$ (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	\$ 8,462	\$ 10	\$ 8,472	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 0	\$ -	\$ 0	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 355,527	\$ (6,778)	\$ 348,749	DF
USFS EcoVoices	V66	ECOVOICES	\$ 1,265	\$ 2	\$ 1,267	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 5,813	\$ 76	\$ 5,889	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 203	\$ 0	\$ 203	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 5	\$ 0	\$ 5	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 1,637	\$ 3	\$ 1,639	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 71,665	\$ 125	\$ 71,789	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 289,524	\$ (90,515)	\$ 199,009	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 3,181	\$ 6	\$ 3,187	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 316,199	\$ 209	\$ 316,408	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,897	\$ 19	\$ 10,916	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 53	\$ 1	\$ 53	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,055	\$ 2	\$ 1,057	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 2,353	\$ 7	\$ 2,359	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 49	\$ 0	\$ 49	
Azusa Foothills Acquisition	V92	RMC15111	\$ 24	\$ 0	\$ 24	RMC
GREEN Project	V96	RMC15112	\$ 1,849	\$ 4	\$ 1,853	RMC
Vasquez Property Acquisition	V99	RMC16001	\$ 270	\$ 2	\$ 272	RMC
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 2,912	\$ 5	\$ 2,917	RMC
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 63	\$ 42,434	\$ 42,497	RMC
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGrMFC	\$ 506,205	\$ 860	\$ 507,065	LACFCD
LA River Ranger	V2C	RMC18005	\$ 1,149	\$ 3	\$ 1,152	RMC
RMC Subvention	V2D	RMC19506	\$ 565,003	\$ (332,611)	\$ 232,393	RMC
<b>Total Project/Capital /Subvention Funds</b>			<b>\$ 3,005,425</b>	<b>\$ (404,189)</b>	<b>\$ 2,601,237</b>	
<b>TOTAL FUND BALANCE</b>			<b>\$ 3,069,079</b>	<b>\$ (463,215)</b>	<b>\$ 2,605,865</b>	