

**DATE:** June 18, 2020

**TO:** WCA Governing Board

**FROM:** Nicole Law, Fiscal Manager

**THROUGH:** Mark Stanley, Executive Officer

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

---

**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 May 31, 2020.

Key changes in the Fund Balance Report are summarized below:

1. V38/Duck Farm Phase IA Implementation: Increase in fund balance due to receipt of reimbursement from project management labor and expenditures.
2. V46/ Duck Farm Remediation: Decrease in fund balance due to specimen tree purchase from Moon Valley Nursery.
3. V48/South Gate Riparian Implementation: No change in fund balance due to consulting services from North East Tree and Blue Green Consulting were temporarily covered by RMC Subvention.
4. 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.
5. V52/ Gateway Greening RMC 18003: 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.
6. V52/ LA River Ranger Program Reach Zones: No change in fund balance due to consulting services from Suely Saro was temporarily covered by RMC Subvention.
7. V76/ Duck Farm Tree Grant: No change in fund balance due to construction services from Fast-Track service was temporarily covered by RMC Subvention.
8. V99/ Vasquez Property Acquisition: Increase in fund balance due to receipt of reimbursement from project management labor and expenditures.

9. V2D/RMC Subvention: Decrease in fund balance primarily due to consulting services from San Gabriel Valley Conservation Corp, Larry Smith, North East Tree and Lyric Design & Planning.

WATERSHED CONSERVATION AUTHORITY  
FUND BALANCE REPORT

Date of Report: 05/31/2020  
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 04/30/20	Difference	Fund Balance as of 05/31/20	Comments
<b>Administrative/Personnel Funds</b>						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ (5,922)	\$ (1,999)	\$ (7,921)	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 311	\$ 0	\$ 311	
<b>Total Administrative/Personnel Funds</b>			<b>\$ (5,611)</b>	<b>\$ (1,999)</b>	<b>\$ (7,610)</b>	
<b>Operational Funds</b>						
Duck Farm Operations	V19	WCAFARM	\$ 5,734	\$ 0	\$ 5,734	
El Encanto Operations	V20	WCAAZUSA	\$ 2,472	\$ 3,787	\$ 6,259	
South Gate Operations	V31	WCASGATE	\$ 1,417	\$ 0	\$ 1,417	
Walnut Creek Operations	V72	WALNUTCRC	\$ 616	\$ (0)	\$ 616	
<b>Total Operational Funds</b>			<b>\$ 10,239</b>	<b>\$ 3,787</b>	<b>\$ 14,026</b>	
<b>Project/Capital/Subvention Funds</b>						
Disadvantaged Communities	V15	RMC08610	\$ 35	\$ -	\$ 35	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 15,085	\$ 45,147	\$ 60,232	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 24	\$ -	\$ 24	RMC
Duck Farm Remediation	V46	SEPDF	\$ 125,110	\$ (9,500)	\$ 115,610	SEP
Duck Farm Trail/Phase 1	V47	PropADF	\$ 97,903	\$ -	\$ 97,903	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 555,248	\$ -	\$ 555,248	Prop A
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 73	\$ -	\$ 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	\$ -	\$ -	\$ -	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 5	\$ -	\$ 5	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 8,472	\$ -	\$ 8,472	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 0	\$ -	\$ 0	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 348,749	\$ -	\$ 348,749	DF
USFS EcoVoices	V66	ECOVOICES	\$ 1,267	\$ -	\$ 1,267	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 5,889	\$ -	\$ 5,889	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 203	\$ -	\$ 203	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 5	\$ -	\$ 5	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 1,639	\$ -	\$ 1,639	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 71,789	\$ -	\$ 71,789	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 199,009	\$ -	\$ 199,009	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 3,187	\$ -	\$ 3,187	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 316,408	\$ -	\$ 316,408	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,916	\$ -	\$ 10,916	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 53	\$ -	\$ 53	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,057	\$ -	\$ 1,057	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 2,359	\$ -	\$ 2,359	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 49	\$ -	\$ 49	
Azusa Foothills Acquisition	V92	RMC15111	\$ 24	\$ -	\$ 24	RMC
GREEN Project	V96	RMC15112	\$ 1,853	\$ -	\$ 1,853	RMC
Vasquez Property Acquisition	V99	RMC16001	\$ 272	\$ 53,627	\$ 53,899	RMC
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 2,917	\$ -	\$ 2,917	RMC
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 42,497	\$ -	\$ 42,497	RMC
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGrmFCD	\$ 507,065	\$ -	\$ 507,065	LACFCD
LA River Ranger	V2C	RMC18005	\$ 1,152	\$ -	\$ 1,152	RMC
RMC Subvention	V2D	RMC19506	\$ 232,393	\$ (41,754)	\$ 190,638	RMC
<b>Total Project/Capital /Subvention Funds</b>			<b>2,601,237</b>	<b>\$ 47,520</b>	<b>\$ 2,648,756</b>	
<b>TOTAL FUND BALANCE</b>			<b>\$ 2,605,865</b>	<b>\$ 49,308</b>	<b>\$ 2,655,172</b>	