

DATE: July 16, 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. V46/ Duck Farm Remediation: Increase in fund balance due to replenishment of temporarily transferred funds of construction service from Fast-Track Construction Corporation.
2. V52/ Duck Farm Phase 1A Step 2: Increase in fund balance due to reimbursement of Project management labor activity and associated expenditures but subsequently offset by a reversal of temporarily transferred funds from RMC Subvention and internal transfers of indirect cost and project management labor to V52/ Personnel.
3. V52/ Gateway Greening RMC 18003: Increase in fund balance due to reimbursement of Project management labor activity and associated expenditures but subsequently offset by a reversal of temporarily transferred funds from RMC Subvention and internal transfers of indirect cost and project management labor to V52/ Personnel.
4. V64/ Duck Farm Trail/Phase 1A: Increase in fund balance due to replenishment of temporarily transferred funds of construction service from Fast-Track Construction Corporation.
5. V79/ Riparian & Interpretive Duck Farm: Decrease in fund balance due to replenishment of temporarily transferred funds of construction service from Fast-Track Construction Corporation.
6. V99/ Vasquez Property Acquisition: Decrease in fund balance due to replenishment of temporarily transferred funds for labor and other expenditures from various units.
7. V2A/ SG Foothills & Mountains Acq. MPP: Decrease in fund balance due to replenishment of temporarily transferred funds for labor and other expenditures from various units.
8. V2D/RMC Subvention: Increase in fund balance primarily due to the replenishments from Duck Farm Phase 1A Step 2 project (RMC18002) and Gateway Greening project (RMC18003).

WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT

Date of Report: 06/30/20
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 05/31/20	Difference	Fund Balance as of 06/30/20	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ (7,921)	\$ -	\$ (7,921)	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 311	\$ -	\$ 311	
Total Administrative/Personnel Funds			\$ (7,610)	\$ -	\$ (7,610)	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 5,734	\$ (4,268)	\$ 1,466	
El Encanto Operations	V20	WCAAZUSA	\$ 6,259	\$ (2,988)	\$ 3,271	
South Gate Operations	V31	WCASGATE	\$ 1,417	\$ (563)	\$ 854	
Walnut Creek Operations	V72	WALNUTCRK	\$ 616	\$ (284)	\$ 332	
Total Operational Funds			\$ 14,026	\$ (8,103)	\$ 5,924	
Project/Capital/Subvention Funds						
Disadvantaged Communities	V15	RMC08610	\$ 35	\$ -	\$ 35	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 60,232	\$ (7,744)	\$ 52,488	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 24	\$ -	\$ 24	RMC
Duck Farm Remediation	V46	SEPDF	\$ 115,610	\$ 213,100	\$ 328,710	SEP
Duck Farm Trail/Phase 1	V47	PropADF	\$ 97,903	\$ 141	\$ 98,044	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 555,248	\$ 1,206	\$ 556,454	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)	\$ 287,744	\$ 281,649	RMC
Duck Farm House RMC17023	V52	P84RMC09102	\$ 2,908	\$ -	\$ 2,908	RMC
Gateway Greening RMC 18003	V52	P84RMC09102	\$ -	\$ 32,726	\$ 32,726	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	\$ 8,480	RMC
Emerald Necklace Feasibility	V63	FCDemNECK	\$ 0	\$ 0	\$ 1	
Duck Farm Trail/Phase 1	V64	EEMPDPFARM	\$ 348,749	\$ 101,612	\$ 450,361	DF
USFS EcoVoices	V66	ECOVOICES	\$ 1,267	\$ 2	\$ 1,269	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 5,889	\$ 38	\$ 5,927	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 203	\$ 0	\$ 204	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 5	\$ 0	\$ 5	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 1,639	\$ 2	\$ 1,642	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 71,789	\$ 103	\$ 71,893	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 199,009	\$ 417	\$ 199,426	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 3,187	\$ 5	\$ 3,191	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 316,408	\$ (315,820)	\$ 588	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,916	\$ 16	\$ 10,931	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 53	\$ 0	\$ 53	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,057	\$ 2	\$ 1,058	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 2,359	\$ 5	\$ 2,364	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 49	\$ 0	\$ 49	
Azusa Foothills Acquisition	V92	RMC15111	\$ 24	\$ 0	\$ 24	RMC
GREEN Project	V96	RMC15112	\$ 1,853	\$ 3	\$ 1,856	RMC
Vasquez Property Acquisition	V99	RMC16001	\$ 53,899	\$ (29,428)	\$ 24,471	RMC
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 2,917	\$ 4	\$ 2,921	RMC
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 42,497	\$ (28,866)	\$ 13,631	RMC
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGrnFCD	\$ 507,065	\$ 719	\$ 507,784	LACFCD
LA River Ranger	V2C	RMC18005	\$ 1,152	\$ 2	\$ 1,154	RMC
RMC Subvention	V2D	RMC19506	\$ 232,393	\$ 314,445	\$ 546,838	RMC
Total Project/Capital/Subvention Funds			\$ 2,690,511	\$ 570,444	\$ 3,260,954	
TOTAL FUND BALANCE			\$ 2,696,927	\$ 562,341	\$ 3,259,268	