

DATE: September 17, 2020

TO: WCA Governing Board

FROM: Nicole Law, Fiscal Manager

THROUGH: Mark Stanley, Executive Officer

SUBJECT: Item 9: 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 20/21 Fund Balance Report with balances as of August 31, 2020.

Key changes in the Fund Balance Report are summarized below:

1. V15/ JPA, General Fund: Increase in fund balance due to funds transfer from operational accounts to cover administrative expenses.
2. V19/ Duck Farm Operations: Increase in fund balance due to deposits from tenants and replenishment of temporarily transferred funds for labor and other expenditures from various units.
3. V31/ South Gate Operations: Increase in fund balance due to replenishment of temporarily transferred funds for labor and other expenditures from various units.
4. V52/ SGR Discovery Center Development: Increase in fund balance due to receipt of final reimbursement from project management labor and expenditures.
5. V52/ Duck Farm Phase 1A Step 2: Decrease in fund balance due to replenishment of temporarily transferred funds for labor and other expenditures from various units.
6. V52/ Gateway Greening RMC 18003: Decrease in fund balance due to replenishment of temporarily transferred funds for labor and other expenditures from various units.
7. V2D/RMC Subvention: Decrease in fund balance primarily due to professional services from San Gabriel Valley Conservation Corps and accounting services from County of Los Angeles Department of Auditor-Controller.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report: 08/31/2020

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 06/30/20	Difference	Fund Balance as of 08/31/20	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ (7,921)	\$ 11,962	\$ 4,041	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 311	\$ -	\$ 311	
Total Administrative/Personnel Funds			\$ (7,610)	\$ 11,963	\$ 4,353	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 1,466	\$ 32,194	\$ 33,660	
El Encanto Operations	V20	WCAAZUSA	\$ 3,271	\$ 753	\$ 4,024	
South Gate Operations	V31	WCASGATE	\$ 854	\$ 13,200	\$ 14,055	
Walnut Creek Operations	V72	WALNUTCRK	\$ 332	\$ 340	\$ 672	
Total Operational Funds			\$ 5,924	\$ 46,489	\$ 52,412	
Project/Capital/Subvention Funds						
Disadvantaged Communities	V15	RMC08610	\$ 35	\$ -	\$ 35	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 52,488	\$ (5,266)	\$ 47,223	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 24	\$ 0	\$ 24	RMC
Duck Farm Remediation	V46	SEPDF	\$ 328,710	\$ 3,987	\$ 332,697	SEP
Duck Farm Trail/Phase 1	V47	PropADF	\$ 98,044	\$ 272	\$ 98,315	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 556,454	\$ 1,954	\$ 558,408	Prop A
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 73	\$ 0	\$ 74	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	\$ -	\$ 33,975	\$ 33,975	SGRDCA
River Wilderness Park	V52	P84RMC09102	\$ -	\$ -	\$ -	Prop A
River Wilderness Park Entry	V52	P84RMC09102	\$ -	\$ -	\$ -	Prop 50
RWP Arroyos Development RMC17020	V52	P84RMC09102	\$ 5,216	\$ (16)	\$ 5,201	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	\$ -	\$ (27)	\$ (27)	USFS
Walnut Creek Cocoon	V52	P84RMC09102	\$ 9,520	\$ -	\$ 9,520	MWD
Duck Farm Phase 1A Step 2 RMC18002	V52	P84RMC09102	\$ 281,649	\$ (50,521)	\$ 231,128	RMC
Duck Farm House RMC17023	V52	P84RMC09102	\$ 2,908	\$ (62)	\$ 2,845	RMC
Gateway Greening RMC 18003	V52	P84RMC09102	\$ 32,726	\$ (31,414)	\$ 1,312	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	\$ -	\$ 1,495	\$ 1,495	RMC
Youth Program	V52	P84RMC09102	\$ -	\$ -	\$ -	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 5	\$ 0	\$ 5	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 8,480	\$ (2,823)	\$ 5,657	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 1	\$ -	\$ 1	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 450,361	\$ (2,458)	\$ 447,902	DF
USFS EcoVoices	V66	ECOVOICES	\$ 1,269	\$ 4	\$ 1,273	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 5,927	\$ 45	\$ 5,972	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 204	\$ 1	\$ 204	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 5	\$ 0	\$ 5	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 1,642	\$ 5	\$ 1,646	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 71,893	\$ 199	\$ 72,092	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 199,426	\$ (6,238)	\$ 193,188	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 3,191	\$ 9	\$ 3,200	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 588	\$ 274	\$ 862	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,931	\$ 30	\$ 10,962	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 53	\$ 0	\$ 54	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,058	\$ 3	\$ 1,061	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 2,364	\$ 8	\$ 2,372	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 49	\$ 0	\$ 49	
Azusa Foothills Acquisition	V92	RMC15111	\$ 24	\$ (0)	\$ 23	RMC
GREEN Project	V96	RMC15112	\$ 1,856	\$ (1,451)	\$ 405	RMC
Vasquez Property Acquisition	V99	RMC16001	\$ 24,471	\$ (242)	\$ 24,229	RMC
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 2,921	\$ 14	\$ 2,935	RMC
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 13,631	\$ 3	\$ 13,633	RMC
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGmFCD	\$ 507,784	\$ 1,399	\$ 509,183	LACFCD
LA River Ranger	V2C	RMC18005	\$ 1,154	\$ 4	\$ 1,157	RMC
RMC Subvention	V2D	RMC19506	\$ 546,838	\$ (81,077)	\$ 465,761	RMC
Total Project/Capital /Subvention Funds			3,260,954	\$ (137,916)	\$ 3,123,039	
TOTAL FUND BALANCE			\$ 3,259,268	\$ (79,464)	\$ 3,179,804	