

**DATE:** May 16, 2019  
**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 18/19 Fund Balance Report with balances as of April 30, 2019.

Key changes in the Fund Balance Report are summarized below:

1. V15 JPA Administration: Decrease primarily due to audit, insurance and internet access provider expenditures. A transfer of operational funds is in process to cover the negative balance.
2. V52/Personnel: Decrease primarily due to salary, benefits and administrative expenditures. A transfer of operational funds is in process to cover the negative balance.
3. V20/EI Encanto Operational: Decrease in fund balance primarily due to the temporarily utilization of operational reserves to fund labor and other expenditures to various units while the Authority awaits reimbursements from existing grants and contacts.
4. V31/South Gate Operational: Decrease in fund balance primarily due to the temporarily utilization of operational reserves to fund labor and other expenditures to various units while the Authority awaits reimbursements from existing grants and contacts.
5. V38/ Duck Farm Phase 1A Implementation: Decrease in fund balance due to weed abatement services from LAC Agricultural Commissioner/Weights and Measures.
6. V46/Duck Farm Remediation: Decrease in fund balance mainly due to consulting services from Larry Smith.
7. V48/South Gate Riparian Implementation: Decrease in fund balance due to project management labor and consulting services from Conservation Corps of Long Beach and Ocean Blue Environmental Service.
8. V64/Duck Farm Trail/Phase 1: Decrease in fund balance due to maintenance and consulting services from positive plumbing and Larry Smith.

9. V71/Oaks Improvement: Decrease in fund balance due to a return of advanced funds and accrued interests to National Forest Foundation.
10. V85/Gateway Cities & River Urban Greening: Decrease in fund balance mainly due to project management labor and consulting services from Cal Poly Pomona Foundation, Inc.
11. V2C/LA River Rangers: Increase in fund balance due to receipt of reimbursement for project management labor and related expenditures. However, the reimbursement was partially offset by project management labor activity and associated payments.

**WATERSHED CONSERVATION AUTHORITY  
FUND BALANCE REPORT**

Date of Report: 04/30/19  
Report: Fund Balance Report

| Project Name  | Fund #  | Project #          | Fund Balance as of 1/31/19 | Difference          | Fund Balance as of 04/30/19 | Comments          |
|---|---------|--------------------|----------------------------|---------------------|-----------------------------|-------------------|
| <b>Administrative/Personnel Funds</b>                             |         |                    |                            |                     |                             |                   |
| JPA, General Fund   | V15     | JPAWCA/RMC0000     | \$ 31                      | \$ (11,610)         | \$ (11,579)                 |                   |
| Personnel   | V52/V15 | P84RMC9102/RMC6104 | \$ 47,228                  | \$ (32,134)         | \$ 15,094                   |                   |
| <b>Total Administrative/Personnel Funds</b>                       |         |                    | <b>\$ 47,259</b>           | <b>\$ (43,745)</b>  | <b>\$ 3,515</b>             |                   |
| <b>Operational Funds</b>  |         |                    |                            |                     |                             |                   |
| Duck Farm Operations  | V19     | WCAFARM            | \$ 34,030                  | \$ 3,380            | \$ 37,410                   |                   |
| El Encanto Operations   | V20     | WCAAZUSA           | \$ 20,875                  | \$ (16,313)         | \$ 4,562                    |                   |
| South Gate Operations   | V31     | WCASGATE           | \$ 42,344                  | \$ (15,393)         | \$ 26,951                   |                   |
| Walnut Creek Operations   | V72     | WALNUTCRK          | \$ 8,771                   | \$ (225)            | \$ 8,545                    |                   |
| <b>Total Operational Funds</b>                                    |         |                    | <b>\$ 106,021</b>          | <b>\$ (28,552)</b>  | <b>\$ 77,469</b>            |                   |
| <b>Project/Capital Funds</b>                                      |         |                    |                            |                     |                             |                   |
| Rio Hondo Trailhead Acquisition Project                           | V03     | RMC14004           | \$ 57                      | \$ 2,795            | \$ 2,852                    | RMC               |
| SG Foothills & Mountains Acq. MPP                                 | V2A     | RMC17019           | \$ 200                     | \$ -                | \$ 200                      | RMC               |
| San Gabriel Valley Greenway Network Strategic Implementation Plan | V2B     | SGVGrnFCD          | \$ 250,000                 | \$ -                | \$ 250,000                  | LACFCD            |
| Disadvantaged Communities   | V15     | RMC08610           | \$ 35                      | \$ -                | \$ 35                       | West Basin        |
| Duck Farm Phase IA Implementation                                 | V38     | P40RMC3609         | \$ 22,166                  | \$ (12,505)         | \$ 9,661                    | RMC               |
| Chapter 8 Defaulted Tax Property                                  | V39     | P84RMC3640         | \$ 24                      | \$ -                | \$ 24                       | RMC               |
| Duck Farm Remediation   | V46     | SEPDF              | \$ 151,874                 | \$ (12,525)         | \$ 139,349                  | SEP               |
| Duck Farm Trail/Phase 1   | V47     | PropADF            | \$ 95,130                  | \$ -                | \$ 95,130                   | Prop A            |
| South Gate Riparian Implementation                                | V48     | PropASGR           | \$ 1,172,610               | \$ (43,594)         | \$ 1,129,016                | Prop A            |
| 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        | \$ 21,959                  | \$ -                | \$ 21,959                   | Resource Legacy   |
| River Wilderness Park Entry                                       | V52     | P84RMC09102        | \$ -                       | \$ -                | \$ -                        | Prop A            |
| Mountain Cove Easement  | V52     | P84RMC09102        | \$ 21,456                  | \$ -                | \$ 21,456                   | CE Monitor        |
| LCWA Support RMC18503   | V52     | P84RMC09102        | \$ -                       | \$ -                | \$ -                        | RMC               |
| LA River Ranger RMC 17022   | V52     | P84RMC09102        | \$ (2,540)                 | \$ 2,540            | \$ -                        | RMC               |
| Crystal Lake  | V52     | P84RMC09102        | \$ -                       | \$ -                | \$ -                        | USFS              |
| Walnut Creek Cocoon   | V52     | P84RMC09102        | \$ 9,520                   | \$ -                | \$ 9,520                    | MWD               |
| SGR Discovery Center Development                                  | V52     | P84RMC09102        | \$ -                       | \$ -                | \$ -                        | SGRDCA            |
| SGVCOG Watershed Coordinator                                      | V53     | P84RMC09102        | \$ 70                      | \$ -                | \$ 70                       | RMC               |
| Azusa Springs Water System  | V55     | P84RMC10011        | \$ 5                       | \$ -                | \$ 5                        | RMC               |
| SGR Confluence w/Cattle Cyn Improvement                           | V61     | P84RMC09105        | \$ 2,852                   | \$ -                | \$ 2,852                    | RMC               |
| Emerald Necklace Feasibility                                      | V63     | FCDEmNECK          | \$ 0                       | \$ -                | \$ 0                        |                   |
| Duck Farm Trail/Phase 1   | V64     | EEMPDFARM          | \$ 378,800                 | \$ (44,656)         | \$ 334,144                  | DF                |
| USFS EcoVoices  | V66     | ECOVOICES          | \$ 821                     | \$ -                | \$ 821                      | USFS              |
| Oaks Improvement-National Forest Foundation                       | V71     | OAKSNFF            | \$ 94,279                  | \$ (94,279)         | \$ -                        | Forest Foundation |
| Santa Fe Dam  | V73     | SNTAFEBIKE         | \$ 193                     | \$ -                | \$ 193                      | Prop A            |
| Mt. Baldy Acquisition   | V74     | MTBALDY            | \$ 4                       | \$ -                | \$ 4                        | RMC               |
| Citrus Heights Bike Stop  | V75     | CITRUSGROV         | \$ 1,471                   | \$ -                | \$ 1,471                    | RMC               |
| Duck Farm Tree Grant  | V76     | PROPATREES         | \$ 77,447                  | \$ -                | \$ 77,447                   | Prop A            |
| LACFCD Overlook   | V77     | LACFCD OVERLK      | \$ 291,805                 | \$ -                | \$ 291,805                  | LACFCD            |
| River Wilderness Park Entry                                       | V78     | RMC14001           | \$ 6,197                   | \$ (4,759)          | \$ 1,438                    | RMC               |
| Riparian & Interpretive Duck Farm                                 | V79     | RPDGF              | \$ 65                      | \$ -                | \$ 65                       | Resource Agency   |
| Citrus Grove Heights Rest Area                                    | V81     | RPGCH              | \$ 10,606                  | \$ -                | \$ 10,606                   | Resource Agency   |
| Roberts Canyon Foothill Area                                      | V82     | RMC15102           | \$ 11                      | \$ -                | \$ 11                       | RMC               |
| Conservation Easement Monitoring                                  | V84     | CEMONITORING       | \$ 1,027                   | \$ -                | \$ 1,027                    |                   |
| Gateway Cities & River Urban Greening                             | V85     | WCA13002           | \$ 89,868                  | \$ (29,358)         | \$ 60,511                   | Resource Agency   |
| Emerald Necklace Master Plan                                      | V89     | WCA15106           | \$ 47                      | \$ -                | \$ 47                       |                   |
| Azusa Foothills Acquisition                                       | V92     | RMC15111           | \$ 23                      | \$ -                | \$ 23                       | RMC               |
| GREEN Project   | V96     | RMC15112           | \$ 8,327                   | \$ -                | \$ 8,327                    | RMC               |
| Vasquez Property Acquisition                                      | V99     | RMC16001           | \$ 277                     | \$ -                | \$ 277                      | RMC               |
| LA River Ranger   | V2C     | RMC18005           | \$ -                       | \$ 2,547            | \$ 2,547                    | RMC               |
| <b>Total Project/Capital Funds</b>                                |         |                    | <b>2,709,013</b>           | <b>\$ (233,794)</b> | <b>\$ 2,475,220</b>         |                   |
| <b>TOTAL FUND BALANCE</b>   |         |                    | <b>\$ 2,862,293</b>        | <b>\$ (306,091)</b> | <b>\$ 2,556,204</b>         |                   |