

**DATE:** July 18, 2019  
**TO:** WCA Governing Board  
**FROM:** Nicole Law, Fiscal Manager  
**THROUGH:** Mark Stanley, Executive Officer  
**SUBJECT:** Item 11: 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 June 30, 2019.

Key changes in the Fund Balance Report are summarized below:

1. V15/General Fund: Decrease in fund balance primarily due to payments made for funding opportunities contract, insurance and IT related services. When the General Fund has a low fund balance, operational fund are transferred for the expenditures.
2. V52/Personnel: Increase in fund balance primarily due to the fund transfers from V38/Duck Farm Phase 1A Implementation and V96/GREEN project for 10% indirect cost of the reimbursements and project management labor respectively. However, the fund transfers were partially offset by the temporarily utilization of indirect cost to fund labor and other expenditures to various units while the Authority awaits reimbursements from existing grants and contract.
3. V19/Duck Farm Operational: Decrease in fund balance primarily due to payment made for insurance and 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. V38/ Duck Farm Phase IA Implementation: Increase in fund balance primarily due to receipt of reimbursement from project management labor and expenditures related to reverting funds. However, the reimbursement was partially offset by restroom building purchase from Romtec, Inc. and the fund transfers to V52/Personnel.
5. V46/ Duck Farm Remediation: Decrease in fund balance primarily due to construction services from Fast-Track Construction Corporation.
6. V48/ South Gate Riparian Implementation: Decrease in fund balance primarily due to construction services from Long Beach Conservation Corp and ranger services from Mountains Recreation & Conservation Authority.

7. V64/ Duck Farm Trail/Phase 1: Decrease in fund balance primarily due to construction services from Fast-Track Construction Corporation and plant material purchase from El Nativo Growers.
8. V71/Oaks Improvement-National Forest Foundation: Increase in fund balance due to receipt of advance payment from the National Forest Foundation for Oaks Sustainable River Access Solution project.
9. V76/ Duck Farm Tree Grant: Decrease in fund balance primarily due to construction services from Fast-Track Construction Corporation.
10. V85/Gateway Cities & River Urban Greening: Decrease in fund balance primarily due to consulting services from Treestack and Perkins+Will Inc., assessment and advisory services from North East Trees and the transfer of funds to V31/South Gate Operational.
11. V96/GREEN Project: Increase in fund balance due to receipts of reimbursement for project management labor and related expenditures. However, the reimbursement was partially offset by fund transfers to V19/Duck Farm, V20/El Encanto & V31/South Gate Operational for project management labor and other related expenditures.

**WATERSHED CONSERVATION AUTHORITY  
FUND BALANCE REPORT**

Date of Report: 06/30/19  
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 5/31/19	Difference	Fund Balance as of 06/30/19	Comments
<b>Administrative/Personnel Funds</b>						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 7,558	\$ (9,522)	\$ (1,964)	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ (22,742)	\$ 20,148	\$ (2,594)	
<b>Total Administrative/Personnel Funds</b>			<b>\$ (15,184)</b>	<b>\$ 10,626</b>	<b>\$ (4,558)</b>	
<b>Operational Funds</b>						
Duck Farm Operations	V19	WCAFARM	\$ 36,774	\$ (26,276)	\$ 10,498	
El Encanto Operations	V20	WCAAZUSA	\$ 12,477	\$ (1,661)	\$ 10,815	
South Gate Operations	V31	WCASGATE	\$ 7,388	\$ 5,987	\$ 13,375	
Walnut Creek Operations	V72	WALNUTCRK	\$ 8,645	\$ (4,912)	\$ 3,733	
<b>Total Operational Funds</b>			<b>\$ 65,284</b>	<b>\$ (26,863)</b>	<b>\$ 38,422</b>	
<b>Project/Capital Funds</b>						
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 2,852	\$ 7	\$ 2,859	RMC
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 200	\$ 35	\$ 236	RMC
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGrnFCD	\$ 250,000	\$ 246	\$ 250,246	LACFCD
Disadvantaged Communities	V15	RMC08610	\$ 35	\$ -	\$ 35	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 10,142	\$ 499,369	\$ 509,511	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 24	\$ 0	\$ 24	RMC
Duck Farm Remediation	V46	SEPDF	\$ 139,349	\$ (105,417)	\$ 33,932	SEP
Duck Farm Trail/Phase 1	V47	PropADF	\$ 95,130	\$ 782	\$ 95,912	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,139,583	\$ (29,004)	\$ 1,110,580	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	\$ -	\$ -	\$ -	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	P84RMC09103	\$ 70	\$ 2	\$ 72	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 5	\$ 0	\$ 5	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 7,837	\$ 7	\$ 7,845	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 0	\$ -	\$ 0	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 167,966	\$ (142,530)	\$ 25,436	DF
USFS EcoVoices	V66	ECOVOICES	\$ 821	\$ 337	\$ 1,159	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 287	\$ 85,723	\$ 86,010	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 193	\$ 5	\$ 198	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 4	\$ 0	\$ 4	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 1,471	\$ 120	\$ 1,591	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 77,447	\$ (9,960)	\$ 67,487	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 291,805	\$ 2,398	\$ 294,202	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 1,438	\$ 596	\$ 2,034	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 65	\$ 1	\$ 65	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,606	\$ 87	\$ 10,694	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 11	\$ 8,624	\$ 8,635	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,027	\$ 8	\$ 1,035	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 60,511	\$ (60,343)	\$ 168	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 47	\$ 1	\$ 48	
Azusa Foothills Acquisition	V92	RMC15111	\$ 23	\$ 0	\$ 23	RMC
GREEN Project	V96	RMC15112	\$ 8,327	\$ 13,496	\$ 21,822	RMC
Vasquez Property Acquisition	V99	RMC16001	\$ 277	\$ 50	\$ 327	RMC
LA River Ranger	V2C	RMC18005	\$ 10,610	\$ (608)	\$ 10,002	RMC
<b>Total Project/Capital Funds</b>			<b>2,333,426</b>	<b>\$ 264,035</b>	<b>\$ 2,597,460</b>	
<b>TOTAL FUND BALANCE</b>			<b>\$ 2,383,526</b>	<b>\$ 247,798</b>	<b>\$ 2,631,324</b>	