

**DATE:** November 21, 2019

**TO:** WCA Governing Board

**FROM:** Nicole Law, Fiscal Manager

**THROUGH:** Mark Stanley, Executive Officer

**SUBJECT:** Item 9: 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 19/20 Fund Balance Report with balances as of October 31, 2019.

Key changes in the Fund Balance Report are summarized below:

1. V19/Duck Farm Operational: Decrease in fund balance primarily due to fund being utilized as temporary cash flow to cover grant reimbursable personnel expenses until reimbursable only grant payments are received, subsequently replenishing this fund.
2. V38/Duck Farm Phase 1A Implementation: Decrease in fund balance primarily due to transfer two replenishments of project management labor and expenditures to V46 Duck Farm Remediation and V64 Duck Farm Trail Phase 1.
3. V46/Duck Farm Remediation: Increase in fund balance primarily due to a replenishment of project management labor and expenditures from V38 Duck Farm Phase 1A Implementation.
4. V48/South Gate Riparian Implementation: Decrease in fund balance primarily due to construction services from Long Beach Conservation Corp and project management labor.
5. V52/ Duck Farm Phase 1A Step 2: A transfer of subvention fund is in process to cover consulting services from BlueGreen Consulting, engineering services from Norcal Engineering and legal professional services from The Soli Group.
6. V64/Duck Farm Trail Phase 1: Increase in fund balance primarily due to a replenishment of project management labor and expenditures from V38 Duck Farm Phase 1A Implementation.
7. V2B/San Gabriel Valley Greenway Network Strategic Implementation Plan: Increase in fund balance due to receipt of FY2019/2020 deposit from Los Angeles County Flood Control District.
8. V2D/RMC Subvention: The Authority entered into a Subvention Agreement with the Rivers and Mountains Conservancy in September 2019 and this Subvention fund is non-wasting and will be replenished by reimbursement payments as received from various grants and contracts.

Increase in fund balance due to receipt of FY2019/2020 deposit in the amount of \$1,500,000 from the Rivers and Mountains Conservancy and the grant reimbursement payments of approximately \$46K or 3.1% that were applied towards this fund.

WATERSHED CONSERVATION AUTHORITY  
FUND BALANCE REPORT

Date of Report: 10/31/19  
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 07/31/19	Difference	Fund Balance as of 10/31/19	Comments
<b>Administrative/Personnel Funds</b>						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 3,245	\$ 2,057	\$ 5,302	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 8,296	\$ (4,755)	\$ 3,542	
<b>Total Administrative/Personnel Funds</b>			<b>\$ 11,542</b>	<b>\$ (2,699)</b>	<b>\$ 8,844</b>	
<b>Operational Funds</b>						
Duck Farm Operations	V19	WCAFARM	\$ 21,617	\$ (14,193)	\$ 7,424	
El Encanto Operations	V20	WCAAZUSA	\$ 13,393	\$ (9,974)	\$ 3,419	
South Gate Operations	V31	WCASGATE	\$ 10,655	\$ (6,012)	\$ 4,643	
Walnut Creek Operations	V72	WALNUTCRK	\$ 3,848	\$ (3,231)	\$ 617	
<b>Total Operational Funds</b>			<b>\$ 49,513</b>	<b>\$ (33,410)</b>	<b>\$ 16,104</b>	
<b>Project/Capital Funds</b>						
Disadvantaged Communities	V15	RMC08610	\$ 35	\$ -	\$ 35	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 493,045	\$ (492,810)	\$ 235	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 24	\$ 0	\$ 24	RMC
Duck Farm Remediation	V46	SEPDF	\$ 37,338	\$ 125,001	\$ 162,339	SEP
Duck Farm Trail/Phase 1	V47	PropADF	\$ 96,318	\$ 345	\$ 96,662	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,115,570	\$ (120,963)	\$ 994,607	Prop A
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 72	\$ 0	\$ 72	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	\$ 21,959	\$ -	\$ 21,959	Resource Legacy
SGR Discovery Center Development	V52	P84RMC09102	\$ -	\$ -	\$ -	SGRDCA
River Wilderness Park	V52	P84RMC09102	\$ -	\$ -	\$ -	
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	\$ 6,875	\$ (6,875)	\$ -	USFS
Walnut Creek Cocoon	V52	P84RMC09102	\$ 9,520	\$ -	\$ 9,520	MWD
Duck Farm Phase 1A Step 2 RMC18002	V52	P84RMC09102	\$ -	\$ (5,551)	\$ (5,551)	RMC
Duck Farm House RMC17023	V52	P84RMC09102	\$ -	\$ 2,936	\$ 2,936	RMC
Gateway Greening RMC 18003	V52	P84RMC09102	\$ -	\$ -	\$ -	RMC
Azusa Springs Water System	V55	P84RMC10011	\$ 5	\$ 0	\$ 5	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 5,073	\$ 4,142	\$ 9,215	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 0	\$ -	\$ 0	
Duck Farm Trail/Phase 1	V64	EEMPDFARM	\$ 27,043	\$ 226,945	\$ 253,988	DF
USFS EcoVoices	V66	ECOVOICES	\$ 972	\$ 12	\$ 984	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 86,279	\$ (6,475)	\$ 79,804	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 216	\$ (15)	\$ 201	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 5	\$ 0	\$ 5	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 1,610	\$ 8	\$ 1,618	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 67,831	\$ 3,022	\$ 70,853	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 295,447	\$ (5,432)	\$ 290,015	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 3,133	\$ 15	\$ 3,148	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 47	\$ 1	\$ 48	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 10,739	\$ 38	\$ 10,777	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 8,635	\$ (8,622)	\$ 13	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,040	\$ 4	\$ 1,043	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 1,220	\$ (274)	\$ 947	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 48	\$ 0	\$ 48	
Azusa Foothills Acquisition	V92	RMC15111	\$ 23	\$ 0	\$ 23	RMC
GREEN Project	V96	RMC15112	\$ 8,655	\$ (6,922)	\$ 1,733	RMC
Vasquez Property Acquisition	V99	RMC16001	\$ 332	\$ 3,991	\$ 4,324	RMC
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 2,874	\$ 5	\$ 2,880	RMC
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 238	\$ (178)	\$ 60	RMC
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGmFCD	\$ 251,463	\$ 250,876	\$ 502,340	LACFCD
LA River Ranger	V2C	RMC18005	\$ 5,093	\$ (4,026)	\$ 1,067	RMC
RMC Subvention	V2D	RMC19506	\$ -	\$ 1,453,556	\$ 1,453,556	RMC
<b>Total Project/Capital Funds</b>			<b>\$ 2,587,778</b>	<b>\$ 1,412,755</b>	<b>\$ 4,000,532</b>	
<b>TOTAL FUND BALANCE</b>			<b>\$ 2,648,833</b>	<b>\$ 1,376,646</b>	<b>\$ 4,025,480</b>	