

**DATE:** July 21, 2022

**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 21/22 Fund Balance Report with balances as of June 30, 2022.

Key changes in the Fund Balance Report are summarized below:

1. V15/ JPA General Fund: Increase in fund balance due to the receipt of JPA contribution from Los Angeles Flood Control District.
2. V19/ River Park Operations: Increase in fund balance mainly due to the receipt of citation fees from Mountain Recreation and Conservation Authority.
3. V38/ River Park Phase IA Implementation: Increase in fund balance due to the final receipt of project management labor and other expenditures.
4. V47/ River Park Trail Phase 1: Decrease in fund balance due to the transfer of the construction services to the Fast-Track Construction Corporation and the return of accrued interest to Regional Park and Open Space District.
5. V48/ South Gate Riparian Implementation: Decrease in fund balance due to the return of accrued interest to Regional Park and Open Space District.
6. V52/ Various Projects: Increase in fund balance primarily due to the receipts of project management labor and other expenditures for the River Park Trail, River Park Tree, Vasquez Overlook Acquisition, River Park River Center Development and LA River Flows Study projects but partially offset by professional service fees for the LA River Flows Study and LA River Ranger Program projects.
7. V66/ USFS Projects: Decrease in fund balance due to the professional services to the Kleger-Heine Legal Solutions, in trust of BlueGreen Consulting.
8. V76/ River Park Tree Grant: Decrease in fund balance primarily due to the transfer of project management labor charges.

9. V78/ River Wilderness Park Entry: Increase in fund balance due to the receipt of project management labor and other expenditure.
10. V96/ GREEN project: Increase in fund balance due to the receipts of project management labor and other expenditures but partially offset by the professional services to the Kleger-Heine Legal Solutions, in trust of BlueGreen Consulting.
11. V2D/ RMC Subvention: Decrease in fund balance due to the project management related expenditures from the River Park project in Avocado Heights.

**WATERSHED CONSERVATION AUTHORITY  
FUND BALANCE REPORT**

Date of Report: 06/30/2022  
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 04/30/2022	Difference	Fund Balance as of 06/30/2022	Comments
<b>Administrative/Personnel Funds</b>						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 1,479	\$ 24,058	\$ 25,536	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ -	\$ -	\$ -	
<b>Total Administrative/Personnel Funds</b>			<b>\$ 1,479</b>	<b>\$ 24,058</b>	<b>\$ 25,537</b>	
<b>Operational Funds</b>						
River Park Operations	V19	WCAFARM	\$ 2,216	\$ 28,462	\$ 30,678	
El Encanto Operations	V20	WCAAZUSA	\$ 2,991	\$ 885	\$ 3,876	
South Gate Operations	V31	WCASGATE	\$ 24,308	\$ 37	\$ 24,345	
Walnut Creek Operations	V72	WALNUTCRK	\$ 2,548	\$ 3	\$ 2,551	
<b>Total Operational Funds</b>			<b>\$ 32,063</b>	<b>\$ 29,388</b>	<b>\$ 61,450</b>	
<b>Project/Capital/Subvention Funds</b>						
Disadvantaged Communities	V15	RMC08610	\$ 35	\$ -	\$ 35	West Basin
River Park Phase IA Implementation	V38	P40RMC3609	\$ 294	\$ 333,807	\$ 334,101	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 25	\$ (25)	\$ -	RMC
River Park Remediation	V46	SEPDF	\$ 135,651	\$ (2,072)	\$ 133,579	SEP
River Park Trail/Phase 1	V47	PropADF	\$ 85,732	\$ (85,732)	\$ -	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 41,632	\$ (10,988)	\$ 30,644	Prop A
SGVCOG Watershed Coordinator	V53	P84RMC09103	\$ 74	\$ (74)	\$ -	RMC
Various Projects	V52	P84RMC09102	\$ 166,850	\$ 110,285	\$ 277,135	Various
Azusa Springs Water System	V55	P84RMC10011	\$ 5	\$ (5)	\$ -	RMC
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 4,441	\$ 5	\$ 4,446	RMC
Emerald Necklace Feasibility	V63	FCDEmNECK	\$ 0	\$ (0)	\$ -	
River Park Trail/Phase 1	V64	EEMPDFARM	\$ 4,864	\$ 86	\$ 4,950	DF
USFS Projects	V66	USFS Projects	\$ 324,507	\$ (98,535)	\$ 225,972	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 6,034	\$ 7	\$ 6,041	Forest Foundation
Santa Fe Dam	V73	SNTAFEBIKE	\$ 206	\$ (206)	\$ -	Prop A
Mt. Baldy Acquisition	V74	MTBALDY	\$ 5	\$ (5)	\$ -	RMC
Citrus Heights Bike Stop	V75	CITRUSGROV	\$ 1,661	\$ (1,661)	\$ -	RMC
River Park Tree Grant	V76	PROPATREES	\$ 10,014	\$ (9,998)	\$ 15	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 151,524	\$ 182	\$ 151,706	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 13,379	\$ 12,024	\$ 25,404	RMC
Riparian & Interpretive River Park	V79	RPGDF	\$ 1,769	\$ 2	\$ 1,772	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 11,062	\$ 13	\$ 11,075	Resource Agency
Roberts Canyon Foothill Area	V82	RMC15102	\$ 54	\$ (54)	\$ -	RMC
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,071	\$ 1	\$ 1,072	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 2,394	\$ 3	\$ 2,397	Resource Agency
Emerald Necklace Master Plan	V89	WCA15106	\$ 49	\$ (49)	\$ -	
Azusa Foothills Acquisition	V92	RMC15111	\$ 24	\$ (24)	\$ -	RMC
GREEN Project	V96	RMC15112	\$ 7,570	\$ 43,457	\$ 51,027	RMC
Vasquez Property Acquisition	V99	RMC16001	\$ 12,201	\$ 15	\$ 12,216	RMC
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 2,962	\$ 4	\$ 2,966	RMC
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 27,002	\$ 35	\$ 27,037	RMC
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGmFCD	\$ 476,008	\$ (5,633)	\$ 470,375	LACFCD
LA River Ranger	V2C	RMC18005	\$ 29,203	\$ 35	\$ 29,238	RMC
RMC Subvention	V2D	RMC19506	\$ 215,444	\$ (25,019)	\$ 190,425	RMC
<b>Total Project/Capital /Subvention Funds</b>			<b>1,733,747</b>	<b>\$ 259,881</b>	<b>\$ 1,993,627</b>	
<b>TOTAL FUND BALANCE</b>			<b>\$ 1,767,289</b>	<b>\$ 313,327</b>	<b>\$ 2,080,614</b>	