

DATE: March 21, 2019

TO: WCA Governing Board

FROM: Nicole Law, Fiscal Manager

THROUGH: Mark Stanley, Executive Officer

SUBJECT: Item 11: 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 18/19 Fund Balance Report with balances as of January 31, 2019.

Key changes in the Fund Balance Report are summarized below:

1. V52/V15 Personnel: Increase in fund balance primarily due to reimbursement of project management labor activities from the South Gate/Parque Dos Rios and Tree Planting Enhancement projects, subsequently replenishing to operational funds.
2. 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.
3. V48/ South Gate Riparian Implementation: Decrease in fund balance primarily due to project management labor and associated expenditures.
4. V52/River Wilderness Park Entry: Decrease in fund balance due to reverse temporary transferred funds to operational for project management labor and associated expenditures.
5. V52/LCWA Support: Decrease in fund balance due to reverse temporary transferred funds to operational for professional services.
6. V52/ Crystal Lake: Decrease in fund balance due to reverse temporary transferred funds to operational for project management labor and associated expenditures.
7. V76/ Duck Farm Tree Grant: Decrease in fund balance due to project management labor activities.
8. V85/Gateway Cities & River Urban Greening: Decrease in fund balance due to project management labor activities and associated payments.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report: 01/31/19

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 12/31/18	Difference	Fund Balance as of 01/31/18	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 8,635	\$ (8,604)	\$ 31	
Personnel	V52/V15	P84RMC9102/RMC6104	\$ 6,755	\$ 40,472	\$ 47,228	
Total Administrative/Personnel Funds			\$ 15,391	\$ 31,869	\$ 47,259	
Operational Funds						
Duck Farm Operations	V19	WCAFARM	\$ 23,107	\$ 10,923	\$ 34,030	
El Encanto Operations	V20	WCAAZUSA	\$ 26,271	\$ (5,395)	\$ 20,875	
South Gate Operations	V31	WCASGATE	\$ 60,476	\$ (18,132)	\$ 42,344	
Walnut Creek Operations	V72	WALNUTCRK	\$ 8,771	\$ -	\$ 8,771	
Total Operational Funds			\$ 118,625	\$ (12,605)	\$ 106,021	
Project/Capital Funds						
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 57	\$ -	\$ 57	RMC
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 200	\$ -	\$ 200	RMC
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGmFCD	\$ 250,000	\$ -	\$ 250,000	LACFCD
Disadvantaged Communities	V15	RMC08610	\$ 35	\$ -	\$ 35	West Basin
Duck Farm Phase IA Implementation	V38	P40RMC3609	\$ 22,486	\$ (320)	\$ 22,166	RMC
Chapter 8 Defaulted Tax Property	V39	P84RMC3640	\$ 24	\$ -	\$ 24	RMC
Duck Farm Remediation	V46	SEPDF	\$ 150,731	\$ 1,143	\$ 151,874	SEP
Duck Farm Trail/Phase 1	V47	PropADF	\$ 95,130	\$ -	\$ 95,130	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 1,193,689	\$ (21,079)	\$ 1,172,610	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	\$ 6,873	\$ (6,873)	\$ -	Prop A
Mountain Cove Easement	V52	P84RMC09102	\$ 21,456	\$ -	\$ 21,456	CE Monitor
LCWA Support RMC18503	V52	P84RMC09102	\$ 9,992	\$ (9,992)	\$ -	RMC
LA River Ranger RMC 17022	V52	P84RMC09102	\$ (2,540)	\$ -	\$ (2,540)	RMC
Crystal Lake	V52	P84RMC09102	\$ 19,823	\$ (19,823)	\$ -	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	\$ -	\$ 378,800	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	\$ 0	\$ 1,471	RMC
Duck Farm Tree Grant	V76	PROPATREES	\$ 80,373	\$ (2,926)	\$ 77,447	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 291,805	\$ -	\$ 291,805	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 6,197	\$ -	\$ 6,197	RMC
Riparian & Interpretive Duck Farm	V79	RPGDF	\$ 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	\$ 98,577	\$ (8,709)	\$ 89,868	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
Total Project/Capital Funds			2,777,593	\$ (68,580)	\$ 2,709,013	
TOTAL FUND BALANCE			\$ 2,911,609	\$ (49,316)	\$ 2,862,293	