

DATE: June 26, 2025

TO: WCA Governing Board

FROM: WCA Staff

THROUGH: Mark Stanley, Executive Officer

SUBJECT: Item 8: 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 24/25 Fund Balance Report with balances as of May 31, 2025.

Key changes in the Fund Balance Report are summarized below:

1. Accounts with a fund balance change greater than \$1,000 include: V15, V19, V20, V52, V2B, and V2D.
2. V15/JPA General Fund: The decrease in the fund balance is primarily due to administrative and operational expenditures.
3. V19/River Park Operations: The increase in the fund balance is primarily attributed to deposits received from leaseholders. However, this was partially offset by operational expenses.
4. V20/El Encanto Operations: The increase in the fund balance is primarily due to deposits received from tenants and leaseholders; however, this was partially offset by operational expenses.
5. V52/Various Projects: The fund balance increased due to reimbursement requests received from various projects, including the Mount Baldy Wilderness Preserve Fuel Modification Project and the Lower Los Angeles River Ranger Pilot Program Implementation. However, this increase was partially offset by payroll and administrative expenses.
6. V2B/ San Gabriel Valley Greenway Network Strategic Implementation Plan: The increase in the fund balance is primarily attributed to interest earned during May 2025.
7. V2D/ RMC Subvention: The decrease in the fund balance is due to project management-related expenditures from various projects, including the Community Connection to Wildlands, the San Gabriel River Center Development Project, and the Azusa River Wilderness Project. However, this decrease was partially offset by the replenishment of temporarily transferred funds from the Walnut Creek Project Management.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report: 05/31/2025
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 04/30/2025	Difference	Fund Balance as of 05/31/2025	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 158,676	\$ (1,622)	\$ 157,054	
Personnel - Citizen Business Bank	V52	P84RMC9102	\$ 12,500.00	\$ -	\$ 12,500	
Total Administrative/Personnel Funds			\$ 171,177	\$ (1,622)	\$ 169,555.00	
Operational Funds						
River Park Operations	V19	WCAFARM	\$ 46,146	\$ 7,362	\$ 53,508	
El Encanto Operations	V20	WCAAZUSA	\$ 29,974	\$ 8,724	\$ 38,698	
South Gate Operations	V31	WCASGATE	\$ 52,184	\$ 96	\$ 52,279	
Walnut Creek Operations	V72	WALNUTCRC	\$ 31	\$ 0	\$ 31	
Total Operational Funds			\$ 128,335	\$ 16,182	\$ 144,517.00	
Project/Capital/Subvention Funds						
River Park Phase IA Implementation	V38	P40RMC3609	\$ 972	\$ 3	\$ 975	RMC
River Park Remediation	V46	SEPDF	\$ 35,833	\$ 64	\$ 35,896	SEP
River Park Trail/Phase 1	V47	PropADF	\$ 122	\$ 0	\$ 122	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 917	\$ 3	\$ 920	Prop A
Various Projects	V52	P84RMC09102	\$ 174,407	\$ 514,400	\$ 688,807	Various
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 7,382	\$ 23	\$ 7,405	RMC
River Park Trail/Phase 1	V64	EEMPDPFARM	\$ 38,886	\$ 196	\$ 39,082	DF
USFS Projects	V66	USFS Projects	\$ 41,183	\$ 87	\$ 41,270	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 6,629	\$ 20	\$ 6,650	Forest Foundation
River Park Tree Grant	V76	PROPATREES	\$ 3,669	\$ 11	\$ 3,680	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 274	\$ 1	\$ 275	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 259	\$ 1	\$ 259	RMC
Riparian & Interpretive River Park	V79	RPGRDF	\$ 13,034	\$ 47	\$ 13,080	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGRCH	\$ 12,153	\$ 38	\$ 12,191	Resource Agency
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,176	\$ 4	\$ 1,180	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 3,320	\$ 33	\$ 3,353	Resource Agency
GREEN Project	V96	RMC15112	\$ 1,853	\$ 6	\$ 1,859	RMC
Vasquez Property Acquisition	V99	RMC16001	\$ 184	\$ 1	\$ 184	RMC
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 3,254	\$ 10	\$ 3,265	RMC
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 281	\$ 1	\$ 282	RMC
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGmFCD	\$ 520,148	\$ 1,637	\$ 521,785	LACFCD
LA River Ranger	V2C	RMC18005	\$ 415	\$ 1	\$ 417	RMC
RMC Subvention	V2D	RMC19506	\$ 162,191	\$ (45,334)	\$ 116,857	RMC
River Park Supplemental Environmental Project	V2E	ESCROW238731000	\$ 1,570	\$ 5	\$ 1,574	LACSD
Total Project/Capital /Subvention Funds			\$ 1,030,112	\$ 471,257	\$ 1,501,368	
TOTAL FUND BALANCE			\$ 1,329,624	\$ 485,817	\$ 1,815,440	