

DATE: July 24, 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 June 30, 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, V46, V52, V64, V66, V2B, and V2D.
2. V15/JPA General Fund: The decrease in the fund balance is primarily due to administrative and labor charges from the Los Angeles County Auditor-Controller's Office, as well as a temporary transfer of funds to support project management-related expenses related to the Community Connection to Wildlands project. The Authority anticipates that the funds will be reimbursed in the second quarter of FY2025/26.
3. V19/River Park Operations: The decrease in the fund balance is primarily due to a temporary transfer of funds to cover project management-related expenses for the River Park House project. The Authority anticipates that the funds will be reimbursed in the second quarter of FY2025/26. This impact was partially offset by deposits received from leaseholders.
4. V20/EI Encanto Operations: The decrease in the fund balance is mainly due to the operational expenses. However, this decrease was partially offset by deposits received from tenants and leaseholders.
5. V46/River Park Remediation: The decrease in the fund balance is due to a temporary transfer of funds to cover project management-related expenses for the Azusa Wilderness Park Entry project. The transfer is expected to be reversed in July 2025.
6. V52/Various Projects: The fund balance increased due to receipt of reimbursement requests from the River Park River Center Development project. However, this increase was partially offset by payroll, administrative, and project management expenses related to the Mount Baldy Wilderness Preserve Fuel Modification and Community Connection to Wildland projects. While advance funding for these projects had been deposited in the prior month, the actual expenses were occurred in June 2025.

7. V64/River Park Trail/Phase 1: The decrease in the fund balance is a result of a temporary transfer of funds to cover project management-related expenditures expenses for the Azusa Wilderness Park Entry project. The transfer is expected to be reversed in July 2025.
8. V66/USFS Project: The decrease in the fund balance is a result of a temporary transfer of funds to cover project management-related expenditures for the River Park River Center Development project. The transfer is expected to be reversed in July 2025.
9. V2B/ San Gabriel Valley Greenway Network Strategic Implementation Plan: The increase in the fund balance is primarily attributed to interest earned during June 2025.
10. V2D/ RMC Subvention: The increase in the fund balance is due to the replenishment of temporarily transferred funds from the Community Connection to Wildlands project. However, this increase was partially offset by project management-related expenditures from the Foothills Open Space Acquisition Stakeholder Engagement project.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report: 06/30/2025

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 05/31/2025	Difference	Fund Balance as of 06/30/2025	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 157,054	\$ (142,349)	\$ 14,705	
Personnel - Citizen Business Bank	V52	P84RMC9102	\$ 12,500	\$ -	\$ 12,500	
Total Administrative/Personnel Funds			\$ 169,555	\$ (142,350)	\$ 27,206.00	
Operational Funds						
River Park Operations	V19	WCAFARM	\$ 53,508	\$ (25,751)	\$ 27,757	
El Encanto Operations	V20	WCAAZUSA	\$ 38,698	\$ (1,297)	\$ 37,400	
South Gate Operations	V31	WCASGATE	\$ 52,279	\$ 93	\$ 52,372	
Walnut Creek Operations	V72	WALNUTCRK	\$ 31	\$ 0	\$ 32	
Total Operational Funds			\$ 144,517	\$ (26,955)	\$ 117,562.00	
Project/Capital/Subvention Funds						
River Park Phase IA Implementation	V38	P40RMC3609	\$ 975	\$ 3	\$ 978	RMC
River Park Remediation	V46	SEPDF	\$ 35,896	\$ (19,932)	\$ 15,964	SEP
River Park Trail/Phase 1	V47	PropADF	\$ 122	\$ 0	\$ 122	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 920	\$ 3	\$ 923	Prop A
Various Projects	V52	P84RMC09102	\$ 688,807	\$ 34,794	\$ 723,601	Various
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 7,405	\$ 25	\$ 7,430	RMC
River Park Trail/Phase 1	V64	EEMPDFARM	\$ 39,082	\$ (32,928)	\$ 6,154	DF
USFS Projects	V66	USFS Projects	\$ 41,270	\$ (35,393)	\$ 5,877	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 6,650	\$ 23	\$ 6,672	Forest Foundation
River Park Tree Grant	V76	PROPATREES	\$ 3,680	\$ 12	\$ 3,693	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 275	\$ 1	\$ 276	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 259	\$ 1	\$ 260	RMC
Riparian & Interpretive River Park	V79	RPGDF	\$ 13,080	\$ 39	\$ 13,119	Resource Agency
Citrus Grove Heights Rest Area	V81	RPGCH	\$ 12,191	\$ 41	\$ 12,232	Resource Agency
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,180	\$ 4	\$ 1,184	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 3,353	\$ 24	\$ 3,378	Resource Agency
GREEN Project	V96	RMC15112	\$ 1,859	\$ 6	\$ 1,866	RMC
Vasquez Property Acquisition	V99	RMC16001	\$ 184	\$ 1	\$ 185	RMC
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 3,265	\$ 11	\$ 3,276	RMC
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 282	\$ 1	\$ 283	RMC
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGmFCD	\$ 521,785	\$ 1,795	\$ 523,581	LACFCD
LA River Ranger	V2C	RMC18005	\$ 417	\$ 1	\$ 418	RMC
RMC Subvention	V2D	RMC19506	\$ 116,857	\$ 2,607	\$ 119,464	RMC
River Park Supplemental Environmental Project	V2E	ESCROW238731000	\$ 1,574	\$ (393)	\$ 1,181	LACSD
Total Project/Capital /Subvention Funds			\$ 1,501,368	\$ (49,252)	\$ 1,452,116	
TOTAL FUND BALANCE			\$ 1,815,440	\$ (218,557)	\$ 1,596,884	