

DATE: September 25, 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 25/26 Fund Balance Report with balances as of August 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, V31, V46, V52, V64, V66, V2B, V2D and V2E.
2. V15/JPA General Fund: The increase in the fund balance is primarily attributable to the receipt of the FY24/25 JPA contribution from the Los Angeles Flood Control District, partially offset by administrative expenses.
3. V19/River Park Operations: The decrease in the fund balance is primarily due to payments for MRCA ranger service expenses, the temporary transfer of funds to cover project management-related costs for the San Gabriel River Center and Gardens Project, and administrative and operational expenses. However, this decrease was partially offset by deposits from leaseholders.
4. V20/EI Encanto Operations: The decrease in the fund balance is mainly due to MRCA ranger service expenses and operational costs. This decrease was partially offset by deposits received from tenants and leaseholders.
5. V31/ Walnut Creek Operations: The decrease in the fund balance primarily due to payment of the MRCA ranger service expenses.
6. V46/River Park Remediation: The increase in the fund balance is due to the replenishment of temporarily transferred funds from the Azusa Wilderness Park Entry project.
7. V52/Various Projects: The decrease in fund balance is mainly attributed to WCA personnel, administrative, operational expenditures, and project management expenses related to the Community Connection to Wildland, the LA River Ranger Pilot Program Implementation and the San Gabriel River Center and Gardens Projects. However, this decrease was partially offset by the temporary transfer of funds from the Subvention Fund for project-related expenses under the Community Connection to Wildland and by the replenishment of labor costs from the Los Angeles County Sanitation District for the River Park Supplemental Environmental Project.

8. V64/River Park Trail/Phase 1: The increase in the fund balance is due to the replenishment of temporarily transferred funds from the Azusa Wilderness Park Entry project.
9. V66/USFS Project: The increase in the fund balance is due to the replenishment of temporarily transferred funds from the River Park River Center Development project.
10. V2B/ San Gabriel Valley Greenway Network Strategic Implementation Plan: The decrease in the fund balance is due to consultant expenditures paid to Active San Gabriel Valley.
11. 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 and Gardens, and the Azusa River Wilderness Projects. However, this decrease was partially offset by the replenishment of temporarily transferred funds from the River Park Supplemental Environmental Project.
12. V2E/ River Park Supplemental Environmental Project: The increase in the fund balance is primarily attributable to a grant reimbursement received from the Los Angeles County Sanitation Districts.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report: 08/31/2025
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 06/30/2025	Difference	Fund Balance as of 08/31/2025	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC000	\$ 14,705	\$ 30,236	\$ 44,941	
Personnel - Citizen Business Bank	V52	P84RMC9102	\$ 12,500	\$ -	\$ 12,500	
Total Administrative/Personnel Funds			\$ 27,206	\$ 30,237	\$ 57,442.00	
Operational Funds						
River Park Operations	V19	WCAFARM	\$ 27,757	\$ (20,567)	\$ 7,191	
El Encanto Operations	V20	WCAAZUSA	\$ 37,400	\$ (29,517)	\$ 7,884	
South Gate Operations	V31	WCASGATE	\$ 52,372	\$ (17,096)	\$ 35,277	
Walnut Creek Operations	V72	WALNUTCRK	\$ 32	\$ 0	\$ 32	
Total Operational Funds			\$ 117,562	\$ (67,179)	\$ 50,383.00	
Project/Capital/Subvention Funds						
River Park Phase IA Implementation	V38	P40RMC3609	\$ 978	\$ 6	\$ 984	RMC
River Park Remediation	V46	SEPDF	\$ 15,964	\$ 20,190	\$ 36,154	SEP
River Park Trail/Phase 1	V47	PropADF	\$ 122	\$ 1	\$ 123	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 923	\$ 6	\$ 929	Prop A
Various Projects	V52	P84RMC09102	\$ 723,601	\$ (311,116)	\$ 412,485	Various
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 7,430	\$ 47	\$ 7,477	RMC
River Park Trail/Phase 1	V64	EEMPDFARM	\$ 6,154	\$ 33,321	\$ 39,475	DF
USFS Projects	V66	USFS Projects	\$ 5,877	\$ 35,684	\$ 41,561	USFS
Oaks Improvement-National Forest Foundation	V71	OAKSNFF	\$ 6,672	\$ 43	\$ 6,715	Forest Foundation
River Park Tree Grant	V76	PROPATREES	\$ 3,693	\$ 24	\$ 3,716	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 276	\$ 2	\$ 277	LACFCD
River Wilderness Park Entry	V78	RMC14001	\$ 260	\$ 2	\$ 262	RMC
Riparian & Interpretive River Park	V79	RPADF	\$ 13,119	\$ 80	\$ 13,200	Resource Agency
Citrus Grove Heights Rest Area	V81	RPACH	\$ 12,232	\$ 78	\$ 12,310	Resource Agency
Conservation Easement Monitoring	V84	CEMONITORING	\$ 1,184	\$ 8	\$ 1,192	
Gateway Cities & River Urban Greening	V85	WCA13002	\$ 3,378	\$ 30	\$ 3,408	Resource Agency
GREEN Project	V96	RMC15112	\$ 1,866	\$ 12	\$ 1,877	RMC
Vasquez Property Acquisition	V99	RMC16001	\$ 185	\$ 1	\$ 186	RMC
Rio Hondo Trailhead Acquisition Project	V03	RMC14004	\$ 3,276	\$ 21	\$ 3,296	RMC
SG Foothills & Mountains Acq. MPP	V2A	RMC17019	\$ 283	\$ 2	\$ 285	RMC
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGmFCD	\$ 523,581	\$ (33,720)	\$ 489,860	LACFCD
LA River Ranger	V2C	RMC18005	\$ 418	\$ 3	\$ 421	RMC
RMC Subvention	V2D	RMC19506	\$ 119,464	\$ (8,116)	\$ 111,348	RMC
River Park Supplemental Environmental Project	V2E	ESCROW238731000	\$ 1,181	\$ 27,017	\$ 28,198	LACSD
Total Project/Capital /Subvention Funds			\$ 1,452,116	\$ (236,377)	\$ 1,215,740	
TOTAL FUND BALANCE			\$ 1,596,884	\$ (273,319)	\$ 1,323,565	