

DATE: March 19, 2026

TO: WCA Governing Board

FROM: WCA Staff

THROUGH: Mark Stanley, Executive Officer

SUBJECT: Item 08: 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 February 28, 2026.

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, and V2D.
2. The following inactive accounts were closed, and their ending balances, including accrued interest totaling \$31,269.92, were transferred to V52 Admin: V38, V71, V78, V81, V84, V85, V96, V99, V03, V2A, and V2C.
3. V15/JPA General Fund: The decrease in the fund balance is primarily attributable to the payment of administrative expenses.
4. V19/River Park Operations: The decrease in the fund balance is primarily attributable to insurance and operational expenses. However, this decrease was partially offset by deposits from leaseholders.
5. V20/El Encanto Operations: The decrease in the fund balance is primarily attributable to insurance and operational expenses. However, this decrease was partially offset by deposits from tenants and leaseholders.
6. V31/ Walnut Creek Operations: The decrease in the fund balance is due to insurance expenses.
7. V46/River Park Remediation: The fund balance increased due to the replenishment of funds temporarily transferred within the River Park program for the Riparian & Interpretive River Park project.
8. V52/Various Projects: The decrease in the fund balance is primarily attributable to payroll, administrative, and project management expenses associated with the San Gabriel River Center and Gardens Project, the Florence Place Revitalization Project, and the replenishment of funds that had been temporarily transferred for the Community Connection to Wildland Project. This

decrease was partially offset by reimbursements received from the River Park Phase 1A–Step 2 Project and the San Gabriel River Center Development Project, as well as labor-related expenses reimbursed under the U.S Forest Service Recreation Improvement Projects Phase II.

9. V64/River Park Trail/Phase 1: The fund balance increased due to the replenishment of funds temporarily transferred within the River Park program for the Riparian & Interpretive River Park project.
10. V66/USFS Project: The decrease in the fund balance is due to project management expenses paid to the Conservation Corps of Long Beach for work related to the U.S. Forest Service Crystal Lake and Coldbrook Campground Improvements and Recreation Improvement Projects Phase II.
11. V2B/ San Gabriel Valley Greenway Network Strategic Implementation Plan: The decrease in the fund balance is primary due to project management expenses paid to Day One for work related to the San Gabriel Valley Greenway Network Strategic Implementation Plan.
12. 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, the Riparian & Interpretive River Park Project, and the River Park Phase 1A–Step 2 Project. However, this increase was partially offset by project management expenditures related to the Community Connection to Wildland Project, the Regional Wildfire Prevention Project, and the San Gabriel River Center and Gardens Project.

WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT

Date of Report: 02/28/26
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 12/31/2025	Difference	Fund Balance as of 02/28/2026	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 145,376	\$ (34,205)	\$ 111,171	
Personnel - Citizen Business Bank	V52	P84RMC9102	\$ 12,500	\$ -	\$ 12,500	
Total Administrative/Personnel Funds			\$ 157,877.00	\$ (34,205)	\$ 123,672.00	
Operational Funds						
River Park Operations	V19	WCAFARM	\$ 22,495	\$ (7,979)	\$ 14,515	
El Encanto Operations	V20	WCAAZUSA	\$ 23,407	\$ (4,683)	\$ 18,724	
South Gate Operations	V31	WCASGATE	\$ 72,595	\$ (40,137)	\$ 32,457	
Walnut Creek Operations	V72	WALNUTCRK	\$ 32	\$ 0	\$ 32	
Total Operational Funds			\$ 118,528.00	\$ (52,800)	\$ 65,729.00	
Project/Capital/Subvention Funds						
River Park Remediation	V46	SEPDF	\$ 22,551	\$ 26,279	\$ 48,831	SEP
River Park Trail/Phase 1	V47	PropADF	\$ 125	\$ 1	\$ 125	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 939	\$ 5	\$ 945	Prop A
Various Projects	V52	P84RMC09102	\$ 528,353	\$ (464,632)	\$ 63,721	Various
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 7,563	\$ 43	\$ 7,605	RMC
River Park Trail/Phase 1	V64	EEMPDFARM	\$ 1,785	\$ 36,637	\$ 38,422	DF
USFS Projects	V66	USFS Projects	\$ 303,554	\$ (300,827)	\$ 2,727	USFS
River Park Tree Grant	V76	PROPATREES	\$ 3,758	\$ 21	\$ 3,780	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 281	\$ 2	\$ 282	LACFCD
Riparian & Interpretive River Park	V79	RPGDF	\$ 1,390	\$ 80	\$ 1,470	Resource Agency
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGmFCD	\$ 495,517	\$ (46,702)	\$ 448,816	LACFCD
RMC Subvention	V2D	RMC19506	\$ 171,397	\$ 40,221	\$ 211,618	RMC
River Park Supplemental Environmental Project	V2E	ESCROW238731000	\$ 1,874	\$ 22	\$ 1,896	LACSD
Total Project/Capital /Subvention Funds			\$ 1,539,087	\$ (708,851)	\$ 830,237	
TOTAL FUND BALANCE			\$ 1,815,492	\$ (795,856)	\$ 1,019,638	