

DATE: May 21, 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 April 30, 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, V46, V52, V64, V2B, and V2D.
2. V15/JPA General Fund: The decrease in the fund balance is primarily attributable to the payment of administrative expenses, including Auditor-Controller labor costs for the period from October 1 through December 31, 2025.
3. V19/River Park Operations: The increase in the fund balance was mainly due to deposits from leaseholders and the replenishment of temporarily transferred funds related to the San Gabriel River Center and Gardens Project. However, the increase was partially offset by operational expenses.
4. V20/EI Encanto Operations: The increase in the fund balance was mainly due to deposits from tenants and leaseholders. However, the increase was partially offset by operational expenses. Additionally, Unit 96 became vacant effective April 1, 2026.
5. V46/River Park Remediation: The decrease in the fund balance was due to the temporarily transferred funds to cover UEI demolition services related to the San Gabriel River Center and Gardens Project.
6. V52/Various Projects: The increase in the fund balance was mainly due to reimbursements received from the San Gabriel River Center and Gardens Project and the Regional Wildfire Prevention Project, as well as an advance reimbursement from the Lower Los Angeles River Ranger Pilot Program Implementation.

However, the increase was partially offset with payroll, administrative, and project management expenses related to the San Gabriel River Center and Gardens

Project and the Lower Los Angeles River Ranger Pilot Program Implementation, along with the replenishment of funds that had been temporarily transferred for the San Gabriel River Center and Gardens Project and Regional Wild Fire Prevention Project.

7. V64/River Park Trail/Phase 1: The decrease in the fund balance was due to the temporarily transferred funds to cover UEI demolition services related to the San Gabriel River Center and Gardens Project.
8. V2B/ San Gabriel Valley Greenway Network Strategic Implementation Plan: The decrease in the fund balance was primarily due to project management expenses paid to the Rowland Heights Women's Club for work related to the San Gabriel Valley Greenway Network Strategic Implementation Plan.
9. V2D/ RMC Subvention: The decrease in the fund balance was due to project management expenditures related to the Azusa River Wilderness Park, Oaks East Fork River Access Project, Community Connection to Wildland Project, and the San Gabriel River Center and Gardens Phase I and Phase II Project. However, the decrease was partially offset with the replenishment of temporarily transferred funds from the San Gabriel River Center and Gardens Project and the Regional Wildfire Prevention Project.

WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT

Date of Report: 04/30/26
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 02/28/2026	Difference	Fund Balance as of 04/30/2026	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 111,171	\$ (34,853)	\$ 76,319	
Personnel - Citizen Business Bank	V52	P84RMC9102	\$ 12,500	\$ -	\$ 12,500	
Total Administrative/Personnel Funds			\$ 123,672.00	\$ (34,853)	\$ 88,819.00	
Operational Funds						
River Park Operations	V19	WCAFARM	\$ 14,515	\$ 52,971	\$ 67,487	
El Encanto Operations	V20	WCAAZUSA	\$ 18,724	\$ 11,315	\$ 30,039	
South Gate Operations	V31	WCASGATE	\$ 32,457	\$ 298	\$ 32,755	
Walnut Creek Operations	V72	WALNUTCRK	\$ 32	\$ 0	\$ 32	
Total Operational Funds			\$ 65,729.00	\$ 64,585	\$ 130,313.00	
Project/Capital/Subvention Funds						
River Park Remediation	V46	SEPDF	\$ 48,831	\$ (38,171)	\$ 10,659	SEP
River Park Trail/Phase 1	V47	PropADF	\$ 125	\$ 1	\$ 126	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 945	\$ 5	\$ 949	Prop A
Various Projects	V52	P84RMC09102	\$ 63,721	\$ 188,403	\$ 252,124	Various
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 7,605	\$ 37	\$ 7,642	RMC
River Park Trail/Phase 1	V64	EEMPDFARM	\$ 38,422	\$ (29,977)	\$ 8,444	DF
USFS Projects	V66	USFS Projects	\$ 2,727	\$ 626	\$ 3,353	USFS
River Park Tree Grant	V76	PROPATREES	\$ 3,780	\$ 18	\$ 3,798	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 282	\$ 1	\$ 284	LACFCD
Riparian & Interpretive River Park	V79	RPGDF	\$ 1,470	\$ 32	\$ 1,502	Resource Agency
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGmFCD	\$ 448,816	\$ (7,270)	\$ 441,546	LACFCD
RMC Subvention	V2D	RMC19506	\$ 211,618	\$ (55,731)	\$ 155,887	RMC
River Park Supplemental Environmental Project	V2E	ESCROW238731000	\$ 1,896	\$ (611)	\$ 1,285	LACSD
Total Project/Capital /Subvention Funds			\$ 830,237	\$ 57,363	\$ 887,599	
TOTAL FUND BALANCE			\$ 1,019,638	\$ 87,095	\$ 1,106,731	