

DATE: June 18, 2026

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 May 31, 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, V52, V2B, and V2D.
2. V15/JPA General Fund: The increase in the fund balance is primarily attributable to the deposits of FY25/26 JPA Contribution from the LA County Flood Control District, partially offset by the Auditor-Controller labor costs for the period from January 1 through March 31, 2026.
3. V19/River Park Operations: The increase in the fund balance was mainly due to deposits from leaseholders. However, the increase was partially offset by operational expenses.
4. V20/El 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.
5. V52/Various Projects: The increase in the fund balance was mainly due to reimbursements received from the San Gabriel River Center and Gardens Project. However, the increase was partially offset with payroll, administrative, and project management expenses related to the San Gabriel River Center and Gardens Phase II Project, Oaks East Fork River Access Project and the Regional Wild Fire Prevention Project.
6. V2B/ San Gabriel Valley Greenway Network Strategic Implementation Plan: The increase in the fund balance is primarily attributed to interest earned during May 2026.
7. V2D/ RMC Subvention: The decrease in the fund balance was due to the project management expenditures related to the San Gabriel River Center and Gardens Phase II Project and the River Park-SEP.

WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT

Date of Report: 05/31/26
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 04/30/2026	Difference	Fund Balance as of 05/31/2026	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 76,319	\$ 24,323	\$ 100,642	
Personnel - Citizen Business Bank	V52	P84RMC9102	\$ 12,500	\$ -	\$ 12,500	
Total Administrative/Personnel Funds			\$ 88,819.00	\$ 24,324	\$ 113,142.00	
Operational Funds						
River Park Operations	V19	WCAFARM	\$ 67,487	\$ 5,153	\$ 72,640	
El Encanto Operations	V20	WCAAZUSA	\$ 30,039	\$ 4,612	\$ 34,650	
South Gate Operations	V31	WCASGATE	\$ 32,755	\$ 109	\$ 32,864	
Walnut Creek Operations	V72	WALNUTCRK	\$ 32	\$ 0	\$ 32	
Total Operational Funds			\$ 130,313.00	\$ 9,874	\$ 140,186.00	
Project/Capital/Subvention Funds						
River Park Remediation	V46	SEPDEF	\$ 10,659	\$ 66	\$ 10,726	SEP
River Park Trail/Phase 1	V47	PropADF	\$ 126	\$ 0	\$ 126	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 949	\$ 2	\$ 951	Prop A
Various Projects	V52	P84RMC09102	\$ 252,124	\$ 561,425	\$ 813,549	Various
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 7,642	\$ 17	\$ 7,659	RMC
River Park Trail/Phase 1	V64	EEMPDEFARM	\$ 8,444	\$ 37	\$ 8,481	DF
USFS Projects	V66	USFS Projects	\$ 3,353	\$ 109	\$ 3,462	USFS
River Park Tree Grant	V76	PROPATREES	\$ 3,798	\$ 9	\$ 3,806	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 284	\$ 1	\$ 284	LACFCD
Riparian & Interpretive River Park	V79	RPGDF	\$ 1,502	\$ 11	\$ 1,513	Resource Agency
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGmFCD	\$ 441,546	\$ 1,050	\$ 442,597	LACFCD
RMC Subvention	V2D	RMC19506	\$ 155,887	\$ (55,918)	\$ 99,969	RMC
River Park Supplemental Environmental Project	V2E	ESCROW238731000	\$ 1,285	\$ (36)	\$ 1,249	LACSD
Total Project/Capital /Subvention Funds			\$ 887,599	\$ 506,775	\$ 1,394,373	
TOTAL FUND BALANCE			\$ 1,106,731	\$ 540,973	\$ 1,647,701	