

DATE: July 16, 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 June 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, V66, V2B, and V2D.
2. V15/JPA General Fund: The decrease in the fund balance is primarily attributable to the payment of administrative expenses.
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/EI Encanto Operations: The decrease in the fund balance is primarily attributable to operational expenses. However, this decrease was partially offset by deposits from tenants and leaseholders.
5. V46/River Park Remediation: The fund balance increased due to the replenishment of funds temporarily transferred within the San Gabriel River Center and Gardens Project.
6. V52/Various Projects: The increase in the fund balance was mainly due to advance reimbursements received from the San Gabriel River Center and Gardens Phase II Project. However, the increase was partially offset with payroll, administrative, and project management expenses related to the Lower Los Angeles River Ranger Pilot Program Implementation, the San Gabriel River Center and Gardens Phase II Project, the Oaks East Fork River Access Project, the San Gabriel River Park Phase 1 Vegetation Enhancement, and the Regional Wild Fire Prevention Project.
7. V64/River Park Trail/Phase 1: The fund balance increased due to the replenishment of funds temporarily transferred within the San Gabriel River Center and Gardens Project.

8. V66/USFS Project: The fund balance increased due to the replenishment of funds temporarily transferred within the San Gabriel River Center and Gardens Project.
9. V2B/ San Gabriel Valley Greenway Network Strategic Implementation Plan: The increase in the fund balance is primarily attributed to interest earned during June 2026.
10. V2D/ RMC Subvention: The increase in the fund balance is due to the replenishment of temporarily transferred funds from the San Gabriel River Center and Gardens Project. However, this increase was partially offset by project management expenditures related to the San Gabriel River Center and Gardens Phase II Project, the Oaks East Fork River Access Project, the San Gabriel River Park Phase 1 Vegetation Enhancement, the Azusa River Wilderness Park Project, and the Regional Wild Fire Prevention Project.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report: 06/30/26
Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 05/31/2026	Difference	Fund Balance as of 06/30/2026	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 100,642	\$ (2,427)	\$ 98,215	
Personnel - Citizen Business Bank	V52	P84RMC9102	\$ 12,500	\$ -	\$ 12,500	
Total Administrative/Personnel Funds			\$ 113,142.00	\$ (2,427)	\$ 110,716.00	
Operational Funds						
River Park Operations	V19	WCAFARM	\$ 72,640	\$ 5,362	\$ 78,002	
El Encanto Operations	V20	WCAAZUSA	\$ 34,650	\$ (1,581)	\$ 33,069	
South Gate Operations	V31	WCASGATE	\$ 32,864	\$ 110	\$ 32,973	
Walnut Creek Operations	V72	WALNUTCRK	\$ 32	\$ 0	\$ 32	
Total Operational Funds			\$ 140,186.00	\$ 3,891	\$ 144,077.00	
Project/Capital/Subvention Funds						
River Park Remediation	V46	SEPDEF	\$ 10,726	\$ 35,055	\$ 45,781	SEP
River Park Trail/Phase 1	V47	PropADF	\$ 126	\$ 0	\$ 127	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 951	\$ 3	\$ 954	Prop A
Various Projects	V52	P84RMC09102	\$ 813,549	\$ (98,062)	\$ 715,487	Various
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 7,659	\$ 21	\$ 7,680	RMC
River Park Trail/Phase 1	V64	EEMPDEFARM	\$ 8,481	\$ 37,034	\$ 45,515	DF
USFS Projects	V66	USFS Projects	\$ 3,462	\$ 40,071	\$ 43,533	USFS
River Park Tree Grant	V76	PROPATREES	\$ 3,806	\$ 10	\$ 3,817	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 284	\$ 1	\$ 285	LACFCD
Riparian & Interpretive River Park	V79	RPGDF	\$ 1,513	\$ (753)	\$ 759	Resource Agency
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGmFCD	\$ 442,597	\$ 1,228	\$ 443,825	LACFCD
RMC Subvention	V2D	RMC19506	\$ 99,969	\$ 133,714	\$ 233,684	RMC
River Park Supplemental Environmental Project	V2E	ESCROW238731000	\$ 1,249	\$ (498)	\$ 751	LACSD
Total Project/Capital /Subvention Funds			\$ 1,394,373	\$ 147,825	\$ 1,542,198	
TOTAL FUND BALANCE			\$ 1,647,701	\$ 149,289	\$ 1,796,991	