

DATE: September 17, 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 26/27 Fund Balance Report with balances as of August 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, V46, V52, V64, V77, V2B, V2D, and V2E.
2. The following inactive accounts were closed, and their ending balances, including accrued interest totaling \$6,020.54, were transferred to V52 Admin: V47, V48, V76, V77, and V79.
3. V15/JPA General Fund: The decrease in the fund balance is primarily attributable to the payment of administrative expenses including FY 2025/26 Q4 LA County Auditor-Controller labor costs.
4. 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.
5. 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.
6. V46/River Park Remediation: The decrease in the fund balance is primarily attributable to the replenishment of funds temporarily borrowed from the Subvention Fund for the River Park project.
7. V52/Various Projects: The decrease in the fund balance is primarily attributable to payroll, administrative, and project management expenses associated with the Azusa River Wilderness Park project, San Gabriel River Center and Gardens Phase II project, Oaks East Fork River Access project, San Gabriel River Park Phase 1 Vegetation Enhancement, Regional Wildfire Prevention project, and SELA Cultural Center. This decrease was partially offset by reimbursements

received from the Community Connections to Wildlands program, Azusa River Wilderness Park project, and River Park Phase 1A Step 2.

8. V64/River Park Trail/Phase 1: The decrease in the fund balance is primarily attributable to the replenishment of funds temporarily borrowed from the Subvention Fund for the River Park project.
9. V2B/ San Gabriel Valley Greenway Network Strategic Implementation Plan: The increase in the fund balance is primarily attributed to interest earned during July and August 2026.
10. V2D/ RMC Subvention: The increase in the fund balance is due to the replenishment of temporarily transferred funds from the Azusa River Wilderness Park project, San Gabriel River Center and Gardens Phase II project, and River Park Phase 1A Step 2. However, this increase was partially offset by project management expenditures related to the Azusa River Wilderness Park project, Oaks East Fork River Access project, Bluebird, Colby, and Easley Preacquisition project, San Gabriel River Park Phase 1 Vegetation Enhancement, and SELA Cultural Center.
11. V2E/ River Park Supplemental Environmental Project: The increase in the fund balance is due to the reimbursements received from the Los Angeles County Sanitation District.

**WATERSHED CONSERVATION AUTHORITY
FUND BALANCE REPORT**

Date of Report: 08/31/26

Report: Fund Balance Report

Project Name	Fund #	Project #	Fund Balance as of 06/30/2026	Difference	Fund Balance as of 08/31/2026	Comments
Administrative/Personnel Funds						
JPA, General Fund	V15	JPAWCA/RMC0000	\$ 98,215	\$ (26,624)	\$ 71,591	
Personnel - Citizen Business Bank	V52	P84RMC9102	\$ 16,926	\$ 1	\$ 16,927	
Total Administrative/Personnel Funds			\$ 115,142.00	\$ (26,624)	\$ 88,518.00	
Operational Funds						
River Park Operations	V19	WCAFARM	\$ 78,002	\$ 10,868	\$ 88,869	
El Encanto Operations	V20	WCAAZUSA	\$ 33,069	\$ (1,298)	\$ 31,771	
South Gate Operations	V31	WCASGATE	\$ 32,973	\$ 209	\$ 33,182	
Walnut Creek Operations	V72	WALNUTCRK	\$ 32	\$ 0	\$ 33	
Total Operational Funds			\$ 144,077.00	\$ 9,779	\$ 153,856.00	
Project/Capital/Subvention Funds						
River Park Remediation	V46	SEPDF	\$ 45,781	\$ (30,196)	\$ 15,585	SEP
River Park Trail/Phase 1	V47	PropADF	\$ 127	\$ (127)	\$ -	Prop A
South Gate Riparian Implementation	V48	PropASGR	\$ 954	\$ (954)	\$ -	Prop A
Various Projects	V52	P84RMC09102	\$ 715,487	\$ (114,604)	\$ 600,883	8
SGR Confluence w/Cattle Cyn Improvement	V61	P84RMC09105	\$ 7,680	\$ 45	\$ 7,725	RMC
River Park Trail/Phase 1	V64	EEMPDFARM	\$ 45,515	\$ (44,487)	\$ 1,028	DF
USFS Projects	V66	USFS Projects	\$ 43,533	\$ 127	\$ 43,660	USFS
River Park Tree Grant	V76	PROPATREES	\$ 3,817	\$ (3,817)	\$ -	Prop A
LACFCD Overlook	V77	LACFCD OVERLK	\$ 285	\$ (285)	\$ -	LACFCD
Riparian & Interpretive River Park	V79	RPGDF	\$ 759	\$ (759)	\$ -	Resource Agency
San Gabriel Valley Greenway Network Strategic Implementation Plan	V2B	SGVGnFCD	\$ 443,825	\$ 2,612	\$ 446,437	LACFCD
RMC Subvention	V2D	RMC19506	\$ 233,684	\$ 119,950	\$ 353,634	RMC
River Park Supplemental Environmental Project	V2E	ESCROW238731000	\$ 751	\$ 20,164	\$ 20,914	LACSD
Total Project/Capital /Subvention Funds			\$ 1,542,198	\$ (52,331)	\$ 1,489,867	
TOTAL FUND BALANCE			\$ 1,801,417	\$ (69,176)	\$ 1,732,241	