

DATE: June 26, 2025

TO: WCA Governing Board

FROM: WCA Staff

THROUGH: Mark Stanley, Executive Officer

SUBJECT: Item 7: Expenditure Report

Attached as Exhibit A is the FY 2024/25 Budget, including fund balances as of May 31, 2025.

REVENUES

1. The JPA Contributions line item is currently below year-to-date budget projections, as the Authority anticipates receiving payment from the LA County Flood Control District in June 2025.
2. The increase in lease revenue is primarily attributed to the inclusion of lease income from 455 Rall Ave and El Encanto Unit 96, which had not been originally projected in the budget due to unforeseen circumstances. These tenants have contributed \$26,664 and \$17,000 year-to-date, respectively, accounting for most of the \$58,370 increase over the budgeted amount.
3. The increase in indirect revenue collected from eligible grants is primarily due to higher-than-anticipated indirect costs generated by multiple active RMC projects. The San Gabriel River Center Development Project (RMC19013) and Community Connections to Wildlands (RMC22027) contributed significantly, accounting for a substantial portion of the total indirect revenue collected year-to-date.
4. The Authority is currently awaiting reimbursement from several grant programs, resulting in lower-than-expected grant revenue year-to-date. Revenue will be recognized once the submitted expenditure is approved, and corresponding reimbursements are received.

EXPENSES

1. The Fiscal Services Auditor-Controller line item is currently below the year-to-date budget projection due to a pending final invoice from the Los Angeles County Auditor-Controller for services rendered between April and June 2025. Once the invoice is received and recorded, this line item is expected to align with the budget projection.
2. The Legal Services line item is currently below the year-to-date budget projection due to a pending invoice from the Department of Justice (DOJ). The remaining balance is expected to be utilized as additional activity occurs throughout the year.

3. The Travel line item is currently over the year-to-date budget projection due to an increase in travel related to picking up warrants from the Los Angeles County Auditor-Controller and delivering checks to different entities.
4. The Other Utilities line item is currently over the year-to-date budget projection due to an increase in the public phone bill from PTS Communications, which began in February 2025. The monthly rate increased from \$83 to \$118, contributing to the budget variance.

WATERSHED CONSERVATION AUTHORITY
FISCAL YEAR 2024 - 2025

FY 24/25 Complete	92%
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As of

DATE OF REPORT: 05/31/2025	Budget FYE 2025	05/31/25	Balance	Budget (%)
Revenues				
General Administrative & Operating Revenue				
JPA Contributions				
LA County Flood Control District	51,500	-	51,500	0%
Rivers and Mountains Conservancy	80,599	80,599	-	100%
Lease Revenue	189,025	247,395	(58,370)	131%
Property Management Contribution	83,681	83,681	-	100%
Fees- Filming/Permits	7,000	-	7,000	0%
Indirect Collected from Eligible Grants	195,888	289,524	(93,636)	148%
Utilities Reimbursements	2,400	1,041	1,359	43%
Subtotal-General Administrative & Operating	610,093	702,240	(92,147)	115%
Grants and Special Projects Revenue				
Grant-Rivers & Mountains Conservancy ^{1,5}	7,068,167	4,520,110	2,548,057	64%
Grant-LA County Flood Control District ^{1,6}	108,775	-	108,775	0%
Grant-SEP ^{2,6}	434,953	-	434,953	0%
Grant-Federal Funds ^{1,6,7}	59,000	-	59,000	0%
Grant-Other State Funds ^{4,6}	122,000	253,877	(131,877)	208%
Grant-Other County & Local Funds ^{2,6}	114,000	-	114,000	0%
Subtotal-Grants and Special Projects	7,906,895	4,773,986	3,132,909	60%
Total Revenue	8,516,988	5,476,227	3,040,761	64%
Expenses				
General Administrative Expenses				
Fiscal Services Auditor-Controller	80,000	(60,000)	20,000	75%
Legal Services	5,360	(2,987)	2,373	56%
Information Technologies	42,226	(40,561)	1,665	96%
Travel	500	(876)	(376)	175%
Financial Audit Services	20,000	-	20,000	0%
Insurance/Insurance Bond	232	(221)	11	95%
Training/Conferences	1,000	-	1,000	0%
Meeting Supplies	100	-	100	0%
Other/Not Classified	7,500	(6,592)	908	88%
Wireless Phones	2,000	(1,661)	339	83%
Personnel Services	6,000	(5,234)	766	87%
Office Supplies	700	(72)	628	10%
Postage & Delivery	300	(260)	40	87%
Printer Supplies	50	-	50	0%
Equipment & Software	7,000	(4,448)	2,552	64%
Subtotal-General Administrative	172,968	(122,912)	50,055	71%

Personnel

Salaries	426,110	(258,825)	167,285	61%
Benefits	64,232	(18,814)	45,418	29%
Benefits Plan Provider Admin Cost	1,593	-	1,593	0%
Employer Taxes	29,774	(19,246)	10,528	65%
Subtotal-Personnel	521,709	(296,885)	224,825	57%

General Operational Expenses

Insurance	64,852	(62,384)	2,468	96%
Security	2,319	(2,025)	294	87%
Building Maintenance and Repair	6,477	(390)	6,087	6%
Grounds Maintenance and Repair	5,000	-	5,000	0%
Electricity	18,751	(12,799)	5,952	68%
Propane	10,000	(9,075)	925	91%
Other Utilities	983	(1,053)	(70)	107%
Waste Removal	13,500	(8,118)	5,382	60%
Water System Operation/Irrigation	15,380	(13,069)	2,311	85%
Property Management	20,000	(15,070)	4,930	75%
Deferred Maintenance Contingency	30,722	-	30,722	0%
Janitorial Services	11,400	(10,450)	950	92%
Ranger Services	100,000	-	100,000	0%
Weed Abatement	3,000	-	3,000	0%
Property Tax	732	(749)	(17)	102%
Subtotal-General Operational	303,116	(135,180)	167,936	45%

Grants and Special Projects Total Expense-Capital Outlay

Grant-Rivers & Mountains Conservancy	6,634,171	(5,453,062)	1,181,109	82%
Grant-LA County Flood Control District	103,645	(10,227)	93,418	10%
Grant-SEP	428,990	(21,128)	407,862	5%
Grant-Federal Funds	50,000	(129,866)	(79,866)	260%
Grant-Other State Funds	108,800	-	108,800	0%
Grant-Other County & Local Funds	100,000	(29,591)	70,409	30%
Subtotal-Grants and Special Projects	7,425,606	(5,643,874)	1,781,732	76%

Total Expense	8,423,399	(6,198,851)	2,224,548	74%
Change in Net Position	93,589	(722,624)	816,213	

Non-Operating Income (Expense)

Subvention - Rivers & Mountains Conservancy	2,500,000	2,500,000	100%
Awaiting Grant Reimbursements Payments	(2,383,143)	(2,383,143)	95%
Total Non-Operating Income (Expense)	116,857	116,857	5%

¹Labor Reimbursed at Salary & EB Only⁵Eligible for Advances²Labor Eligible to be Reimbursed at Admin & Billable ⁶Payment by Reimbursement Only³Labor Reimbursed at Consultant Rate⁷Eligible for additional 10% for Indirect Costs⁴Labor Reimbursed at Grantor Approved Compensation ⁸Primarily SGRDCA, NET, & Los Alamitos