

DATE: July 24, 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 June 30, 2025.

REVENUES

1. The Authority received the annual contribution from the LA County Flood Control District of \$51,500 in June 2025.
2. The increase in lease revenue is primarily due to the inclusion of income from 455 Rall Ave and El Encanto Unit 96, which were not originally projected in the budget due to unforeseen circumstances. These tenants have contributed \$27,353 and \$18,950 year-to-date, respectively.
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 Information Technologies line item exceeds the year-to-date budget projection due to a pending invoice to RMC for Microsoft 365 subscription renewals and add-ons processed through AppRiver. The budget is expected to align with projections once the reimbursement is received.
4. 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.

WATERSHED CONSERVATION AUTHORITY
FISCAL YEAR 2024 - 2025

FY 24/25 Complete	100%
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As of

DATE OF REPORT: 06/30/2025	Budget FYE 2025	06/30/25	Balance	Budget (%)
Revenues				
General Administrative & Operating Revenue				
JPA Contributions				
LA County Flood Control District	51,500	51,500	-	100%
Rivers and Mountains Conservancy	80,599	80,599	-	100%
Lease Revenue	189,025	259,510	(70,485)	137%
Property Management Contribution	83,681	83,681	-	100%
Fees- Filming/Permits	7,000	-	7,000	0%
Indirect Collected from Eligible Grants	195,888	284,824	(88,936)	145%
Utilities Reimbursements	2,400	1,041	1,359	43%
Subtotal-General Administrative & Operating	610,093	761,155	(151,062)	125%
Grants and Special Projects Revenue				
Grant-Rivers & Mountains Conservancy ^{1,5}	7,068,167	4,835,750	2,232,417	68%
Grant-LA County Flood Control District ^{1,6}	108,775	-	108,775	0%
Grant-SEP ^{2,6}	434,953	640,268	(205,315)	147%
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	5,729,895	2,177,000	72%
Total Revenue	8,516,988	6,491,050	2,025,938	76%
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	(44,892)	(2,666)	106%
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	(1,813)	187	91%
Personnel Services	6,000	(5,234)	766	87%
Office Supplies	700	(72)	628	10%
Postage & Delivery	300	(283)	17	94%
Printer Supplies	50	-	50	0%
Equipment & Software	7,000	(4,448)	2,552	64%
Subtotal-General Administrative	172,968	(127,418)	45,550	74%

Personnel

Salaries	426,110	(278,633)	147,477	65%
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	(316,693)	205,016	61%

General Operational Expenses

Insurance	64,852	(62,384)	2,468	96%
Security	2,319	(2,209)	110	95%
Building Maintenance and Repair	6,477	(2,491)	3,986	38%
Grounds Maintenance and Repair	5,000	-	5,000	0%
Electricity	18,751	(14,942)	3,809	80%
Propane	10,000	(9,075)	925	91%
Other Utilities	983	(935)	48	95%
Waste Removal	13,500	(8,289)	5,211	61%
Water System Operation/Irrigation	15,380	(13,069)	2,311	85%
Property Management	20,000	(18,044)	1,956	90%
Deferred Maintenance Contingency	30,722	-	30,722	0%
Janitorial Services	11,400	(11,400)	-	100%
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	(143,585)	159,531	47%

Grants and Special Projects Total Expense-Capital Outlay

Grant-Rivers & Mountains Conservancy	6,634,171	(5,519,132)	1,115,039	83%
Grant-LA County Flood Control District	103,645	(10,227)	93,418	10%
Grant-SEP	428,990	(661,396)	(232,406)	154%
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	(6,350,213)	1,075,393	86%

Total Expense	8,423,399	(6,937,909)	1,485,490	82%
Change in Net Position	93,589	(446,859)	540,448	

Non-Operating Income (Expense)

Subvention - Rivers & Mountains Conservancy	2,500,000	2,500,000	100%
Awaiting Grant Reimbursements Payments	(2,380,536)	(2,380,536)	95%
Total Non-Operating Income (Expense)	119,464	119,464	5%

¹Labor Reimbursed at Salary & EB Only⁵Eligible for Advances²Labor Eligible to be Reimbursed at Admin & Billable⁶Payment by Reimbursement Only³Labor Reimbursed at Consultant Rate⁷Eligible for additional 10% for Indirect Costs⁴Labor Reimbursed at Grantor Approved Compensation⁸Primarily SGRDCA, NET, & Los Alamitos