

DATE: January 15, 2026
TO: WCA Governing Board
FROM: WCA Staff
THROUGH: Mark Stanley, Executive Officer
SUBJECT: Item 7: Expenditure Report

Attached as Exhibit A is the FY 2025/26 Budget with balances as of December 31, 2025.

REVENUES

1. The Authority received JPA Contributions from the River and Mountains Conservancy in December and anticipates receiving the remaining portion from the LA County Flood Control District before fiscal year-end.
2. The Authority received the Property Management Contribution from the River and Mountains Conservancy in December, completing the projected revenues for this line item.
3. The Authority received several reimbursement payments from the Rivers and Mountains Conservancy, including the Community Connection to Wildland, San Gabriel River Center and Gardens, Mount Baldy Wilderness Preserve-Fuel Modification, Vasquez Overlook Acquisition, and Azusa Wilderness Park Entry Projects. As a result, grant revenue and indirect cost increased accordingly during the period.
4. The Authority received reimbursement from the U.S. Forest Service for the Crystal Lake and Coldbrook Campground Improvements and Recreation Improvement Projects Phase II.

EXPENSES

1. The Fiscal Services Auditor-Controller line item is lower than the year-to-date budget projection due to the Authority receiving the first-quarter invoice and anticipating receipt of the second-quarter invoice in the near term, which is expected to maintain alignment with the budgeted allocation for this line item.
2. The Information Technologies line item is lower than the year-to-date budget projection due to current staffing levels during the period. As a result, the reduced number of active employees has led to lower software licensing and account subscription costs.
3. The equipment and software line item is higher than the year-to-date budget projection due to the payment of five months of service fees to Chevron & Rockers for financial software implementation. The budget will be updated to ensure continuity of these services.

4. The building maintenance and repair line item is higher due to mold remediation, cleaning and pest control services performed at the El Encanto office.
5. The Deferred Maintenance Contingency line is higher mainly due to the one-time fumigation cost for drywood termite control.

**WATERSHED CONSERVATION AUTHORITY
FISCAL YEAR 2025 - 2026**

FY 25/26 Complete	50%
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DATE OF REPORT: 12/31/2025	As of			
	Budget FYE 2026	12/31/25	Balance	Budget (%)
Revenues				
General Administrative & Operating Revenue				
JPA Contributions				
LA County Flood Control District	52,685	-	52,685	0%
Rivers and Mountains Conservancy	82,453	82,453	(0)	100%
Lease Revenue	215,046	116,267	98,779	54%
Property Management Contribution	85,606	85,606	(0)	100%
Fees- Filming/Permits	7,000	-	7,000	0%
Indirect Collected from Eligible Grants	303,287	287,111	16,176	95%
Utilities Reimbursements	1,200	520	680	43%
Subtotal-General Administrative & Operating	747,276	571,956	175,320	77%
Grants and Special Projects Revenue				
Grant-Rivers & Mountains Conservancy ^{1,5}	5,254,171	2,366,113	2,888,058	45%
Grant-LA County Flood Control District ^{1,6}	94,662	-	94,662	0%
Grant-SEP ^{2,6}	232,502	319,914	(87,412)	138%
Grant-Federal Funds ^{1,6,7}	-	301,658	(301,658)	0%
Grant-Other State Funds ^{4,6}	162,087	-	162,087	0%
Grant-Other County & Local Funds ^{2,6}	626,944	-	626,944	0%
Subtotal-Grants and Special Projects	6,370,367	2,987,685	3,382,681	47%
Total Revenue	7,117,643	3,559,642	3,558,001	50%
Expenses				
General Administrative Expenses				
Fiscal Services Auditor-Controller	82,400	(20,600)	61,800	25%
Legal Services	42,000	(14,757)	27,243	35%
Information Technologies	47,778	(17,543)	30,235	37%
Travel	2,400	(61)	2,339	3%
Financial Audit Services	20,000	-	20,000	0%
Insurance/Insurance Bond	221	(221)	-	100%
Training/Conferences	1,000	-	1,000	0%
Meeting Supplies	100	-	100	0%
Other/Not Classified	7,500	(604)	6,896	8%
Wireless Phones	2,000	(785)	1,216	39%
Personnel Services	12,000	(5,250)	6,750	44%
Office Supplies	700	-	700	0%
Postage & Delivery	360	(91)	269	25%
Printer Supplies	50	-	50	0%
Equipment & Software	39,448	(25,548)	13,900	65%
Subtotal-General Administrative	257,958	(85,460)	172,498	33%

Personnel				
Salaries				
In-House Staff	230,084	(37,907)	192,177	16%
Consultant Support	525,089	(10,664)	514,425	2%
Benefits				
Benefits Plan Provider Admin Cost	1,593	-	1,593	0%
Employer Taxes	22,315	(2,762)	19,553	12%
Subtotal-Personnel	845,295	(54,148)	791,147	6%
General Operational Expenses				
Insurance	70,000	-	70,000	0%
Security	2,430	(1,104)	1,325	45%
Building Maintenance and Repair	6,000	(5,363)	638	89%
Grounds Maintenance and Repair	5,000	-	5,000	0%
Electricity	29,280	(6,789)	22,491	23%
Propane	11,000	(2,160)	8,840	20%
Other Utilities	354	-	354	0%
Waste Removal	7,541	(4,313)	3,227	57%
Water System Operation/Irrigation	4,339	(563)	3,776	13%
Property Management	20,000	(6,315)	13,685	32%
Deferred Maintenance Contingency	10,752	(20,621)	(9,869)	192%
Janitorial Services	12,540	(5,700)	6,840	45%
Ranger Services	1,000	-	1,000	0%
Weed Abatement	3,000	-	3,000	0%
Property Tax	860	-	860	0%
Subtotal-General Operational	184,096	(52,928)	131,168	29%
Grants and Special Projects Total Expense-Capital Outlay				
Grant-Rivers & Mountains Conservancy	4,745,656	(1,670,843)	3,074,813	35%
Grant-LA County Flood Control District	85,500	-	85,500	0%
Grant-SEP	210,000	(65,284)	144,716	31%
Grant-Federal Funds	-	(276,219)	(276,219)	
Grant-Other State Funds	146,400	-	146,400	0%
Grant-Other County & Local Funds	566,266	-	566,266	0%
Subtotal-Grants and Special Projects	5,753,822	(2,012,345)	3,741,476	35%
Total Expense	7,041,170	(2,204,881)	4,836,289	31%
Change in Net Position	76,473	1,354,761	(1,278,288)	

Non-Operating Income (Expense)

Subvention - Rivers & Mountains Conservancy	2,500,000	2,500,000	100%
Awaiting Grant Reimbursements Payments	(2,388,652)	(2,328,603)	93%
Total Non-Operating Income (Expense)	111,348	171,397	7%

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 Compensat⁸Primarily SGRDCA, NET, & Los Alamitos