

DATE: March 19, 2026

TO: WCA Governing Board

FROM: WCA Staff

THROUGH: Mark Stanley, Executive Officer

SUBJECT: Item 07: Expenditure Report

Attached as Exhibit A is the FY 2025/26 Budget with balances as of February 28, 2026.

REVENUES

1. The Authority is expecting the JPA contribution from the Los Angeles County Flood Control District, which is anticipated to be received in Quarter 4.
2. The Authority received several reimbursement payments during the period related to the River Park Phase 1A–Step 2 Project and the San Gabriel River Center Development Project. As a result, grant revenue and associated indirect costs increased accordingly. However, the actual amount remains below the projection as reimbursements for the Lower Los Angeles River Ranger Pilot Program Implementation and the San Gabriel River Center and Gardens Project are still pending. Once those reimbursements are received, the revenue is expected to align with the projection.
3. The Authority received reimbursements from the LA County Sanitation District for the San Gabriel River Center and Gardens Project.

EXPENSES

1. The Fiscal Services Auditor-Controller line item reflects the receipt of the first- and second-quarter invoices during the period and aligns with the budgeted allocation for this line item.
2. The Postage and Delivery line item is lower than the projection due to a lower volume of mailings during the period.
3. The Insurance line item is higher than projected because the Authority paid the full annual insurance premium during the period. No additional insurance expenses are expected for the remainder of the year as the cost has already been fully expensed.
4. The Propane line item is lower than projected due to lower usage during the reporting period.

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

| | |
|-------------------|-----|
| FY 25/26 Complete | 67% |
|-------------------|-----|

| DATE OF REPORT: 02/28/2026 | Mid-Year Budget FYE 2026 | As of 02/28/26 | 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 | - | 100% |
| Lease Revenue | 215,046 | 162,680 | 52,366 | 76% |
| Property Management Contribution | 85,606 | 85,606 | - | 100% |
| Fees- Filming/Permits | 7,000 | - | 7,000 | 0% |
| Indirect Collected from Eligible Grants | 373,287 | 338,691 | 34,596 | 91% |
| Utilities Reimbursements | 1,200 | 693 | 507 | 58% |
| Subtotal-General Administrative & Operating | 817,277 | 670,123 | 147,154 | 82% |
| Grants and Special Projects Revenue | | | | |
| Grant-Rivers & Mountains Conservancy ^{1,5} | 5,025,656 | 2,366,113 | 2,659,543 | 47% |
| Grant-LA County Flood Control District ^{1,6} | - | - | - | 0% |
| Grant-SEP ^{2,6} | 65,284 | 1,422,532 | (1,357,249) | 2179% |
| Grant-Federal Funds ^{1,6,7} | 146,173 | 301,658 | (155,485) | 206% |
| Grant-Other State Funds ^{4,6} | 162,087 | - | 162,087 | 0% |
| Grant-Other County & Local Funds ^{2,6} | - | - | - | 0% |
| Subtotal-Grants and Special Projects | 5,399,201 | 4,090,303 | 1,308,897 | 76% |
| Total Revenue | 6,216,477 | 4,760,426 | 1,456,051 | 77% |
| Expenses | | | | |
| General Administrative Expenses | | | | |
| Fiscal Services Auditor-Controller | 82,400 | (41,200) | 41,200 | 50% |
| Legal Services | 5,000 | - | 5,000 | 0% |
| Information Technologies | 47,778 | (25,532) | 22,247 | 53% |
| Travel | 2,400 | (160) | 2,240 | 7% |
| 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 | (1,233) | 768 | 62% |
| Personnel Services | 12,000 | (7,541) | 4,459 | 63% |
| Office Supplies | 700 | - | 700 | 0% |
| Postage & Delivery | 360 | (157) | 203 | 43% |
| Printer Supplies | 50 | - | 50 | 0% |
| Equipment & Software | 39,448 | (34,997) | 4,452 | 89% |
| Subtotal-General Administrative | 220,958 | (111,644) | 109,314 | 51% |

Personnel

| | | | | |
|-----------------------------------|----------------|-----------------|----------------|------------|
| Salaries | | | | |
| In-House Staff | 94,262 | (51,564) | 42,698 | 55% |
| Consultant Support | 45,664 | (11,740) | 33,924 | 26% |
| Benefits | 31,236 | (5,969) | 25,267 | 19% |
| Benefits Plan Provider Admin Cost | 1,593 | - | 1,593 | 0% |
| Employer Taxes | 15,573 | (4,076) | 11,497 | 26% |
| Subtotal-Personnel | 188,328 | (73,349) | 114,979 | 39% |

General Operational Expenses

| | | | | |
|-------------------------------------|----------------|------------------|----------------|------------|
| Insurance | 70,000 | (63,486) | 6,514 | 91% |
| Legal Services | 32,757 | (17,904) | 14,853 | 55% |
| Security | 2,430 | (1,473) | 957 | 61% |
| Building Maintenance and Repair | 11,000 | (5,363) | 5,638 | 49% |
| Grounds Maintenance and Repair | 5,000 | - | 5,000 | 0% |
| Electricity | 13,989 | (11,247) | 2,742 | 80% |
| Propane | 11,000 | (4,602) | 6,398 | 42% |
| Other Utilities | 354 | - | 354 | 0% |
| Waste Removal | 7,541 | (5,755) | 1,786 | 76% |
| Water System Operation/Irrigation | 16,839 | (822) | 16,017 | 5% |
| Property Management | 20,000 | (7,863) | 12,137 | 39% |
| Deferred Maintenance Contingency | 70,621 | (20,621) | 50,000 | 29% |
| Janitorial Services | 12,540 | (7,600) | 4,940 | 61% |
| Ranger Services | 1,000 | - | 1,000 | 0% |
| Weed Abatement | 3,000 | - | 3,000 | 0% |
| Property Tax | 860 | - | 860 | 0% |
| Subtotal-General Operational | 278,931 | (146,736) | 132,194 | 53% |

Grants and Special Projects Total Expense-Capital Outlay

| | | | | |
|---|------------------|--------------------|------------------|------------|
| Grant-Rivers & Mountains Conservancy | 5,025,656 | (2,057,886) | 2,967,770 | 41% |
| Grant-LA County Flood Control District | - | (59,239) | (59,239) | |
| Grant-SEP | 65,284 | (73,096) | (7,813) | 112% |
| Grant-Federal Funds | 130,046 | (276,299) | (146,253) | 212% |
| Grant-Other State Funds | 146,400 | - | 146,400 | 0% |
| Grant-Other County & Local Funds | - | - | - | |
| Subtotal-Grants and Special Projects | 5,367,385 | (2,466,520) | 2,900,865 | 46% |

| | | | | |
|------------------------|------------------|--------------------|------------------|------------|
| Total Expense | 6,055,601 | (2,798,249) | 3,257,352 | 46% |
| Change in Net Position | 160,876 | 1,962,178 | (1,801,301) | |

Non-Operating Income (Expense)

| | | | | |
|---|--|----------------|----------------|-----------|
| Subvention - Rivers & Mountains Conservancy | | 2,500,000 | 2,500,000 | 100% |
| Awaiting Grant Reimbursements Payments | | (2,388,652) | (2,288,382) | 92% |
| Total Non-Operating Income (Expense) | | 111,348 | 211,618 | 8% |

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