DATE: July 16, 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 June 30, 2026.

REVENUES

1. Lease revenue is slightly above projections. However, the tenant in Unit 98 did not renew the month-to-month lease and was scheduled to move out on July 12, 2026.

2. RMC grant revenue is slightly above projections, as the Authority received several advance payments in June related to the Community Connection to Wildlands project and the San Gabriel River Center and the Gardens Project Phase II.

3. The SEP grant revenue exceeded projections due to reimbursement received from the LACSD-SEP for LA Engineering construction expenses related to the San Gabriel River Center and Gardens Project. This was previously reported in the June Board Report.

4. The federal grant revenue exceeded projections due to reimbursement received from the U.S. Forest Service for project expenditures associated with the Coldbrook and Crystal Lake Host Site Project. This was previously reported in the June Board Report.

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 2026. Once the invoice is received and recorded, this line item is expected to align with the budget projection.

2. Electricity expenditure is slightly above budget due to the Agency resuming responsibility for the Edison account at the vacant 455 S. Rall Avenue property to maintain active utility service.

3. Propane expenditure is lower than projected due to the vacancy of unit 96, resulting in reduced propane usage.

4. The Waste Removal line item is higher than projected due to additional trash service related to the vacancy and clean-out process for Unit 96.

WATERSHED CONSERVATION AUTHORITY
FISCAL YEAR 2025 - 2026

FY 25/26 Complete	100%

DATE OF REPORT: 06/30/2026	Mid Year Budget FYE 2026	As of 06/30/26	Balance	Budget (%)
Revenues				
General Administrative & Operating Revenue				
JPA Contributions				
LA County Flood Control District	52,685	52,685	-	100%
Rivers and Mountains Conservancy	82,453	82,453	-	100%
Lease Revenue	215,046	223,136	(8,090)	104%
Property Management Contribution	85,606	85,606	-	100%
Fees- Filming/Permits	7,000	-	7,000	0%
Indirect Collected from Eligible Grants	373,287	356,508	16,779	96%
Utilities Reimbursements	1,200	1,039	161	87%
Subtotal-General Administrative & Operating	817,277	801,427	15,850	98%
Grants and Special Projects Revenue				
Grant-Rivers & Mountains Conservancy[1,5]	5,025,656	5,126,179	(100,523)	102%
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	6,850,369	(1,451,169)	127%
Total Revenue	6,216,477	7,651,796	(1,435,319)	123%
Expenses				
General Administrative Expenses				
Fiscal Services Auditor-Controller	82,400	(61,800)	20,600	75%
Legal Services	5,000	(4,503)	497	90%
Information Technologies	47,778	(42,298)	5,480	89%
Travel	2,400	(318)	2,082	13%
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	(1,457)	544	73%
Personnel Services	12,000	(10,771)	1,229	90%
Office Supplies	700	-	700	0%
Postage & Delivery	360	(238)	122	66%
Printer Supplies	50	-	50	0%
Equipment & Software	39,448	(35,704)	3,745	91%
Subtotal-General Administrative	220,958	(157,913)	63,045	71%

Personnel				
Salaries				
In-House Staff	94,262	(76,321)	17,941	81%
Consultant Support	45,664	(16,242)	29,421	36%
Benefits	31,236	(11,261)	19,975	36%
Benefits Plan Provider Admin Cost	1,593	-	1,593	0%
Employer Taxes	15,573	(5,575)	9,998	36%
Subtotal-Personnel	188,328	(109,399)	78,929	58%
General Operational Expenses				
Insurance	70,000	(63,486)	6,514	91%
Legal Services	32,757	(18,289)	14,468	56%
Security	2,430	(2,209)	221	91%
Building Maintenance and Repair	11,000	(7,566)	3,434	69%
Grounds Maintenance and Repair	5,000	-	5,000	0%
Electricity	13,989	(15,153)	(1,164)	108%
Propane	11,000	(6,928)	4,072	63%
Other Utilities	354	-	354	0%
Waste Removal	7,541	(8,755)	(1,215)	116%
Water System Operation/Irrigation	16,839	(1,557)	15,282	9%
Property Management	20,000	(8,994)	11,006	45%
Deferred Maintenance Contingency	70,621	(20,621)	50,000	29%
Janitorial Services	12,540	(11,400)	1,140	91%
Ranger Services	1,000	-	1,000	0%
Weed Abatement	3,000	-	3,000	0%
Property Tax	860	-	860	0%
Subtotal-General Operational	278,931	(164,958)	113,973	59%
Grants and Special Projects Total Expense-Capital Outlay				
Grant-Rivers & Mountains Conservancy	5,025,656	(3,579,760)	1,445,895	71%
Grant-LA County Flood Control District	-	-	-	0%
Grant-SEP	65,284	(76,973)	(11,689)	118%
Grant-Federal Funds	130,046	(146,433)	(16,387)	113%
Grant-Other State Funds	146,400	-	146,400	0%
Grant-Other County & Local Funds	-	(9,859)	(9,859)	
Subtotal-Grants and Special Projects	5,367,385	(3,813,024)	1,554,361	71%
Total Expense	6,055,601	(4,245,294)	1,810,307	70%
Change in Net Position	160,876	3,406,502	(3,245,626)	

Non-Operating Income (Expense)				
Subvention - Rivers & Mountains Conservancy		2,500,000	2,500,000	100%
Awaiting Grant Reimbursements Payments		(2,266,316)	(2,266,316)	91%
Total Non-Operating Income (Expense)		233,684	233,684	9%

[1]Labor Reimbursed at Salary & EB Only
[2]Labor Eligible to be Reimbursed at Admin & Billable
[3]Labor Reimbursed at Consultant Rate
[4]Labor Reimbursed at Grantor Approved Compensat
5Eligible for Advances
6Payment by Reimbursement Only
7Eligible for additional 10% for Indirect Costs
8Primarily SGRDCA, NET, & Los Alamitos