

PUENTE HILLS HABITAT PRESERVATION AUTHORITY

Measure PH

FISCAL OVERSIGHT ADVISORY COMMITTEE

April 14, 2026, Tuesday, 4 p.m.

The special meeting will take place in-person.
Members of the public can observe and participate in the meeting in person.

LOCATION:

Whittier Senior Center: 13225 Walnut St., Whittier, CA 90602.

Alexander Merkel	Whittier
Andrew Moraga	Whittier
Rick Gonzalez	Whittier
Bryan Coreas	Rowland Heights
Shawn Murray	Rowland Heights
Bala Venkataraman	Hacienda Heights
Christopher Luna	Hacienda Heights
Brian Bergman	La Habra Heights
Manuel Urteaga	District 4/ Workman Mill Area

Members of the public may provide electronic comments by Monday, April 13, 2026, by 4:00 p.m. to info@habitatauthority.org Please label the email in the subject heading as “Public Comments.” Public comments may also be verbally heard during item 5 of the meeting.

72 hours prior to Fiscal Oversight Advisory Committee meetings, the entire Fiscal Oversight Advisory Committee agenda package is available for review, along with any meeting-related writings or documents provided to a majority of the Committee members after distribution of the agenda package, at the Authority’s website, www.habitatauthority.org. In accordance with the Americans with Disabilities Act of 1990, if you require a disability related modification or accommodation to participate in this meeting, including auxiliary aids or services, please call Carlos Zelaya at 562.945.9003, at least 48 hours prior to meeting.

Pursuant to Section 54956 of the Government Code, the Puente Hills Habitat Preservation Authority (Authority) will hold a special meeting of the Fiscal Oversight Advisory Committee (FOAC) at the above time and location for the purpose of:

Oath of Office for all Committee Members.

AGENDA

- 1) Call to order.
- 2) Roll call.
- 3) Welcome by Ivan Sulic, Authority Chair of the Board of Directors.

- 4) Discussion and possible action regarding election of Committee Chair and Vice Chair.
- 5) Public comments.
- 6) Discussion and review about Committee meeting schedule.
- 7) Discussion and review Brown Act/parliamentary procedures.
- 8) Discussion and review of Authority Resolution No. 2024-07 Forming a Community Facilities District and to levy special taxes therein, with review of Exhibit B regarding qualifying costs.
- 9) Discussion and review regarding Committee Member onboarding documents.
- 10) Overview presentation of Authority operations.
- 11) Discussion, review, receive and file of Authority current fiscal year 2025-26 budgets.
- 12) Closing remarks (Comments/questions from Committee Members and/or Executive Director).
- 13) Adjournment and announcement of the next meeting. Possible meeting tentatively scheduled for May 19, 2026.

The Puente Hills Habitat Preservation Authority is a public entity established pursuant to the Joint Exercise of Powers Act by agreement between the City of Whittier, Los Angeles County, and Sanitation Districts of Los Angeles County. Regular meetings of the Fiscal Oversight Advisory Committee are scheduled quarterly for the Tuesday before the third Thursday of the month. Questions about any agenda item can be addressed to Andrea Gullo, Executive Director, 562.945.9003.

Puente Hills
Habitat Preservation Authority

MEMORANDUM

Meeting Date: April 14, 2026

To: Fiscal Oversight Advisory Committee

Prepared by: Andrea Gullo, Executive Director

Agenda Item 4) Discussion and possible action regarding election of Committee Chair and Vice Chair.

Background:

In June 2025 the Board of Directors approved the attached Advisory Committee election policies. The Chair and Vice Chair positions are rotational and elections to the positions occur annually. This year an Advisory Committee Member from the City of Whittier is scheduled to fill the Chair position, and a member representing Supervisorial District 4 is scheduled to fill the Vice Chair position. Please see the attached policies.

FOAC Chair and Vice Chair Rotation

Chair	Vice Chair
Whittier	District 4 (Wkman Mill)
District 4 (Wkman Mill)	La Habra Heights
La Habra Heights	Hacienda Heights
Hacienda Heights	Rowland Heights
Rowland Heights	Whittier

Attachments:

Election policies

Recommendation:

- 1) That a member nominate a Chair person, and have this motion seconded by another for a vote.
- 2) That a member nominate a Vice Chair person, and have this motion seconded by another for a vote.



Puente Hills Habitat Preservation Authority

Endowment Provided by the Puente Hills Landfill

MEMBERS OF THE BOARD OF DIRECTORS

Ivan Sulic
Chair
County of Los Angeles

Mary Ann Pacheco
Vice Chair
City of Whittier

Robert Ferrante
Director Sanitation Districts of
Los Angeles County

Cassandra Garcia
Director
Hacienda Heights

Fiscal Oversight Advisory Committee (FOAC) Election of Officers Policy

1. The FOAC's chair and vice-chair positions (the positions) shall have a standard term limit of one year. Committee members may be elected to hold these positions in the future but not in consecutive calendar years, except as described in section 3 below.
2. The positions shall rotate by communities represented on the FOAC. Starting in the year 2026 a FOAC member representing Whittier shall be elected to hold the chair position, following each year afterwards by a member from District 4 (Workman Mill Rd area, etc.), La Habra Heights, Hacienda Heights, and followed by a member from Rowland Heights. Starting in 2026, the vice-chair position shall be a member from District 4 (Workman Mill Rd area, etc.), and followed each year by a member from La Habra Heights, Hacienda Heights, Rowland Heights, and Whittier. If community does not have a Committee Member that chooses to be chair or vice-chair, the opportunity shall be passed on to the next community in the queue.
3. If a vacancy occurs with the positions, the FOAC shall vote at the next meeting to fill that position with a member from which community the position was held. In the event that a community member representing that of the current position is unavailable or unwilling to be elected to fill the vacancy, then the succeeding community in the rotation will be eligible for election into that vacant position, as well as be eligible for re-election at the next first meeting of the calendar year. The objective is to not have any position held by the same community for two consecutive years, but not be shorter than one year in length. Should the chair position change representative communities then the vice-chair position shall rotate community representatives as well.
4. Should no member decide to make themselves available for election, the current officer shall continue to hold that position until a replacement officer is elected even if the officer's term expires.
5. The FOAC is eligible to elect any member to the positions out of rotation order if it acts by a majority in the belief that the interests of the Authority will be best served in that

manner. The above policy is compatible with Authority Board Resolution 2025-04 that established the FOAC. It states that the chair and vice-chair will be elected annually by the committee.

The Resolution allows for a re-election of officers, which would be the case should a member be reelected to a position in a non-consecutive year of holding that position, or in the special case of a member who has filled a vacant position the previous year. For example, if Rowland Heights' representative as chair is no longer available in May to hold the position, then at the June FOAC meeting a vote shall occur to elect a different Rowland Heights representative to that position. If no other Rowland Heights member is available to fill that position, then a FOAC member from Whittier shall be elected to the position of chair. With this being the case, the vice-chair position will need to rotate to the next representative community, District 4 (Workman Mill Rd, etc.). At the next annual election (January) the next year, the Whittier FOAC chair member will be eligible for re-election to the chair position, or another member from Whittier will be eligible for election to the chair position. The same logic applies for the vice-chair position.

Puente Hills
Habitat Preservation Authority

MEMORANDUM

Meeting Date: April 14, 2026

To: Fiscal Oversight Advisory Committee

Prepared by: Andrea Gullo, Executive Director

Agenda Item 6) Discussion and review about Committee meeting schedule.

Background:

FOAC regular meetings will be held quarterly at 4 p.m. on Tuesdays (same week as the Board of Directors meeting).

The first meeting of the Committee is being held on April 14, 2026. The first meeting is primarily introductory in nature, and therefore, a May 2026 meeting for the Committee is suggested for consideration. Quarterly meetings after this would follow a possible regular schedule as follows: August, November, February, and May if needed.

August	September	October
November	December	January
February	March	April
May	June	July

Recommendation:

That the Committee adopt a regular quarterly schedule identifying preferred months to conduct meetings.

Puente Hills
Habitat Preservation Authority

MEMORANDUM

Meeting Date: April 14, 2026

To: Fiscal Oversight Advisory Committee

Prepared by: Andrea Gullo, Executive Director

Agenda Item 7) Discussion and review Brown Act/parliamentary procedures.

Background:

Attached for your review are brief guides on the Brown Act, which governs these Committee meetings, and standard parliamentary procedures.

Recommendation:

None. This is a discussion item.

Brown Act: Brief Guide

What the Brown Act Requires

- Meetings of the board or committees must be open and public.
- The public has the right to attend, observe, and participate in real time.

What Counts as a Meeting

- A meeting occurs when a majority of members gather to discuss agency business.
- Meetings can happen in person or through technology.
- A vote does not have to occur for a violation to happen.

Serial Meetings Are Not Allowed

- Members may not use separate conversations to reach agreement outside a meeting.
- This includes daisy-chain and hub-and-spoke communications.
- Emails, texts, phone calls, and messages can all create violations.

Email and Social Media

- Do not email or text a majority of the body about agency business.
- Avoid reply-all messages and do not ask for responses.
- Members may not respond to another member's social media post on agency business. Likes, reactions, and emojis count as discussion.

Agendas and Public Comment

- Items must be listed on a posted agenda before discussion or action.
- Agendas must be posted 72 hours in advance of a regular meeting (24 hours if a special meeting).
- The public must be allowed to comment on agenda items.
- On non-agendized items, members may only briefly respond or refer the issue to staff.

Closed Sessions (Board only)

- Closed sessions are allowed only for limited topics such as litigation or personnel.
- Information discussed in closed session is confidential.

Teleconference Participation

- Traditional teleconferenced meetings must include be noticed on the agenda: the teleconference location must be included, the agenda must be posted at each teleconference location, and each location must be accessible by the public. At least a quorum of the legislative body must be located within the jurisdiction. All votes must be taken by rollcall.

- Members may attend by teleconference for limited just-cause reasons, such as illness or caregiving, without making their location accessible to the public, provided all other procedural requirements are followed.
- Members may attend by teleconference as a reasonable accommodation under the ADA, and their participation will count towards a quorum at the physical location of the meeting.
- Please contact the Habitat Authority counsel with enough notice prior to the agenda posting requirement (or prior to the meeting for just cause) to ensure all procedures are followed.

Why Compliance Matters

- Violations can result in lawsuits, fines, or invalidated actions.
- Each member may be personally responsible for knowing the rules.
- When in doubt, save the discussion for a properly noticed public meeting.
- When in doubt, consult the Habitat Authority's legal counsel.

Rules of Order Guide

Overview

This guide summarizes key rules of order and motion practice. It is designed to help board and committee members participate effectively, ensure fair deliberations, and maintain orderly meetings.

1. What Is a Motion?

A motion is any formal proposal for action by the governing body.

How to Make a Motion:

- Obtain the floor (be recognized by the Chair).
- State: 'Mr./Madam Chair, I move...' followed by the proposed action.
- Wait for a second by another member.
- If seconded, discussion follows and the motion is put to a vote.
- If no second is made, the motion dies for lack of a second.

2. Amendments and Substitute Motions

An amendment modifies the main motion and may be offered at any time before adoption or rejection, and also requires a second. A “friendly amendment” can be made if the amendment is accepted by the maker and second of the original motion. Debate focuses only on the amendment, which is voted on before returning to the main motion (a friendly amendment does not require voting on the original motion).

A substitute motion replaces the entire main motion, and requires a second. If adopted, no further action on the original motion is required. If the substitute motion dies for lack of a second or does not pass, then the body votes on the original motion.

3. Motion to Reconsider

May be made only by a member who voted on the prevailing side. Must be made in the same meeting and reopens debate.

4. Motion to Continue

To a date certain specifies an exact future meeting date. To a date uncertain provides no specific date and generally requires re-noticing.

5. Chair's Responsibilities

The Chair administers deliberations, announces agenda items, keeps members on topic, restates motions, recognizes speakers, enforces rules, calls for votes, responds to requests, and rules on points of order.

6. Voting Rules

Approval of a motion requires a majority of members present. Tie votes result in denial. Ordering the previous question ends debate and requires an immediate vote.

Rules of Order Guide

7. Abstention and Recusal

Recusal is required when a conflict of interest exists and removes the member from quorum. Abstention is voluntary, counts toward quorum, and is not a yes or no vote.

8. Public's Right to Speak

The Brown Act requires public comment on agenda items and matters within the body's jurisdiction. The body may impose reasonable, viewpoint-neutral limits to maintain order.

9. Public Hearings and Due Process

Members must avoid off-record discussions, disclose ex parte contacts, focus on receiving testimony, and keep an open mind until deliberations following the close of the hearing.

Puente Hills
Habitat Preservation Authority

MEMORANDUM

Meeting Date: April 14, 2026

To: Fiscal Oversight Advisory Committee

Prepared by: Andrea Gullo, Executive Director

Agenda Item **8) Discussion and review of Authority [Resolution No. 2024-07](#) Forming a Community Facilities District and to levy special taxes therein, with review of Exhibit B regarding qualifying costs.**

Background:

Attached for discussion and review is the Authority Resolution No. 2024-07, provided for background of how and for what purpose the community facilities district for the voter-approved Measure PH was created.

Recommendation:

None.

Puente Hills Habitat Preservation Authority
Resolution No. 2024-07

**RESOLUTION TO FORM A COMMUNITY FACILITIES DISTRICT AND TO
LEVY SPECIAL TAXES THEREIN**

PUENTE HILLS HABITAT PRESERVATION AUTHORITY
Community Facilities District No. 2024-01
(Puente Hills Preserve Protection)

WHEREAS, the Puente Hills Habitat Preservation Authority (“Authority”) manages approximately 3,886 acres of public open space in the Puente Hills Preserve, which includes Hacienda Hills, Turnbull Canyon, Sycamore Canyon, Hellman Park, Arroyo Pescadero and Powder Canyon, and

WHEREAS, the Authority’s mission includes the restoration and management of the Puente Hills for preservation of native wildlife and plants, to provide outdoor recreation for the community, and also to prevent and respond to wildfires and other emergencies in the area; and

WHEREAS, the Authority has created safe habitats for important wildlife, including birds protected by the federal Endangered Species Act and foxes, deer and bobcats; and

WHEREAS, the Authority also works to assist with wildfire preparedness and emergency response with rangers and park staff they currently contract with to provide patrol services; and

WHEREAS, these rangers and park staff also help to keep Authority lands safe and clean and provide trail and vandalism repair, homeless encampment and debris removal services, prevent car break-ins and drug use on lands and the surrounding neighborhoods, in addition to assisting with fuel clearance from homes and emergency access routes and extra patrol during high fire threat season; and

WHEREAS, the Authority does not receive permanent ongoing funding to meet its needs from local or state agencies but has been funded through the years by an investment portfolio referred to as an endowment and several competitive one-time grants to protect critical services, and

WHEREAS, the Authority has made many budgetary reductions in recent years to maintain a balanced budget, costs have continued to increase, and the remaining program and service levels do not meet current ongoing needs, even as lengthening fire seasons and neighborhood safety concerns increase the need for services, and

WHEREAS, without an additional stable funding source, the Authority will be forced to make additional cuts, which could include eliminating Ranger services and limiting access for individuals and families; and

WHEREAS, on June 12, 2024, the Board of Directors ("Board") of the Authority, County of Los Angeles, State of California, adopted Resolution No. 2024-04 entitled "Resolution of the Board of Directors of the Puente Hills Habitat Preservation Authority Declaring Intention to Establish a Community Facilities District (the "Resolution of Intention") with respect to Community Facilities District No. 2024-01 (Puente Hills Preserve Protection) (the "CFD") of the Authority pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"); and

WHEREAS, the Resolution of Intention incorporates a map of the proposed boundaries of the CFD are as shown on the map attached hereto as Exhibit A, states the services to be provided, the cost of providing such services, and the rate and method of apportionment of the special tax to be levied within the CFD, and is on file with the Board Secretary and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, the services to be provided by the CFD as stated in the Resolution of Intention are set forth in Exhibit B attached hereto and hereby made a part hereof (the "Services"); and

WHEREAS, a notice of a public hearing relating to the establishment of the CFD, the extent of the CFD, the funding of certain types of services, and all other related matters have been given, and a report containing a brief description of the public facilities and services by type that will in the Executive Director's opinion be required to adequately meet the needs of the CFD and the officer's estimate of the cost of providing those public services ("CFD Public Hearing Report"), as ordered by this Board, has been presented to this Board and has been made a part of the record of the hearing to establish such CFD, all pursuant to the Act and the Resolution of Intention relating to the proposed formation of the CFD; and

WHEREAS, at the hearing, all interested persons desiring to be heard on all matters pertaining to the formation of the CFD, the extent of the CFD, the services to be provided therein, and the levy of said special tax were heard and a full and fair hearing was held; and

WHEREAS, written protests with respect to the formation of the CFD, the furnishing of specified types of services, the extent of the CFD and the rate and method of apportionment of the special taxes have not been filed with the Board Secretary by fifty percent (50%) or more of the registered voters residing within the territory of the CFD or property owners of one-half (1/2) or more of the area of land within the CFD and not exempt from the proposed special tax; and

WHEREAS, the special tax proposed to be levied in the CFD to pay for the proposed services to be provided therein has not been eliminated by protest by fifty percent (50%) or more of the registered voters residing within the territory of the CFD or the owners of one-half (1/2) or more of the area of land within the CFD and not exempt from the special tax.

NOW THEREFORE, THE BOARD OF DIRECTORS OF THE PUENTE HILLS HABITAT PRESERVATION AUTHORITY HEREBY FINDS, DECLARES, AND RESOLVES AS FOLLOWS:

Section 1. The foregoing recitals are true and correct and incorporated herein by this

reference.

Section 2. The CFD Public Hearing Report is hereby approved.

Section 3. The proposed special tax to be levied within the CFD has not been precluded by majority protest pursuant to Section 53324 of the Act.

Section 4. The type of services proposed to be funded by the CFD and pursuant to the Act shall consist of those items listed as Services and shown Exhibit A hereto and by this reference incorporated herein.

Section 5. The Executive Director of the Authority, located at 7333 Greenleaf Avenue, Whittier, California 90602, telephone number 562-945-9003, or an administrator appointed for the CFD, will be responsible for preparing annually a current roll of special tax levy obligations by assessor's parcel number and who will be responsible for estimating future special tax levies pursuant to the Act.

Section 6. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax (the "Special Tax") sufficient to pay the costs of the Services, including administrative and incidental expenses, secured by recordation of a continuing lien against all nonexempt real property in the CFD, will be levied annually within the CFD perpetually until ended by the voters, and collected in the same manner as ordinary ad valorem property taxes levied within the CFD. The proposed rate and method of apportionment of the Special Tax are described in the document titled "Rate and Method of Apportionment of Special Tax," attached hereto as Exhibit C and incorporated herein by this reference.

Section 7. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the Streets and Highways Code of California, a continuing lien to secure each levy of the special tax shall attach to all nonexempt real property in the CFD, and this lien shall continue in force and effect until the special tax obligation is prepaid and permanently satisfied, and the lien canceled in accordance with law or until collection of the tax by the Authority ceases.

Section 8. The boundaries of the CFD are as set forth in the maps heretofore recorded on June 17, 2024, as Document No. 20240393968, and filed in Book 196 of Maps of Assessment and Community Facilities District at Page 80 in the office of the County Recorder for the County of Los Angeles, State of California.

Section 9. All prior proceedings taken by this Board in connection with the establishment of the CFD and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the Act.

Section 10. The community facilities district designated "Community Facilities District No. 2024-01 (Puente Hills Preserve Protection)" of the Authority is hereby established pursuant to the Act.

Section 11. Pursuant to the provisions of the Act, the proposition of the levy of the special tax specified above shall be submitted to the qualified electors of the CFD at an election, the time, place, and conditions of which election shall be as specified by a separate resolution of the Board.

Section 12. If the election is to be held less than 125 days following the adoption of the resolution of formation, the concurrence of the election official conducting the election shall be required as provided by the Act.

Section 13. This Resolution shall take effect immediately upon its adoption.

APPROVED AND ADOPTED at a meeting held on the 18th day of July 2024.

AYES: Ferrante, Yip, Pacheco, Sulic

NOES: None


ABSENT: None

ABSTAIN: None



Chair, Board of Directors
Ivan Sulic


ATTEST:



Secretary to the Board of Directors
Marlyn Barajas

CERTIFICATION

I, Marlyn Barajas, Secretary of the Board of Directors of the Puente Hills Habitat Preservation Authority, Los Angeles County, State of California, do hereby certify that the foregoing Resolution was duly approved and adopted by the Authority Board of Directors at a meeting thereof held on the 18th day of July 2024; with a copy of such Resolution being on file in the Administrative Office of the Authority.

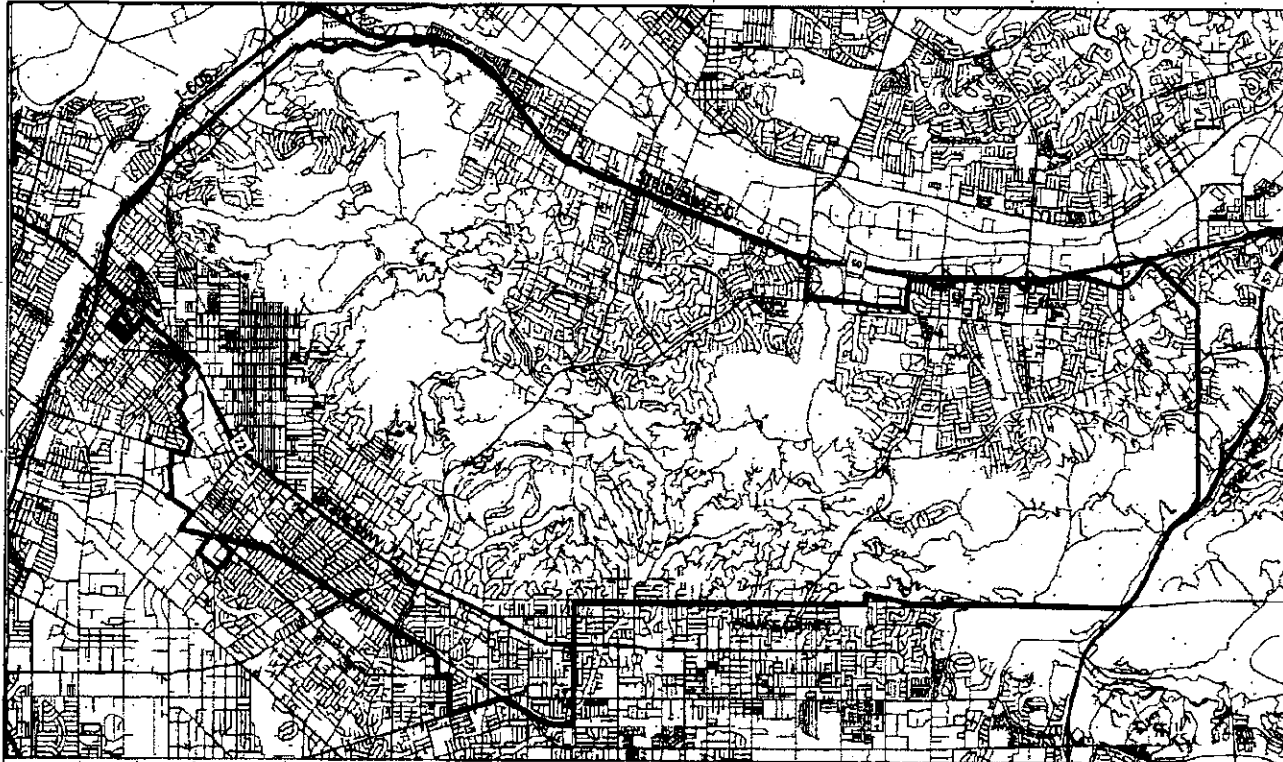


Marlyn Barajas
Secretary of the Board of Directors
Puente Hills Habitat Preservation Authority

EXHIBIT A

MAP OF PROPOSED BOUNDARIES

**PUENTE HILLS HABITAT PRESERVATION AUTHORITY
Community Facilities District No. 2024-01
(Puente Hills Preserve Protection)**



FILED
 AT REQUEST OF
 CITY CLERK
 56
 PER 196
 IN BOOK 196
 AT PAGE 80
 OF HABITAT DISTRICT NO. 2024-1
 OF THE PUENTE HILLS HABITAT PRESERVATION AUTHORITY
 BY [Signature]
 TITLE 8
 S.A. FILE DATE 20 25

NOTE:
 REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF LOS ANGELES FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

SECRETARY'S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE BOARD SECRETARY OF THE PUENTE HILLS HABITAT PRESERVATION AUTHORITY, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, THIS 13 DAY OF June, 2024.

[Signature]
 BOARD SECRETARY

CLERK'S MAP CERTIFICATE

I DO HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2024-1, PUENTE HILLS HABITAT PRESERVATION AUTHORITY, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE PUENTE HILLS HABITAT PRESERVATION AUTHORITY AT A MEETING THEREOF, HELD ON THE 13 DAY OF June, 2024; BY ITS RESOLUTION NO. 2024-07.

[Signature]
 BOARD SECRETARY

RECORDER'S CERTIFICATE

FILED THIS 13 DAY OF June, 2024 AT THE HOUR OF 10 O'CLOCK A.M. IN BOOK 196 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 80 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

[Signature]
 COUNTY RECORDER, COUNTY OF LOS ANGELES

SCJ Consulting Group
 4746 El Segundo Blvd
 Pacific Palms, CA 91354
 (714) 430-4300

- Legend**
- Community Facilities District 2024-1 Proposed Boundary
 - Major Roads
 - Roads

PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2024-1 OF THE PUENTE HILLS HABITAT PRESERVATION AUTHORITY, CITY OF LOS ANGELES, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA
 Sheet 1 of 1 (PUENTE HILLS PRESERVE PROTECTION)

EXHIBIT B

DESCRIPTION OF SERVICES TO BE FUNDED BY THE CFD

PUENTE HILLS HABITAT PRESERVATION AUTHORITY Community Facilities District No. 2024-01 (Puente Hills Preserve Protection)

The types of Services to be funded by the CFD (“Services”) shall include the maintenance, servicing, protection, preservation of open space, natural or other lands and improvements owned or managed by the Authority; reduce the risk of wildfire and improve local wildfire prevention, ranger safety patrols; and recreation program services. Additionally, the CFD will fund the collection and accumulation of reserves for these activities and cover administrative or incidental expenses related to them.

“Improvements,” as used herein, means improvements such as facilities, buildings, museums, cultural facilities, housing, visitor centers, fixed equipment, fences, gates, monument signage, other signage, posts, walkways, railings, curbs, benches, kiosks, drinking fountains, drainages, trails, roads, recreational facilities, public facilities, public restrooms, parking lots and other man-made structures on or alterations to lands owned or managed by the Authority, and other real property or other tangible property as permitted by the law.

“Maintenance,” as used herein, means the furnishing of services, equipment and materials or other items for the routine, recurring, and usual work or emergency work for the preservation or protection of Improvements, open space, natural or other lands for their intended purposes. Maintenance includes, but is not limited to, the upkeep, repair, removal or replacement of all or any part of any Improvements; providing for the life, growth, health, and beauty of landscaping, open space, natural or other lands, including cultivation, seeding, planting, weeding, irrigation, trimming, spraying, fertilizing, treating for disease or injury, goat grazing, or wildlife, vegetation and habitat surveys, monitoring and mapping services; vegetation clearance, including the removal of dead, dying or hazardous trees; the removal or disposal of trimmings, rubbish, debris, illegal dumping and other waste; the cleaning and servicing of public restrooms; the cleaning, sandblasting, and painting of walls and other Improvements for sanitation or to remove graffiti; fire prevention and suppression services; safety and security services; gate opening and closing services; law enforcement services; and services to prevent homeless encampments. Maintenance includes operations and/or replacement costs, and the creation and funding of reserve funds, as permitted by law.

“Servicing,” as used herein, means the furnishing of electric current, gas, or other form of energy for any public lighting facilities or for the lighting or operation of any other Improvements; and water or other utilities for uses including, but not limited to, the irrigation of any landscaping, the operation of any fountains, or the Maintenance of any other Improvements.

“Services,” also includes the performance by employees of functions, operations, maintenance, and repair activities, as provided by law. It is expected that the Services will be provided by the Authority, either with its own employees or by contract with third parties, or any combination thereof.

EXHIBIT C

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

PUENTE HILLS HABITAT PRESERVATION AUTHORITY Community Facilities District No. 2024-01 (Puente Hills Preserve Protection)

A Special Tax authorized under the Mello-Roos Community Facilities Act of 1982 applicable to the land in the Community Facilities District No. 2024-01 (the "CFD") of the Puente Hills Habitat Preservation Authority (the "Authority") shall be levied and collected according to the tax liability determined by the Authority through the application of the appropriate amount or rate described herein.

A. DEFINITIONS

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the actual or estimated costs incurred by the Authority to determine, levy, and collect the Special Taxes, including the proportionate amount of the salaries and benefits of Authority employees whose duties are directly related to administration of the CFD and the fees of Special Tax levy administrator, other consultants, legal counsel, the costs of collecting installments of the Special Taxes upon the County tax rolls and any other incidental costs as determined by the Authority.

"Assessor's Parcel" or "Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned assessor's parcel number.

"Authority" the Puente Hills Habitat Preservation Authority.

"Base Year" means the Fiscal Year ending June 30, 2026.

"Board" means the Board of Directors of the Puente Hills Habitat Preservation Authority.

"Building Square Feet" or "BSQFT" means all the square footage within the perimeter of a residential structure or a commercial structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The determination of Building Square Feet shall be made by reference to the Assessor's Lien Roll Data. If the Assessor's Lien Roll Data does indicate Building Square Feet, building permit(s) issued for such structure, or other records shall be used, as determined by the CFD Administrator.

"CFD" or "CFD No. 2024-01" means the Puente Hills Habitat Preservation Authority Community Facilities District No. 2024-01 (Puente Hills Preserve Protection).

“CFD Administrator” means an official of the Authority, or designee thereof, responsible for determining and providing for the levy and collection of the Special Tax.

“County” means the County of Los Angeles, California.

“Developed Property” means real property with improvements for residential, commercial, or other purposes which is assigned improved value by the County Assessor as of July 1 of the current Fiscal Year.

“Fiscal Year” means the period starting July 1 and ending the following June 30.

“Land Use Classification” means any of the classes listed in section B(1).

“Maximum Special Tax” means the greatest amount of Special Tax, determined in accordance with Sections B and C below that can be levied in the CFD in any Fiscal Year on any Assessor’s Parcel.

“Public Property” means any property within the boundaries of the CFD that is either (i) owned by the federal government, the State of California, the County, another public agency, or a private nonprofit organization that owns and is responsible for conservation of open space areas or (ii) encumbered by an easement owned by any such public agency or private organization which easement makes the development of such property impractical. Notwithstanding the foregoing, a leasehold or other possessory interest in any such property which is subject to taxation pursuant to Section 53340.1 of the Act shall not constitute “Public Property.”

“RMA” means this Rate and Method of Apportionment of Special Tax.

“Services” means the services authorized to be funded by the CFD as described in the Resolution of Intention for the CFD.

“Special Tax” means the Special Tax to be levied, in each Fiscal Year, on Taxable Property, pursuant to Sections B through G below.

“Special Tax Requirement” means the amount required in any Fiscal Year for the CFD to 1) provided the Services; 2) pay for reasonable Administrative Expenses; 3) pay any amounts required to establish or replenish any reserve funds; and 4) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

“State” means the State of California.

“Taxable Property” means all Parcels within the boundaries of the CFD that are not Tax-Exempt Property.

“Tax-Exempt Property” means any Parcel within the CFD which is not Developed Property or Undeveloped Property and includes Public Property and Welfare Exempt Property.

“Undeveloped Property” means real property without improvements which is designated as vacant by the County Assessor as of July 1 of the current Fiscal Year.

“Welfare Exempt Property” means, in any Fiscal Year, all Parcels within the boundaries of the CFD that (a) have been granted a welfare exemption by the County under subdivision (g) of Section 214 of the Revenue and Taxation Code indicated in the Assessor’s Data finalized as of January 1 of the previous Fiscal Year, and (b) are exempt from the Special Tax pursuant to Section 53340(c) of the Act.

B. PROPERTY CATEGORIES AND MAXIMUM SPECIAL TAX RATES

1. **Classification of Parcels.** Each Fiscal Year, using the Definitions above and the Parcel records of the County Assessor’s Secured Tax Roll of July 1, the Authority shall cause each Parcel of land in the CFD to be classified as Taxable Property and Tax-Exempt Property. Taxable Property shall be further classified as Developed Property or Undeveloped Property.
2. **Assignment of Maximum Special Tax.** Each Fiscal Year, the Base Year Maximum Tax shown below shall be escalated as specified in Section C, Annual Adjustment of Maximum Special Tax, to determine the Maximum Special Tax for the upcoming Fiscal Year for each Land Use Classification.

Land Use Classification	Base Year Maximum Tax
Developed Property	\$0.0100 per Building Square Foot
Undeveloped Property	\$0.0000
Tax-Exempt Property	Exempt

3. **Conversion of a Tax-Exempt Property to a Taxable Property.** If a Tax-Exempt Property is not needed for public use and is converted to private use, it shall become subject to the Special Tax.

C. ANNUAL ADJUSTMENT OF MAXIMUM SPECIAL TAX

Beginning Fiscal Year 2026-27 and each Fiscal Year thereafter, the Maximum Special Tax shall be adjusted by three (3) percent for inflation.

D. DETERMINATION OF THE ANNUAL SPECIAL TAX

Commencing with Fiscal Year 2025-26, and for each subsequent Fiscal Year, the Board shall determine the Special Tax Requirement and shall levy the Annual Special Tax on each Assessor's Parcel of Taxable Property at one hundred percent of the applicable Maximum Special Tax to fund the Special Tax Requirement.

Subject to the preceding, the amount of Annual Special Tax levied upon any Taxable Property in any Fiscal Year shall not exceed the Maximum Special Tax for such Fiscal Year as computed herein.

The Board shall not levy a Special Tax on a Tax-Exempt Property.

E. PREPAYMENT OF THE SPECIAL TAX

Prepayment of the Special Tax is not authorized.

F. COLLECTION OF THE SPECIAL TAX

The Special Tax shall be collected each year in the same manner and at the same time as ad valorem property taxes are collected and shall be subject to the same penalties, interest, and lien priorities in the case of delinquency as is provided for ad valorem taxes. The Authority shall cause the actions required above to be done for each Fiscal Year in a timely manner to assure that the schedule of the Special Taxes to be collected are received by the County Auditor for inclusion with billings for such ad valorem taxes for the applicable Fiscal Year. However, the CFD Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the Authority or as otherwise determined appropriate by the CFD Administrator.

G. DURATION OF THE SPECIAL TAX

Assessor's Parcels in the CFD shall remain subject to the Special Tax perpetually until ended by voters. If the Special Tax ceases to be levied, the Authority or its designee shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished.

H. CITIZEN'S OVERSIGHT AND ACCOUNTABILITY PROVISIONS

The proceeds of the Special Tax shall only be used as described in the Description of Services to be Funded by the CFD. The proceeds of the Special Tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the Authority. No later than October 31 of the following Fiscal Year for which the Special Tax is in effect, the Authority shall prepare a report, for review and approval of the Board, detailing the amount of funds collected and expended, and the status of any project authorized to be funded by the Special Tax.

In addition, a citizens advisory committee may report annually to the Board and the public regarding the expenditure of such funds to show that the Special Tax proceeds are spent for their authorized purposes.

I. APPEALS AND INTERPRETATION PROCEDURE

Any property owner within the CFD who believes that the portion of the Special Tax levied on the subject property is in error, may file a written appeal no later than June 30 of the Fiscal Year in which the levy occurred, with the Executive Director or his or her designee, appealing the levy of the Special Tax on the subject property. The Executive Director or his or her designee will promptly review the appeal, and, if necessary, meet with the applicant, and decide the merits of the appeal. If the findings of the Executive Officer or his or her designee verify that the Special Tax levied should be modified, the Special Tax levy for future Fiscal Years shall be corrected, and a credit against future Special Taxes shall be arranged, if applicable. Any overcharges shall be corrected solely by means of adjustments to future Special Tax levies; no cash refunds shall be made. Any dispute over the decision of the Executive Officer or his or her designee shall be referred to the Board and the decision of the Board shall be final.

Interpretation may be made by resolution of the Board for purposes of clarifying any vagueness or uncertainty as it relates to the application of the Special Tax rate, or application of the method of apportionment, or classification of properties or any definition applicable to the CFD.

Puente Hills
Habitat Preservation Authority

MEMORANDUM

Meeting Date: April 14, 2026

To: Fiscal Oversight Advisory Committee

Prepared by: Andrea Gullo, Executive Director

Agenda Item 9) Discussion and review regarding Committee Member onboarding documents.

Background:

Attached for discussion and review is the Authority onboarding index.

Recommendation:

None.



Puente Hills Habitat Preservation Authority

Endowment Provided by the Puente Hills Landfill

MEMBERS OF THE BOARD OF DIRECTORS

Ivan Sulic
Chair
County of Los Angeles

Mary Ann Pacheco
Vice Chair
City of Whittier

Robert Ferrante
Director Sanitation Districts of
Los Angeles County

Cassandra Garcia
Director
Hacienda Heights

Board of Directors, CTAC and FOAC Informational List

Significant website links:

Website: <https://www.habitatauthority.org/>

Mission and Vision: <https://www.habitatauthority.org/about-us/>

Resource Management Plan: <https://www.habitatauthority.org/resource-management-plan/>

Trails: <https://www.habitatauthority.org/trails/>

Agency budget and audits: <https://www.habitatauthority.org/about-us/financials/>

Measure PH: <https://www.habitatauthority.org/measureph/>

Public Records (see #5 below):

There is an email address, records@habitatauthority.org for Board, Citizens Technical Advisory Committee (CTAC) and Measure PH Fiscal Oversight Advisory Committee Members to use to warehouse public records. For all Board and Committee members that are using personal computers and servers, please copy or forward any emails that could be considered “public records” to this email address. The contents of this email box will only be accessible by the Executive Director, Program Analyst and the agency IT consultant. If at any point you’d like to retrieve one of your emails, please contact the PPHPA office. The Retention of Public Records Policy can be found in the Google Drive.

The following documents can be found on this Google Drive link:

https://drive.google.com/drive/folders/1wYhpcWienPUY_r81EyQVucX-NUCHSCPZ?usp=sharing

Board, CTAC and FOAC PPHPA Agency Info folder:

1. JPA Agreement (Also found on website)
2. AB1234 Ethics Training fact sheet. (Training is required every two years.)
3. PPHPA Workplan
4. Retention of Public Records Policy
5. Retention of Public Records Policy background information, staff report 2017
6. Fiscal Policy
7. 97-01 Resolution that created CTAC
8. 25-04 Resolution that created FOAC, and Resolution 24-07 that formed the CFD
9. CTAC Fact Sheet
10. CTAC Election Policy
11. FOAC Fact Sheet
12. FOAC Election Policy

- 13. Report Regarding Visitor Management
- 14. PHHPA Fact Sheet
- 15. Purchasing Policy (for Board of Directors)
- 16. Rules of Order Guide

Maps subfolder:

- Maps of properties managed
- Map of acquisition priorities

Brown Act subfolder:

- Ralph M. Brown Act (Government Code 54950.5): (Public meetings follow this law.)
 - The Ralph M. Brown Act (updated 2026)
 - Social Media Fact Sheet (AB 992)
 - Meeting Disruptive Behavior (SB 1100)
 - Brief Brown Act Guide

Form 700 subfolder (for Board of Directors only):

- Form 700 documents
- PHHPA Conflict of Interest Code

Puente Hills
Habitat Preservation Authority

MEMORANDUM

Meeting Date: April 14, 2026

To: Fiscal Oversight Advisory Committee

Prepared by: Andrea Gullo, Executive Director

Agenda Item **11) Discussion, review, receive and file of Authority current fiscal year 2025-26 budgets.**

Background:

Attached is the mid-year report of the Authority budget that was provided to the Board of Directors in March 2026. While the purpose of the Committee is to focus only on Measure PH funds, the entire agency budget is provided for informational purposes.

Recommendation:

Receive and file.

Puente Hills
Habitat Preservation Authority

Endowment Provided by the Puente Hills Landfill

AGENDA ITEM NO. 3D

MEMORANDUM

Date: March 19, 2026

To: Board Members

From: *Andrea Gullo*
Andrea Gullo, Executive Director

Subject: Receive and file mid-year Authority budget report for fiscal year 2025-26.

Recommendation:

That the Board receive and file the Authority fiscal year 2025-26 mid-year budget report.

Background:

Mid-Year Budget 2025-26

Attached is the Authority's fiscal year 2025-26 mid-year budget report for expenses and revenues posted through the end of December prepared by the Authority consultant for accounting services, LSL. The operating budget was approved by the Board in June 23, 2025 in the amount of \$1,205,408 for revenue and \$ 1,205,408 for expenses. Two amendments were approved which are reflected in the budget. New totals are \$1,205,408 for revenue and \$1,278,280.26 for expenditures.

As of December 31, 2025, \$441,102.54 for operations has been recorded as expended. The mid-year expended amount may seem low because many of the expenses have not been processed and/or invoices received, such as ranger costs, maintenance and technical services. As with every year, many expenditures will occur within the next few months including open space management and maintenance services (contract with MRCA), annual fuel modification, agency insurance, etc. The revenue received totaled \$376,870.95.

The mitigation restoration budget for FY 25-26 is \$498,680 and \$165,580.78 had been expended as of the end of December 2025.

The grants expenditure budget for FY 25-26 is \$3,244,363 and \$1,943,701.60 has been expended. \$1,560,000 of the expenditure budget represents budgeted costs for acquisition of capital assets. As the funds were transferred from the State to the escrow company, the costs are not reflected as part of the expenses at December 31, 2025. The grant funds are provided by state agencies, the Rivers and Mountains Conservancy, on a reimbursable basis, as well as Caltrans, which provided the funding upfront and is not on a reimbursement basis. The majority of the work will occur in the spring and be invoiced thereafter.

March 19, 2026

Page 2

The budget for Measure PH for FY 25-26 is \$1,199,228 and \$12,900 has been expended. The cash received was \$470,936. \$1.2 million was reported as revenue, as it has been earned at December 31, while the remaining \$706 thousand was reported as a receivable at the end of the period.

The beginning cash (not accrual) balance at the start of this fiscal year was \$9.6 million. As of the end of December 2025, the cash balance of agency funds in the County pool was \$8.8 million and \$0.5 million for Measure PH. At least \$4.7 million of the balance is restricted for projects such as the habitat restoration mitigation projects. The remaining funds are to cover the operating budget and provide for an emergency reserve.

Attachment:

FY 25-26 Mid-year budget report

Puente Hills Habitat Preservation Authority
Budget vs. Actuals: - FY26 Adopted Vs. Actual - Operating
 July 2025 - December 2025

	53874 - Main			
	Budget	Actual	Remaining	% of Budget
Revenue				
SPI-3301	756,875.00	263,987.50	492,887.50	34.88%
8605 Interest from Treasury Pool	265,000.00	85,145.90	179,854.10	32.13%
8363 Oil	55,000.00	22,966.96	32,033.04	41.76%
2000-2 Transfer of Mitigation Ranger Services	34,945.00	0.00	34,945.00	0.00%
2000-4 Transfer LTMP Ranger Time	30,400.00	0.00	30,400.00	0.00%
2000-1 Transfer of Mitigation Personnel	27,338.00	0.00	27,338.00	0.00%
9681 MRCA Tickets/Educational Programs	15,000.00	0.00	15,000.00	0.00%
2000-3 Transfer LTMP Personnel Time	11,350.00	0.00	11,350.00	0.00%
9731 Reimbursement of County	9,500.00	3,476.94	6,023.06	36.60%
9679 Miscellaneous- Ongoing	0.00	1,032.00	-1,032.00	
9686 Donations	0.00	261.65	-261.65	
Total Revenue	\$ 1,205,408.00	\$ 376,870.95	\$ 828,537.05	31.27%
Gross Profit	\$ 1,205,408.00	\$ 376,870.95	\$ 828,537.05	31.27%
Expenditures				
3587 Personnel - General Services	490,000.00	203,362.88	286,637.12	41.50%
3580 Consultant Services				
Tech and Property Management	302,579.26	109,626.95	120,080.05	47.72%
3580-6 TECH	209,500.00	61,780.05	147,719.95	29.49%
Total 3580 Consultant Services	\$ 432,379.26	\$ 109,626.95	\$ 249,880.05	30.49%
2302 Other Insurance Premiums	93,000.00	8,963.38	84,036.62	9.64%
3672 Fiscal Agent Services	80,000.00	28,808.24	51,191.76	36.01%
3717 Legal Services	80,000.00	46,158.39	33,841.61	57.70%
Total 5222 Utilities	37,200.00	14,271.68	22,928.32	38.36%
3856 Treasurer & Tax Collector Services	18,000.00	6,743.54	11,256.46	37.46%
3529 Audit Fees	11,000.00	587.00	10,413.00	5.34%
3265 Computers, Personal-Accessories	10,000.00	0.00	10,000.00	0.00%
5992 Taxes & Assessments	5,953.00	6,011.54	-58.54	100.98%
4612 Education & Training (Prof Dev)	5,000.00	0.00	5,000.00	0.00%
3240 Office Supplies- General	4,000.00	597.56	3,402.44	14.94%
3556 Educational Services	3,672.00	1,016.50	2,655.50	27.68%
2363 Automotic Maintenance	1,650.00	0.00	1,650.00	0.00%
2780 Signs & Related Supplies	1,500.00	0.00	1,500.00	0.00%
3182 Miscellaneous Expense	1,050.00	0.00	1,050.00	0.00%
4102 Publications & Legal Notices	1,000.00	0.00	1,000.00	0.00%
4786 Printing Services	1,000.00	0.00	1,000.00	0.00%
3202 Postage	500.00	20.76	479.24	4.15%
5098 Auto Service	500.00	0.00	500.00	0.00%

5092 Auto Mileage	250.00	0.00	250.00	0.00%
3280 Publications & Periodicals	225.00	26.00	199.00	11.56%
4550 Permit & License Fees	200.00	0.00	200.00	0.00%
5110 Traveling Expense	200.00	4,907.12	-4,707.12	2453.56%
4422 Building Rentals	1.00	1.00	0.00	100.00%
6007 Escrow Deposit		10,000.00	-10,000.00	
Total Expenditures	\$ 1,278,280.26	\$ 441,102.54	\$ 764,305.46	36.59%
Net Operating Revenue	-\$ 72,872.26	-\$ 64,231.59	\$ 64,231.59	
Net Revenue	-\$ 72,872.26	-\$ 64,231.59	\$ 64,231.59	

Two budget amendedments:

9.18.25, \$42,372.26

11.20.25, \$30,500

Puente Hills Habitat Preservation Authority
Budget vs. Actuals: - FY26 Adopted Vs. Actual - Mitigation Activities
July 2025 - December 2025

53880-Olinda

	Budget	Actual	Remaining	% of Budget
Expenditures				
Total 3580 Consultant Services	86,183.00	22,341.61	63,841.39	25.92%
3587 Personnel - General Services	11,503.00		11,503.00	0.00%
Total 5222 Utilities	\$ 0.00	\$ 873.74	-\$ 873.74	
Total Expenditures	\$ 97,686.00	\$ 23,215.35	\$ 74,470.65	23.77%
Net Operating Revenue	-\$ 97,686.00	-\$ 23,215.35	-\$ 74,470.65	23.77%
Net Revenue	-\$ 97,686.00	-\$ 23,215.35	-\$ 74,470.65	23.77%

53881-SCE

	Budget	Actual	Remaining	% of Budget
Expenditures				
Total 3580 Consultant Services	0.00	1,144.60	-1,144.60	
Total Expenditures	\$ 0.00	\$ 1,144.60	-\$ 1,144.60	
Net Operating Revenue	\$ 0.00	-\$ 1,144.60	\$ 1,144.60	
Net Revenue	\$ 0.00	-\$ 1,144.60	\$ 1,144.60	

53881-City of Brea

	Budget	Actual	Remaining	% of Budget
Expenditures				
Total 3580 Consultant Services	31,661.00	16,540.77	15,120.23	52.24%
3587 Personnel - General Services	12,255.00		12,255.00	0.00%
Total 5222 Utilities	\$ 0.00	\$ 1,860.17	-\$ 1,860.17	
Total Expenditures	\$ 43,916.00	\$ 18,400.94	\$ 25,515.06	41.90%
Net Operating Revenue	-\$ 43,916.00	-\$ 18,400.94	-\$ 25,515.06	41.90%
Net Revenue	-\$ 43,916.00	-\$ 18,400.94	-\$ 25,515.06	41.90%

53887 - Turnbull Mitigation

	Budget	Actual	Remaining	% of Budget
Expenditures				
Total 3580 Consultant Services	7,303.00	6,070.00	1,233.00	83.12%
Total Expenditures	\$ 7,303.00	\$ 6,070.00	\$ 1,233.00	83.12%
Net Operating Revenue	-\$ 7,303.00	-\$ 6,070.00	-\$ 1,233.00	83.12%
Net Revenue	-\$ 7,303.00	-\$ 6,070.00	-\$ 1,233.00	83.12%

53932 - Metro Heights

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	Budget	Actual	Remaining	% of Budget
Expenditures				
Total 3580 Consultant Services	231,972.00	103,527.80	128,444.20	44.63%
3587 Personnel - General Services	3,580.00	0.00	3,580.00	0.00%
Total 5222 Utilities	16,521.00	3,264.96	13,256.04	19.76%
Total Expenditures	\$ 252,073.00	\$ 106,792.76	\$ 145,280.24	42.37%
Net Operating Revenue	-\$ 252,073.00	-\$ 106,792.76	-\$ 145,280.24	42.37%
Net Revenue	-\$ 252,073.00	-\$ 106,792.76	-\$ 145,280.24	42.37%

53933 - Puente Tehachapi

	Budget	Actual	Remaining	% of Budget
Expenditures				
Total 3580 Consultant Services	15,000.00	6,305.50	8,694.50	42.04%
3587 Personnel - General Services	5,989.00		5,989.00	0.00%
Total 5222 Utilities	33,764.00	0.00	33,764.00	0.00%
Total Expenditures	\$ 54,753.00	\$ 6,305.50	\$ 48,447.50	11.52%
Net Operating Revenue	-\$ 54,753.00	-\$ 6,305.50	-\$ 48,447.50	11.52%
Net Revenue	-\$ 54,753.00	-\$ 6,305.50	-\$ 48,447.50	11.52%

53934 - Puente-Monterey

	Budget	Actual	Remaining	% of Budget
Expenditures				
Total 3580 Consultant Services	15,400.00	3,651.63	11,748.37	23.71%
3587 Personnel - General Services	5,360.00		5,360.00	0.00%
Total 5222 Utilities	22,189.00	0.00	22,189.00	0.00%
Total Expenditures	\$ 42,949.00	\$ 3,651.63	\$ 39,297.37	8.50%
Net Operating Revenue	-\$ 42,949.00	-\$ 3,651.63	-\$ 39,297.37	8.50%
Net Revenue	-\$ 42,949.00	-\$ 3,651.63	-\$ 39,297.37	8.50%

Total

	Budget	Actual	Remaining	% of Budget
Expenditures				
Total 3580 Consultant Services	387,519.00	159,581.91	227,937.09	41.18%
3587 Personnel - General Services	38,687.00	0.00	38,687.00	0.00%
Total 5222 Utilities	72,474.00	5,998.87	66,475.13	8.28%
Total Expenditures	\$ 498,680.00	\$ 165,580.78	\$ 333,099.22	33.20%
Net Operating Revenue	-\$ 498,680.00	-\$ 165,580.78	-\$ 333,099.22	33.20%
Net Revenue	-\$ 498,680.00	-\$ 165,580.78	-\$ 333,099.22	33.20%

Puente Hills Habitat Preservation Authority
Budget vs. Actuals: - FY26 Adopted Vs. Actual - Grants
 July 2025 - December 2025

53884-Caltrans

	Budget	Actual	Remaining	% of Budget
Expenditures				
Total 3580 Consultant Services	218,000.00	91,422.10	126,577.90	41.94%
Total Expenditures	\$ 218,000.00	\$ 91,422.10	\$ 126,577.90	41.94%
Net Operating Revenue	-\$ 218,000.00	-\$ 91,422.10	-\$ 126,577.90	41.94%
Net Revenue	-\$ 218,000.00	-\$ 91,422.10	-\$ 126,577.90	41.94%

53888-City M&S

	Budget	Actual	Remaining	% of Budget
Revenue				
8831 State- Other	60,000.00	0.00	60,000.00	0.00%
Total Revenue	\$ 60,000.00	\$ 0.00	-\$ 60,000.00	0.00%
Expenditures				
Total 3580 Consultant Services	55,000.00	9,171.97	45,828.03	16.68%
Total 5222 Utilities	5,000.00	3,887.34	1,112.66	77.75%
Total Expenditures	\$ 60,000.00	\$ 13,059.31	\$ 46,940.69	21.77%
Net Operating Revenue	\$ 0.00	-\$ 13,059.31	\$ 13,059.31	
Net Revenue	\$ 0.00	-\$ 13,059.31	\$ 13,059.31	

53889-Turnbull M&S

	Budget	Actual	Remaining	% of Budget
Revenue				
8831 State- Other	144,000.00	0.00	144,000.00	0.00%
Total Revenue	\$ 144,000.00	\$ 0.00	\$ 144,000.00	0.00%
Expenditures				
Total 3580 Consultant Services	144,000.00	12,625.01	131,374.99	8.77%
Total Expenditures	\$ 144,000.00	\$ 12,625.01	\$ 131,374.99	8.77%
Net Operating Revenue	\$ 0.00	-\$ 12,625.01	\$ 12,625.01	
Net Revenue	\$ 0.00	-\$ 12,625.01	\$ 12,625.01	

53930-Sycamore M&S

	Budget	Actual	Remaining	% of Budget
Revenue				
8831 State- Other	121,263.00		121,263.00	0.00%
Total Revenue	\$ 121,263.00	\$ 0.00	\$ 121,263.00	0.00%
Expenditures				

Total 3580 Consultant Services	121,263.00		1,526.27	119,736.73	1.26%
Total Expenditures	\$ 121,263.00	\$	1,526.27	\$ 119,736.73	1.26%
Net Operating Revenue	\$ 0.00	-\$	1,526.27	\$ 1,526.27	
Net Revenue	\$ 0.00	-\$	1,526.27	\$ 1,526.27	

53931-Other M&S

	Budget		Actual	Remaining	% of Budget
Revenue					
8831 State- Other	11,100.00		0.00	11,100.00	0.00%
Total Revenue	\$ 11,100.00	\$	0.00	\$ 11,100.00	0.00%
Expenditures					
Total 3580 Consultant Services	11,100.00		0.00	11,100.00	0.00%
Total Expenditures	\$ 11,100.00	\$	0.00	\$ 11,100.00	0.00%
Net Operating Revenue	\$ 0.00	\$	0.00	\$ 0.00	
Net Revenue	\$ 0.00	\$	0.00	\$ 0.00	

53935 RMC Fire Resiliency Grant

	Budget		Actual	Remaining	% of Budget
Revenue					
8831 State- Other	2,690,000.00			2,690,000.00	0.00%
Total Revenue	\$ 2,690,000.00	\$	0.00	\$ 2,690,000.00	0.00%
Expenditures					
Total 3580 Consultant Services	2,690,000.00		189,193.56	2,500,806.44	7.03%
3717 Legal Services	0.00		3,775.37	-3,775.37	
6049 - Vehicles and Transportation Equipment	0.00		72,099.98	-72,099.98	
Total Expenditures	\$ 2,690,000.00	\$	265,068.91	\$ 2,424,931.09	9.85%
Net Operating Revenue	\$ 0.00	-\$	265,068.91	\$ 265,068.91	
Net Revenue	\$ 0.00	-\$	265,068.91	\$ 265,068.91	

Total

	Budget		Actual	Remaining	% of Budget
Revenue					
8831 State- Other	3,026,363.00		0.00	3,026,363.00	0.00
Total Revenue	\$ 3,026,363.00	\$	0.00	\$ 3,026,363.00	0.00%
Expenditures					
2363 Automotic Maintenance	0.00		0.00	0.00	
Total 3580 Consultant Services	3,239,363.00		303,938.91	2,935,424.09	9.38%
3717 Legal Services	0.00		3,775.37	-3,775.37	
Total 5222 Utilities	5,000.00		3,887.34	1,112.66	77.75%
6049 - Vehicles and Transportation Equipment	0.00		72,099.98	-72,099.98	
Total Expenditures	\$ 3,244,363.00	\$	383,701.60	\$ 2,860,661.40	11.83%

Net Operating Revenue	-\$ 218,000.00	-\$	383,701.60	\$	165,701.60	176.01%
Net Revenue	-\$ 218,000.00	-\$	383,701.60	\$	165,701.60	176.01%

Puente Hills Habitat Preservation Authority

Budget vs. Actuals: Budget_FY26_P&L-Opening - FY26 P&L Locations July 2025 - December 2025

	Measure PH		
	Budget	Actual	Remaining
Revenue			
8605 Interest from Treasury Pool	23,514.00	0.00	23,514.00
Special Assessments *	1,175,714.00	1,177,340.10	-1,626.10
Total Revenue	\$ 1,199,228.00	\$ 1,177,340.10	\$ 21,887.90
Gross Profit	\$ 1,199,228.00	\$ 1,177,340.10	\$ 21,887.90
Expenditures			
3548 - Auditor Controller Services	0.00	12,900.00	-12,900.00
3580 Consultant Services			
3580-4 MRCA & Prop Mngmt	684,000.00	0.00	684,000.00
3580-6 TECH	76,500.00	0.00	76,500.00
Total 3580 Consultant Services	\$ 760,500.00	\$ 0.00	\$ 760,500.00
3587 Personnel - General Services	142,132.00	0.00	142,132.00
Total Expenditures	\$ 902,632.00	\$ 12,900.00	\$ 889,732.00
Net Operating Revenue	\$ 296,596.00	\$ 1,164,440.10	-\$ 867,844.10
Other Expenditures			
Other Miscellaneous Expenditure	296,596.00	0.00	296,596.00
Total Other Expenditures	\$ 296,596.00	\$ 0.00	\$ 296,596.00
Net Other Revenue	-\$ 296,596.00	\$ 0.00	-\$ 296,596.00
Net Revenue	\$ 0.00	\$ 1,164,440.10	-\$ 1,164,440.10

* Special assessment revenue of \$1,177,340 represents the accrual for the amount earned and expected to be received, not the amount actually received in cash. At December 31, 2025, the Cash received totalled \$470,936. The remaining \$706,404 is recorded as a receivable at 12/31.

Statement of Financial Position - Measure PH
Puente Hills Habitat Preservation Authority
As of December 31, 2025

Distribution account	53936 - V8B - Measure PH
Assets	
Current Assets	
Cash	
1000 Cash - Measure PH	458,036.04
Total for Cash	458,036.04
Accounts Receivable	
Accounts Receivable (A/R)	706,404.06
Total for Accounts Receivable	706,404.06
Other Current Assets	
Total for Current Assets	1,164,440.10
Fixed Assets	
Other Assets	
Total for Assets	1,164,440.10
Liabilities and Equity	
Liabilities	
Total for Liabilities	0.00
Balance	
Retained Earnings	
Net Income	1,164,440.10
Total for Balance	1,164,440.10
Total for Liabilities and Equity	1,164,440.10