



THE WATER CONSERVATION GARDEN AUTHORITY
FOUNDED 1992

February 24, 2026

Regular Meeting of Water Conservation Garden Authority

3:30 p.m.

Water Conservation Garden Multipurpose Room

12122 Cuyamaca College Drive West

El Cajon, California 92019

OPEN MEETING

1. Call meeting to order and roll call.
2. Pledge of Allegiance.
3. Approve agenda (additions and/or deletions).

PUBLIC COMMENTS

4. Public comment.

ACTION ITEMS

5. The board approve the January 27, 2026, regular board meeting minutes.
6. The board adopt Resolution 26-02 approving the Water Conservation Garden Authority Event Alcohol Use Policy.
7. The board approve a one-time performance bonus to the Director of Garden Operations in accordance with the Director of Garden Operations employment contract.

INFORMATIONAL ITEMS

8. The board receive an update on Garden operations and finances from Director of Garden Operations Lauren Magnuson.
9. The board receive the Annual Independent Financial Audit Report from West Rhode and Roberts.
10. The board receive the Evaluation of the Water Conservation Garden Free Programming report performed by San Diego State University.

DISCUSSION ITEMS

11. Director comments.
12. President comments.
13. Acting administrator comments.
14. Legal counsel comments.

ADJOURNMENT

15. Adjourn regular board meeting.

Item 5



THE WATER CONSERVATION GARDEN AUTHORITY
FOUNDED 1992

**Regular Meeting of the Water Conservation Garden Authority Minutes
Tuesday, January 27, 2026, 3:30 p.m.
Water Conservation Garden Multipurpose Room
12122 Cuyamaca College Drive West, El Cajon, California 92019**

OPEN MEETING

1. Call meeting to order and roll call.

- a. The meeting was called to order at 3:34 p.m. by President Hedberg.
- b. Voting members present:
 - i. Kathleen Coates Hedberg, President, Helix Water District
 - ii. Jose Lopez, Vice Chair, Otay Water District
 - iii. Lynn Neault, Secretary, Grossmont-Cuyamaca Community College District
 - iv. Steve Castaneda, Sweetwater Authority
- c. Guests, presenters and staff members present:
 - i. Jeremy Jungreis, Rutan & Tucker
 - ii. Delfina Gonzalez, Alternate, Otay Water District
 - iii. Lauren Magnuson, Water Conservation Garden
 - iv. Steve Zolezzi, Garden Volunteer Coordinator
 - v. Brian Olney, Helix Water District
 - vi. Jennifer Bryant, Helix Water District
 - vii. Jessica Mackey, Helix Water District
 - viii. Tim Townsley, Water Conservation Garden
 - ix. Yaily Gonzalez, Water Conservation Garden

2. Pledge of Allegiance.

- a. Chair Hedberg led the Pledge of Allegiance.

3. Approve agenda (additions and/or deletions).

- a. **Motion:** Director Castaneda moved to approve the agenda and Director Lopez seconded the motion. The motion passed unanimously.

PUBLIC COMMENTS

4. Public comments.

- a. There were no public comments.

ACTION ITEMS

5. The board approve the December 9, 2025, special board meeting minutes.

- a. **Motion:** Director Lopez moved to approve the December 9, 2025, minutes, and Director Castaneda seconded the motion. The motion passed unanimously.

6. The board adopt Resolution 26-01 approving the Water Conservation Garden Authority Event Alcohol Use Policy.

- a. Acting Administrator Brian Olney introduced the policy and General Counsel Jeremy Jungreis gave a brief background of the policy. Director of Garden Operations Lauren Magnuson confirmed this will serve as the Garden's official policy. Director Neault requested a list of Garden events where alcohol is served.
- b. **Motion:** Director Castaneda moved to adopt Resolution 26-01 approving the Water Conservation Garden Authority Event Alcohol Use Policy with a provision to authorize the director of garden operations to approve events with notification to the board, and Director Lopez seconded the motion. The motion passed unanimously.

INFORMATIONAL ITEMS

7. The board receive an update on Garden operations and finances from Director of Garden Operations Lauren Magnuson.

- a. Director of Garden Operations Lauren Magnuson gave a brief background on founding member Susan Chambers, remembering Ms. Chambers for her work with the Garden. Ms. Magnuson also reviewed the Garden audit and admission information. Garden Volunteer Coordinator Steve Zolezzi reviewed December volunteer hours. Treasurer Jennifer Bryant reviewed the Garden's treasurer's report.

8. The board review the Garden 2026 Events Calendar.

- a. Ms. Magnuson reviewed upcoming Garden events.

DISCUSSION ITEMS

9. Director comments.

- a. Director Neault requested a good faith plan to repay Grossmont-Cuyamaca Community College District for their loan to the Garden and asked for an agenda item for the February meeting. Director Castaneda requested the president to create a subcommittee to find opportunities for repayment. Director Lopez reported potentially partnering with the Center for Water Studies in regard to a scholarship committee he is on with another organization.

10. President comments.

- a. President Hedberg reported attending a mixer at the Heritage Museum and noted nominations for the East County Chamber of Commerce.

11. Acting administrator comments.

- a. Acting Administrator Brian Olney confirmed bringing a draft of the JPA agreement to a future board meeting.

12. Legal counsel comments.

- a. General Counsel Jeremy Jungreis reported the board may participate remotely per Senate Bill 707.

13. CLOSED SESSION: CONFERENCE WITH LABOR NEGOTIATORS

14. Adjourn regular board meeting.

- a. The meeting adjourned at 5:19 p.m.

DRAFT

Item 6



THE WATER CONSERVATION GARDEN AUTHORITY
FOUNDED 1992

BOARD REPORT

TO: Board of Directors

FROM: Brian M. Olney, Interim Administrator

INITIATED BY: Lauren Magnuson, Director of Garden Operations

DATE: February 24, 2026

SUBJECT: Event Alcohol Use Policy

Recommendation:

The board adopt Resolution 26-02 approving the Water Conservation Garden Event Alcohol Use Policy.

Background:

The board approved the Water Conservation Garden Event Alcohol Use Policy on January 27, 2026. An additional change was requested by Grossmont-Cuyamaca Community College District to clarify approving authority within the policy. Specifically, approving authority is assigned to the board of directors and the director of garden operations rather than Authority staff.

The Event Alcohol Use Policy establishes clear procedures for the responsible management of alcohol at Garden-hosted and third-party events and aligns with GCCCD policy and state statutes related to alcohol use at the facility. The Event Alcohol Use Policy has been reviewed by Garden and GCCCD counsel.

Attachments:

1. Resolution 26-02
2. Event Alcohol Use Policy

Item 6 Attachment 1

**RESOLUTION 26-02
OF THE WATER CONSERVATION GARDEN AUTHORITY
ADOPTING THE WATER CONSERVATION GARDEN EVENT ALCOHOL USE POLICY
EFFECTIVE FEBRUARY 24, 2026**

WHEREAS the Water Conservation Garden Authority from time to time adopts policies pertaining to many different subjects involving relations with employees, training and internal controls, and operations; and

WHEREAS the Water Conservation Garden provides facility rental opportunities for hosting various activities; and

WHEREAS it is best practice to have a policy regarding alcohol use for facility rental events; and

WHEREAS it is desirable for more orderly and efficient administration that the policies adopted by the board of directors be made as easily identifiable and accessible as practical for use by the public, personnel involved and other interested persons.

NOW, THEREFORE, BE IT RESOLVED, that the Water Conservation Garden Authority Event Alcohol Use Policy be approved as noted.

PASSED, ADOPTED AND APPROVED this 24^h day of February 2026 by the following vote:

AYES:

NOES:

ABSENT:

Kathleen Hedberg, President

ATTEST:

Jessica Mackey, Secretary

Item 6 Attachment 2

Garden Event Alcohol Use Policy **(The Water Conservation Garden Authority)**

Purpose

As a tax-exempt entity operating a public garden, the Water Conservation Garden Authority (“Authority”) strives to provide a welcoming, family-friendly environment while also allowing for responsible service and consumption of alcoholic beverages at certain Authority-approved events, such as weddings, retirements, and other authorized social functions. The purpose of this Policy is to:

- (1) Ensure compliance with all legal requirements, including California Business and Professions Code § 25608 which authorizes, under certain conditions, alcoholic beverages to be acquired, possessed, used, or consumed on property of a community college that is licensed for use as a water conservations garden by a joint powers agency.
- (2) Ensure the safe, legal, and responsible acquisition, possession, use, and consumption of alcohol at the Water Conservation Garden (“Garden”) on lands owned by Grossmont-Cuyamaca Community College District (“GCCCD”) in accordance with this Policy.

Scope

This Policy applies to any acquisition, possession, use, or consumption of alcoholic beverages on Garden property.

General Policy

(1) Compliance with Laws & GCCCD Policies

- Alcoholic beverages may only be acquired, possessed, used, or consumed at the Garden in compliance with all applicable federal, state, and local laws and only at Authority-approved events for which the authorized user has fully complied with this Policy.
- Public funds may not be used for the purchase or provision of alcoholic beverages at the Garden under any circumstances.
- Alcoholic beverages shall only be served by persons authorized by law to serve alcoholic beverages in San Diego County.

(2) Permitted Use

- Visitors may not bring outside alcoholic beverages onto Garden property.
- Alcoholic beverages may not be served at events that are primarily intended for children or minors.
- Alcoholic beverages may only be served at events that have been approved by the Authority—either by the Board of Directors or the Director of Garden Operations.

Authorized events may include fundraising galas, weddings, retirements, and other authorized private events and special programs.

(3) Service & Sales

- Only licensed and insured bartenders, caterers, or vendors may serve alcohol at the Garden.
- Alcohol service must end at least 30 minutes prior to the conclusion of any event where alcohol is served.
- No self-service alcohol stations are permitted.
- Servers must be 21 years of age or older.
- Servers are not allowed to consume alcohol while serving the event.
- Any required California Department of Alcoholic Beverage Control (“ABC”) permit will be obtained.

(4) Consumption Guidelines

- Alcohol may be consumed only in designated areas. Designated areas will be identified in the applicable rental/use contract associated with each event where alcohol use is authorized.
- Intoxication, underage drinking, or disorderly behavior will not be tolerated, and persons holding events at the Garden will be responsible for ensuring compliance with this prohibition.
- Authority staff, contractors, and volunteers may not consume alcohol while on duty.

(5) Event Host Responsibilities (to be enforced via contract)

- Event hosts/renters are responsible for ensuring all alcohol-related permits and licenses, as well as applicable insurance naming the Authority and GCCCD as insureds, are obtained prior to any event where alcohol will be served.
- Event hosts/renters are responsible for ensuring that all persons who consume alcohol at the Garden are of legal age to do so, and are also responsible for ensuring alcohol is not served or provided to persons who are clearly intoxicated, or who engage in loud, disorderly, or disruptive behavior.
- Hosts of events at the Garden where alcohol will be served must arrange for appropriate security if required by the Authority.
- Hosts of events at the Garden where alcohol will be served must provide non-alcoholic beverages and food alongside alcoholic beverage service.
- At the conclusion of any event where alcohol use is authorized, the host of the event shall be required to ensure that all areas used during the event are clean, all garbage and waste products are properly disposed of, and that the Garden grounds are returned to their original clean and orderly condition. This requirement shall include the proper disposal of trash and recycling, removal of event materials, and general cleanup of the space.
- The Authority reserves the right to refuse service to anyone, and to decline to authorize private events at the Garden for certain hosts in its sole discretion.

- Authority staff may remove or deny entry to any individual violating this Policy, and may, in their sole discretion, curtail further consumption of alcohol at any event where staff determine that the hosts of said event are not in compliance with this Policy or any other applicable law or regulation.
- Repeated violations by an event host, renter, or vendor may result in loss of facility use privileges.

Liability & Insurance (to be enforced via contract)

- All external organizations renting or hosting events at the Garden must provide a certificate of insurance naming the Authority and GCCCD as additional insureds via separate endorsement, and the policy must be endorsed to include host liquor liability coverage at events where alcohol will be served. Also, a California Department of Alcoholic Beverage Control (ABC) licensed caterer, bartender, or event coordinator, with at least a \$1,000,000 general liability policy, must be used.
- The Authority assumes no responsibility for accidents, injuries, or damage resulting from alcohol consumption at events, and contracts for all events at the Garden where alcohol will be served. Event contracts therefore must include releases and indemnity sufficient to protect the Authority and GCCCD as determined by counsel for the Authority.
- All events serving alcohol must comply with this Policy and must provide proof of insurance, and a signed contract incorporating the requirements of this Policy, for approval by the Authority prior to the date of the event.

Review & Approval

This Policy will be reviewed periodically by the Board of Directors of the Authority (at least every five years) and updated as needed to reflect changes in law, GCCCD requirements, or organizational practices.

Approved by: _____

Date: _____

Item 7



THE WATER CONSERVATION GARDEN AUTHORITY
FOUNDED 1992

BOARD REPORT

TO: Board of Directors

FROM: Brian M. Olney, Interim Administrator

INITIATED BY: Kathleen Hedberg, Board President

DATE: February 24, 2026

SUBJECT: Director of Garden Operations Performance Bonus

Recommendation:

The board approve a one-time performance bonus to the Director of Garden Operations in accordance with the Director of Garden Operations employment contract.

Background:

Lauren Magnuson was hired by the Water Conservation Garden Authority as the Director of Garden Operations. Lauren has been successfully performing this role since July 2024. The current employment agreement between the WCGA board and Director of Garden Operations provides for the following:

“The board of directors will review additional performance parameters of the Garden near the end of the fiscal year and determine eligibility for a bonus.”

The board has reviewed the financial performance including additional donations received, operating performance in exceedance of projected revenues, and operating expenses running lower than projected. Additionally, the board recognizes the many improvements within the Garden displays and exhibits, effective and beneficiary use of the volunteer work force, and successful events that have been executed at the Garden.

In review of these factors, the board has determined that the Director of Garden Operations has successfully met the performance parameters of the garden and eligibility requirements for a bonus within the employment contract. The WCGA board of directors approves a one-time performance bonus in the amount of \$8,300.00 in accordance with the employment contract to the Director of Garden Operations Lauren Magnuson.

Item 8

Water Conservation Garden

Treasurer's Report

January 31, 2026

Balance
January 31, 2026

Cash and Bank Deposits

Operating Account - Neighborhood Bank	\$ 221,977.80
Money Market - Neighborhood Bank	617,100.63
Checking Account - US Bank	-
Petty Cash	800.00
Total Cash and Bank Balance	<hr/> 839,878.43
Deposits in Transit	-
Outstanding Checks	(14,369.22)
Total Cash and Bank Deposits	<hr/> 825,509.21
 Reconciled to ledger as of January 31, 2026	 \$ 825,509.21 <hr/> <hr/>

**Water Conservation Garden
Summary of Agency Contributions
January 31, 2026**

	Year-To-Date			
	Actual	Budget	Variance B/(W)	%
Agency Contributions				
Helix Water District	141,370	141,370	-	0%
Otay Water District	141,370	141,370	-	0%
Sweetwater Authority	48,000	48,000	-	0%
TOTAL AGENCY CONTRIBUTIONS	\$ 330,740	\$ 330,740	\$ -	0%

**Water Conservation Garden
Budget Summary
January 31, 2026**

	Current Month				Year-To-Date				Annual Budget		
	Actual	Budget	Variance B/(W)	%	Actual	Budget	Variance B/(W)	%	Budget	Remaining Balance	% Used
REVENUE											
Admissions	\$ 1,930	\$ 2,000	\$ (70)	-4%	\$ 14,417	\$ 14,000	\$ 417	3%	\$ 24,000	\$ 9,583	60%
Donations	2,220	1,000	1,220	122%	284,156	27,000	257,156	952%	30,500	(253,656)	932%
Events/Rentals	6,380	1,000	5,380	538%	35,326	15,500	19,826	128%	29,000	(6,326)	122%
Gift Shop Sales	1,508	800	708	89%	14,225	6,000	8,225	137%	10,600	(3,625)	134%
Education	64	2,000	(1,936)	-97%	9,646	12,000	(2,354)	-20%	24,000	14,354	40%
Memberships	9,233	4,500	4,733	105%	60,181	32,500	27,681	85%	50,000	(10,181)	120%
Grants/Contracts	-	7,800	(7,800)	-100%	17,500	13,000	4,500	35%	26,000	8,500	67%
Interest Income	1,773	700	1,073	153%	21,540	10,900	10,640	98%	20,400	(1,140)	106%
TOTAL REVENUE	\$ 23,108	\$ 19,800	\$ 3,308	17%	\$ 456,991	\$ 130,900	\$ 326,091	249%	\$ 214,500	\$ (242,491)	213%
EXPENSE											
Payroll Expenses											
Wages	\$ 26,821	\$ 23,792	\$ (3,029)	-13%	\$ 175,633	\$ 165,240	\$ (10,393)	-6%	\$ 284,198	\$ 108,565	62%
Taxes	2,943	3,321	378	11%	14,729	23,150	8,421	36%	39,754	25,025	37%
Other Payroll Expense	-	430	430	100%	(4,393)	2,490	6,883	276%	4,120	8,513	-107%
Subtotal	\$ 29,764	\$ 27,543	\$ (2,221)	-8%	\$ 185,969	\$ 190,880	\$ 4,911	3%	\$ 328,072	\$ 142,103	57%
Operations Expenses											
Garden Expenses	\$ 9,779	\$ 1,600	\$ (8,179)	-511%	\$ 26,418	\$ 41,800	\$ 15,382	37%	\$ 50,350	\$ 23,932	52%
Building Expenses	978	448	(530)	-118%	6,698	3,180	(3,518)	-111%	5,520	(1,178)	121%
Utilities	3,933	5,195	1,262	24%	37,554	49,865	12,311	25%	74,040	36,486	51%
Vehicle & Equipment Expenses	3,974	430	(3,544)	-824%	15,329	3,350	(11,979)	-358%	5,500	(9,829)	279%
Subtotal	\$ 18,664	\$ 7,673	\$ (10,991)	-143%	\$ 85,999	\$ 98,195	\$ 12,196	12%	\$ 135,410	\$ 49,411	64%
Administrative Expenses											
Applications & Software	\$ 195	\$ 467	\$ 272	58%	\$ 1,365	\$ 3,343	\$ 1,978	59%	\$ 6,533	\$ 5,168	21%
Insurance	-	1,900	1,900	100%	20,289	19,335	(954)	-5%	34,870	14,581	58%
Office Expenses	2,364	1,785	(579)	-32%	19,821	13,694	(6,127)	-45%	23,819	3,998	83%
Professional Fees	38,736	39,080	344	1%	94,749	97,820	3,071	3%	146,180	51,431	65%
Other Administrative Expenses	505	430	(75)	-17%	7,897	10,415	2,518	24%	14,315	6,418	55%
Contingency for Unknowns	-	300	300	100%	-	2,100	2,100	100%	3,600	3,600	0%
Subtotal	\$ 41,800	\$ 43,962	\$ 2,162	5%	\$ 144,121	\$ 146,707	\$ 2,586	2%	\$ 229,317	\$ 85,196	63%
TOTAL EXPENSE	\$ 90,228	\$ 79,178	\$ (11,050)	-14%	\$ 416,089	\$ 435,782	\$ 19,693	5%	\$ 692,799	\$ 276,710	60%
NET REVENUE	\$ (67,120)	\$ (59,378)	\$ (7,742)	13%	\$ 40,902	\$ (304,882)	\$ 345,784	-113%	\$ (478,299)	\$ (519,201)	-9%
NET REVENUE EXCL. DONATIONS	\$ (69,340)	\$ (60,378)	\$ (8,962)	15%	(243,254)	\$ (331,882)	\$ 88,628	-27%	\$ (508,799)	(265,545)	52%

Water Conservation Garden
Summary of Receipts and Disbursements
January 31, 2026

	Year-To-Date
	Actual
Beginning fund balance, June 30, 2025	\$ <u>447,849</u>
 Operating activities	
Admissions	14,417
Donations	284,156
Events/Education	44,972
Gift Shop Sales	14,225
Memberships	60,181
Services	-
Grants/Contracts	17,500
Change in accruals	9,908
Payments to suppliers and vendors	(230,120)
Capital Expenditures	(6,490)
Payments for payroll	(185,969)
Deposits (net)	2,600
Net cash provided / (used) by operating activities	25,380
 Capital and financing activities	
Agency Contributions Received	330,740
Net cash provided / (used) for capital and financing activities	330,740
 Investing activities	
Interest Income	21,540
Net cash provided / (used) for investing activities	21,540
 Ending fund balance, January 31, 2026	 \$ <u><u>825,509</u></u>

Check Detail Report

Water Conservation Garden Authority

January 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
Neighborhood NB - 7943 OP						
1883						
01/01/2026	Check	6185	Cube 10 LLC	CHECK 10016	Reconciled	-
						1,000.00
01/01/2026	Check	6185	Cube 10 LLC	Monthly Accounting		1,000.00
1891						
01/02/2026	Check	6186	Cintas Corp.		Uncleared	-270.00
01/02/2026	Check	6186	Cintas Corp.	Invoice # 020D058947		270.00
1894						
01/02/2026	Check	10017	Cube 10 LLC	CHECK 10017 CHECK CHECK	Reconciled	-
						5,000.00
01/02/2026	Check	10017	Cube 10 LLC	CHECK 10017 CHECK CHECK		5,000.00
1900						
01/02/2026	Expense		Staples	PURCHASE 01-01 Staples Inc FRAMI POINT OF SALE DEBIT	Reconciled	-178.61
				PURCHASE 01-01 Staples Inc FRAMINGHAM, MA MCI 1391		
01/02/2026	Expense		Staples	PURCHASE 01-01 Staples Inc FRAMI POINT OF SALE DEBIT		178.61
				PURCHASE 01-01 Staples Inc FRAMINGHAM, MA MCI 1391		
1909						
01/05/2026	Check	6187	West Rhode & Roberts	Voided	Uncleared	0.00
01/05/2026	Check	6187	West Rhode & Roberts	2024 -2025 Fiscal Year Audit Fee		0.00
1910						
01/05/2026	Expense		Home Depot	PURCHASE 07-24 HOMEDEPOT.COM 800 POINT OF SALE DEBIT	Reconciled	-800.42
				PURCHASE 07-24 HOMEDEPOT.COM 800-430-3376 , GA MCI 1391		
01/05/2026	Expense		Home Depot	PURCHASE 07-24 HOMEDEPOT.COM 800 POINT OF SALE DEBIT		800.42
				PURCHASE 07-24 HOMEDEPOT.COM 800-430-3376 , GA MCI 1391		
1913						
01/05/2026	Expense		FireSpring	FIRESRING THE WATER CONSERVAT.. ACH WITHDRAWAL	Reconciled	-195.00
				FIRESRING THE WATER CONSERVAT... ACH DEBIT		
				FIRESRING MXXXXXXXX1692		
01/05/2026	Expense		FireSpring	FIRESRING THE WATER CONSERVAT.. ACH WITHDRAWAL		195.00
				FIRESRING THE WATER CONSERVAT... ACH DEBIT		
				FIRESRING MXXXXXXXX1692		
1917						
01/05/2026	Expense		USPS	PURCHASE 01-02 USPS PO 054161097 POINT OF SALE DEBIT-	Reconciled	-78.00
				PIN USED PURCHASE 01-02 USPS PO XXXXXX0978 SPRING		
				VALLEY, CA PUL 1391		
01/05/2026	Expense		USPS	PURCHASE 01-02 USPS PO 054161097 POINT OF SALE DEBIT-		78.00
				PIN USED PURCHASE 01-02 USPS PO XXXXXX0978 SPRING		
				VALLEY, CA PUL 1391		
2007						
01/05/2026	Expense		Staples	PURCHASE 01-04 Staples Inc FRAMI POINT OF SALE DEBIT	Reconciled	-247.81
				PURCHASE 01-04 Staples Inc FRAMINGHAM, MA MCI 1391		
01/05/2026	Expense		Staples	PURCHASE 01-04 Staples Inc FRAMI POINT OF SALE DEBIT		247.81
				PURCHASE 01-04 Staples Inc FRAMINGHAM, MA MCI 1391		
1914						
01/06/2026	Expense		California Department of Tax and Fee Administration	CA DEPT TAX FEE WATER CONSERVATI ACH WITHDRAWAL CA	Reconciled	-643.00
				DEPT TAX FEE WATER CONSERVATION GAR ACH DEBIT CDTFA		
				EPMT 23164903		
01/06/2026	Expense		California Department of Tax and Fee Administration	CA DEPT TAX FEE WATER CONSERVATI ACH WITHDRAWAL CA	Uncleared	-643.00
				DEPT TAX FEE WATER CONSERVATION GAR ACH DEBIT CDTFA		
				EPMT 23164903		
1915						
01/06/2026	Expense		EDCO Disposal Corporation	EDCO WCG Authority ACH DEBIT EDC ACH WITHDRAWAL EDCO	Reconciled	-280.46
				WCG Authority ACH DEBIT EDCO		
01/06/2026	Expense		EDCO Disposal Corporation	EDCO WCG Authority ACH DEBIT EDC ACH WITHDRAWAL EDCO		280.46
				WCG Authority ACH DEBIT EDCO		
2008						
01/06/2026	Expense		Smart and Final	PURCHASE 01-06 SMART AND FINAL L POINT OF SALE DEBIT-	Reconciled	-32.02
				PIN USED PURCHASE 01-06 SMART AND FINAL LA MESA, CA		
				MAP 1391		
01/06/2026	Expense		Smart and Final	PURCHASE 01-06 SMART AND FINAL L POINT OF SALE DEBIT-		32.02
				PIN USED PURCHASE 01-06 SMART AND FINAL LA MESA, CA		
				MAP 1391		
1911						
01/07/2026	Check	6188	Rutan & Tucker		Reconciled	-
						4,715.00

Check Detail Report

Water Conservation Garden Authority

January 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
01/07/2026	Check	6188	Rutan & Tucker	Invoice 1036856		4,715.00
1916						
01/07/2026	Expense		Volgistics	PURCHASE 01-07 WWW.VOLGISTICS.CO POINT OF SALE DEBIT PURCHASE 01-07 WWW.VOLGISTICS.COM BYRON CENTER , MI MCI 1391	Reconciled	-50.00
01/07/2026	Expense		Volgistics	PURCHASE 01-07 WWW.VOLGISTICS.CO POINT OF SALE DEBIT PURCHASE 01-07 WWW.VOLGISTICS.COM BYRON CENTER , MI MCI 1391		50.00
2010						
01/07/2026	Expense			PURCHASE 01-05 FARMTEK SOUTH WIN POINT OF SALE DEBIT PURCHASE 01-05 FARMTEK SOUTH WINDSOR, CT MCI 1391	Reconciled	-
01/07/2026	Expense			PURCHASE 01-05 FARMTEK SOUTH WIN POINT OF SALE DEBIT PURCHASE 01-05 FARMTEK SOUTH WINDSOR, CT MCI 1391		2,769.66
1919						
01/08/2026	Check		Cintas Corp.	CHECK 6186 CHECK	Reconciled	-270.00
01/08/2026	Check		Cintas Corp.	CHECK 6186 CHECK		270.00
1920						
01/09/2026	Check	6190	West Rhode & Roberts		Reconciled	-
01/09/2026	Check	6190	West Rhode & Roberts	Preparation Of Joint Powers Reporting		3,700.00
01/09/2026	Check	6190	West Rhode & Roberts	Invoice 0825211088		3,700.00

Check Detail Report

Water Conservation Garden Authority

January 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
1921						
01/09/2026	Check	6191	Cube 10 LLC		Reconciled	-33.40
01/09/2026	Check	6191	Cube 10 LLC	Reimburse for Express Postage for Rutan & Tucker		33.40
1970						
01/09/2026	Expense		Advanced Office	ACCOUNT SERVICIN The Water Conse ACH WITHDRAWAL ACCOUNT SERVICIN The Water Conservation ACH DEBIT WEB PYMNT XXXXXX9117	Reconciled	-305.16
01/09/2026	Expense		Advanced Office	ACCOUNT SERVICIN The Water Conse ACH WITHDRAWAL ACCOUNT SERVICIN The Water Conservation ACH DEBIT WEB PYMNT XXXXXX9117		305.16
2006						
01/09/2026	Expense		Target	PURCHASE 01-08 TARGET PLUS BROOK POINT OF SALE DEBIT PURCHASE 01-08 TARGET PLUS BROOKLYN PARK, MN MCI 1391	Reconciled	-145.45
01/09/2026	Expense		Target	PURCHASE 01-08 TARGET PLUS BROOK POINT OF SALE DEBIT PURCHASE 01-08 TARGET PLUS BROOKLYN PARK, MN MCI 1391		145.45
2009						
01/09/2026	Expense		Dog Waste Depot	PURCHASE 01-08 DOG WASTE DEPOT S POINT OF SALE DEBIT PURCHASE 01-08 DOG WASTE DEPOT SAN DIEGO, CA MCI 1391	Reconciled	-213.43
01/09/2026	Expense		Dog Waste Depot	PURCHASE 01-08 DOG WASTE DEPOT S POINT OF SALE DEBIT PURCHASE 01-08 DOG WASTE DEPOT SAN DIEGO, CA MCI 1391		213.43
1924						
01/11/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Reconciled	-14.95
01/11/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.		14.95
1925						
01/12/2026	Expense		Otay Water District	OTAYWATERDISTRIC GARDEN ACH DEBI ACH WITHDRAWAL OTAYWATERDISTRIC GARDEN ACH DEBIT WEBPAYMENT	Reconciled	-183.14
01/12/2026	Expense		Otay Water District	OTAYWATERDISTRIC GARDEN ACH DEBI ACH WITHDRAWAL OTAYWATERDISTRIC GARDEN ACH DEBIT WEBPAYMENT		183.14
1926						
01/12/2026	Expense		Otay Water District	OTAYWATERDISTRIC GARDEN ACH DEBI ACH WITHDRAWAL OTAYWATERDISTRIC GARDEN ACH DEBIT WEBPAYMENT	Reconciled	-870.79
01/12/2026	Expense		Otay Water District	OTAYWATERDISTRIC GARDEN ACH DEBI ACH WITHDRAWAL OTAYWATERDISTRIC GARDEN ACH DEBIT WEBPAYMENT		870.79
2012						
01/12/2026	Expense			PURCHASE 01-09 SUNNY DONUTS LA M POINT OF SALE DEBIT PURCHASE 01-09 SUNNY DONUTS LA MESA, CA MCI 1391	Reconciled	-21.50
01/12/2026	Expense			PURCHASE 01-09 SUNNY DONUTS LA M POINT OF SALE DEBIT PURCHASE 01-09 SUNNY DONUTS LA MESA, CA MCI 1391		21.50
2025						
01/12/2026	Expense		Amazon	PURCHASE 01-11 AMAZON MKTPL*3437 POINT OF SALE DEBIT PURCHASE 01-11 AMAZON MKTPL*3437R6953 SEATTLE, WA MCI 1391	Reconciled	-16.11
01/12/2026	Expense		Amazon	PURCHASE 01-11 AMAZON MKTPL*3437 POINT OF SALE DEBIT PURCHASE 01-11 AMAZON MKTPL*3437R6953 SEATTLE, WA MCI 1391		16.11
1957						
01/13/2026	Check		West Rhode & Roberts	CHECK 6187 CHECK CHECK	Reconciled	-
01/13/2026	Check		West Rhode & Roberts	CHECK 6187 CHECK CHECK		23,641.10
1963						
01/13/2026	Expense		EDCO Disposal Corporation	EDCO WCG Authority ACH DEBIT EDC ACH WITHDRAWAL EDCO WCG Authority ACH DEBIT EDCO NXXXXXXXXX877107	Reconciled	-401.60
01/13/2026	Expense		EDCO Disposal Corporation	EDCO WCG Authority ACH DEBIT EDC ACH WITHDRAWAL EDCO WCG Authority ACH DEBIT EDCO NXXXXXXXXX877107		401.60
2023						
01/13/2026	Expense		Grocery Outlet	PURCHASE 01-13 GROCERY OUTLET OF POINT OF SALE DEBIT-PIN USED PURCHASE 01-13 GROCERY OUTLET OF CASA SPRING VALLEY, CA PUL 1391	Reconciled	-17.98
01/13/2026	Expense		Grocery Outlet	PURCHASE 01-13 GROCERY OUTLET OF POINT OF SALE DEBIT-PIN USED PURCHASE 01-13 GROCERY OUTLET OF CASA SPRING VALLEY, CA PUL 1391		17.98
2031						
01/13/2026	Expense			PURCHASE 01-12 RANCHO CFO SPRING POINT OF SALE DEBIT-PIN USED PURCHASE 01-12 RANCHO CFO SPRING VALLEY, CA MAP 1391	Reconciled	-65.15
01/13/2026	Expense			PURCHASE 01-12 RANCHO CFO SPRING POINT OF SALE DEBIT-PIN USED PURCHASE 01-12 RANCHO CFO SPRING VALLEY, CA MAP 1391		65.15
1966						

Check Detail Report

Water Conservation Garden Authority

January 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
01/14/2026	Expense		Cintas Corp.	CINTASCORPORATIO THE WATER CONSE ACH WITHDRAWAL CINTASCORPORATIO THE WATER CONSERVATION ACH DEBIT 110EC64E16 XXXXXX6116	Reconciled	-438.03
01/14/2026	Expense		Cintas Corp.	CINTASCORPORATIO THE WATER CONSE ACH WITHDRAWAL CINTASCORPORATIO THE WATER CONSERVATION ACH DEBIT 110EC64E16 XXXXXX6116		438.03
1929						
01/15/2026	Payroll Check	DD	Yaily I Gonzalez	Pay Period: 12/30/2025-01/14/2026	Reconciled	-1,861.75
01/15/2026	Payroll Check	DD	Yaily I Gonzalez	Direct Deposit	Uncleared	-1,861.75
1930						
01/15/2026	Payroll Check	DD	Juan Jimenez	Pay Period: 12/30/2025-01/14/2026	Reconciled	-554.18
01/15/2026	Payroll Check	DD	Juan Jimenez	Direct Deposit	Uncleared	-554.18
1932						
01/15/2026	Payroll Check	DD	Tim Townsley	Pay Period: 12/30/2025-01/14/2026	Reconciled	-2,486.72
01/15/2026	Payroll Check	DD	Tim Townsley	Direct Deposit	Uncleared	-2,486.72

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Water Conservation Garden Authority

January 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
1934						
01/15/2026	Payroll Check	DD	Sarah Uran	Pay Period: 12/30/2025-01/14/2026	Reconciled	-984.16
01/15/2026	Payroll Check	DD	Sarah Uran	Direct Deposit	Uncleared	-984.16
1936						
01/15/2026	Payroll Check	DD	N'Dea N. Wilson	Pay Period: 12/30/2025-01/14/2026	Reconciled	-967.59
01/15/2026	Payroll Check	DD	N'Dea N. Wilson	Direct Deposit	Uncleared	-967.59
1938						
01/15/2026	Payroll Check	DD	Amelia Knezevich	Pay Period: 12/30/2025-01/14/2026	Reconciled	-80.60
01/15/2026	Payroll Check	DD	Amelia Knezevich	Direct Deposit	Uncleared	-80.60
1939						
01/15/2026	Payroll Check	DD	Amelia Knezevich	Pay Period: 12/30/2025-01/14/2026	Reconciled	-725.36
01/15/2026	Payroll Check	DD	Amelia Knezevich	Direct Deposit	Uncleared	-725.36
1941						
01/15/2026	Payroll Check	DD	Lauren Magnuson	Pay Period: 12/30/2025-01/14/2026	Reconciled	-
01/15/2026	Payroll Check	DD	Lauren Magnuson	Direct Deposit	Uncleared	2,944.26
01/15/2026	Payroll Check	DD	Lauren Magnuson	Direct Deposit	Uncleared	-
01/15/2026	Payroll Check	DD	Lauren Magnuson	Direct Deposit	Uncleared	2,944.26
1942						
01/15/2026	Tax Payment		QuickBooks Payroll	Tax withdrawal	Reconciled	-
01/15/2026	Tax Payment		QuickBooks Payroll	Tax withdrawal	Uncleared	4,124.23
01/15/2026	Tax Payment		QuickBooks Payroll	Tax withdrawal	Uncleared	4,124.23
1949						
01/15/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Reconciled	-2.99
01/15/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Reconciled	2.99
1951						
01/15/2026	Expense		Home Depot	PURCHASE 07-24 HOMEDEPOT.COM 800 POINT OF SALE DEBIT	Reconciled	-375.97
01/15/2026	Expense		Home Depot	PURCHASE 07-24 HOMEDEPOT.COM 800-430-3376 , GA MCI 1391	Reconciled	-375.97
01/15/2026	Expense		Home Depot	PURCHASE 07-24 HOMEDEPOT.COM 800 POINT OF SALE DEBIT	Reconciled	375.97
01/15/2026	Expense		Home Depot	PURCHASE 07-24 HOMEDEPOT.COM 800-430-3376 , GA MCI 1391	Reconciled	375.97
1965						
01/15/2026	Expense		Employment Development Department	EMPLOYMENT DEVEL THE WATER CONSE ACH WITHDRAWAL	Reconciled	-222.60
01/15/2026	Expense		Employment Development Department	EMPLOYMENT DEVEL THE WATER CONSERVATION ACH DEBIT EDD EFTPMT 109524448	Reconciled	-222.60
01/15/2026	Expense		Employment Development Department	EMPLOYMENT DEVEL THE WATER CONSE ACH WITHDRAWAL	Uncleared	-222.60
01/15/2026	Expense		Employment Development Department	EMPLOYMENT DEVEL THE WATER CONSERVATION ACH DEBIT EDD EFTPMT 109524448	Uncleared	-222.60
2024						
01/15/2026	Expense		Staples	PURCHASE 01-14 Staples Inc FRAMI POINT OF SALE DEBIT	Reconciled	-121.51
01/15/2026	Expense		Staples	PURCHASE 01-14 Staples Inc FRAMINGHAM, MA MCI 1391	Reconciled	-121.51
01/15/2026	Expense		Staples	PURCHASE 01-14 Staples Inc FRAMI POINT OF SALE DEBIT	Reconciled	121.51
01/15/2026	Expense		Staples	PURCHASE 01-14 Staples Inc FRAMINGHAM, MA MCI 1391	Reconciled	121.51
2026						
01/15/2026	Expense		Office Depot	PURCHASE 01-14 OFFICE DEPOT #512 POINT OF SALE DEBIT	Reconciled	-48.42
01/15/2026	Expense		Office Depot	PURCHASE 01-14 OFFICE DEPOT #5125 SIGNAL HILL, CA MCI 1391	Reconciled	-48.42
01/15/2026	Expense		Office Depot	PURCHASE 01-14 OFFICE DEPOT #512 POINT OF SALE DEBIT	Reconciled	48.42
01/15/2026	Expense		Office Depot	PURCHASE 01-14 OFFICE DEPOT #5125 SIGNAL HILL, CA MCI 1391	Reconciled	48.42
2027						
01/15/2026	Expense		Grocery Outlet	PURCHASE 01-15 GROCERY OUTLET OF POINT OF SALE DEBIT-PIN	Reconciled	-20.97
01/15/2026	Expense		Grocery Outlet	USED PURCHASE 01-15 GROCERY OUTLET OF CASA SPRING VALLEY, CA PUL 1391	Reconciled	-20.97
01/15/2026	Expense		Grocery Outlet	PURCHASE 01-15 GROCERY OUTLET OF POINT OF SALE DEBIT-PIN	Reconciled	20.97
01/15/2026	Expense		Grocery Outlet	USED PURCHASE 01-15 GROCERY OUTLET OF CASA SPRING VALLEY, CA PUL 1391	Reconciled	20.97
1967						
01/16/2026	Check		San Diego Herpetological Society	CHECK 6130 CHECK CHECK	Reconciled	-75.00
01/16/2026	Check		San Diego Herpetological Society	CHECK 6130 CHECK CHECK	Reconciled	75.00
2011						
01/16/2026	Expense		Albertsons	PURCHASE 01-14 ALBERTSONS #2783 POINT OF SALE DEBIT	Reconciled	-90.22
01/16/2026	Expense		Albertsons	PURCHASE 01-14 ALBERTSONS #2783 EL CAJON, CA MCI 1391	Reconciled	-90.22
01/16/2026	Expense		Albertsons	PURCHASE 01-14 ALBERTSONS #2783 POINT OF SALE DEBIT	Reconciled	90.22
01/16/2026	Expense		Albertsons	PURCHASE 01-14 ALBERTSONS #2783 EL CAJON, CA MCI 1391	Reconciled	90.22

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Water Conservation Garden Authority

January 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
PURCHASE 01-14 ALBERTSONS #2783 EL CAJON, CA MCI 1391						
2017						
01/16/2026	Expense		Circle K	PURCHASE 01-16 CIRCLE K 09475 EL POINT OF SALE DEBIT-PIN USED PURCHASE 01-16 CIRCLE K 09475 EL CAJON, CA MAP 1391	Reconciled	-100.22
01/16/2026	Expense		Circle K	PURCHASE 01-16 CIRCLE K 09475 EL POINT OF SALE DEBIT-PIN USED PURCHASE 01-16 CIRCLE K 09475 EL CAJON, CA MAP 1391		100.22
1955						
01/18/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Reconciled	-7.48
01/18/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.		7.48
2018						
01/20/2026	Expense			PURCHASE 01-16 WALTER ANDERSEN N POINT OF SALE DEBIT PURCHASE 01-16 WALTER ANDERSEN NURSER SAN DIEGO, CA MCI 1391	Reconciled	-717.99
01/20/2026	Expense			PURCHASE 01-16 WALTER ANDERSEN N POINT OF SALE DEBIT PURCHASE 01-16 WALTER ANDERSEN NURSER SAN DIEGO, CA MCI 1391		717.99

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Water Conservation Garden Authority

January 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
2028						
01/20/2026	Expense		Amazon	PURCHASE 01-10 AMAZON.COM*8F7HO9 POINT OF SALE DEBIT	Reconciled	-78.08
01/20/2026	Expense		Amazon	PURCHASE 01-10 AMAZON.COM*8F7HO9WU3 SEATTLE, WA PUL 1391		78.08
2030						
01/20/2026	Expense		Smart and Final	PURCHASE 01-20 SMART AND FINAL L POINT OF SALE DEBIT-PIN USED	Reconciled	-26.97
01/20/2026	Expense		Smart and Final	PURCHASE 01-20 SMART AND FINAL LA MESA, CA MAP 1391		26.97
1962						
01/21/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Reconciled	-2.99
01/21/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.		2.99
1964						
01/21/2026	Expense		San Diego Gas & Electric	SD GAS & ELEC WATER CONSERVA ACH WITHDRAWAL SD GAS & ELEC WATER CONSERVATION GAR ACH DEBIT PAID SDGER	Reconciled	-1,786.34
01/21/2026	Expense		San Diego Gas & Electric	SD GAS & ELEC WATER CONSERVA ACH WITHDRAWAL SD GAS & ELEC WATER CONSERVATION GAR ACH DEBIT PAID SDGER		1,786.34
1971						
01/22/2026	Check	6192	Lauren Magnuson		Reconciled	-47.37
01/22/2026	Check	6192	Lauren Magnuson	Staff Meeting Reimbursement		47.37
1972						
01/22/2026	Check	6193	Progressive		Cleared	-3,407.76
01/22/2026	Check	6193	Progressive	Policy # 861496821. Feb 11 2026 to Aug 11 2026t		3,407.76
1973						
01/22/2026	Check	6194	Dell Awards		Reconciled	-59.81
01/22/2026	Check	6194	Dell Awards	Invoice 228022		59.81
01/22/2026	Check	6194	Dell Awards	Erica, Suzanne, Martha, Rina, Carol - Volunteer Vice President		
1981						
01/22/2026	Expense		West Rhode & Roberts	WEST RHODE AND R WATER CONSERVAT ACH WITHDRAWAL WEST RHODE AND R WATER CONSERVATION GAR ACH DEBIT J2775 OOFF	Reconciled	-
01/22/2026	Expense		West Rhode & Roberts	WEST RHODE AND R WATER CONSERVAT ACH WITHDRAWAL WEST RHODE AND R WATER CONSERVATION GAR ACH DEBIT J2775 OOFF		23,641.10
2021						
01/22/2026	Expense		O'Reilly Auto Parts	PURCHASE 01-21 O'REILLY 4558 SAN POINT OF SALE DEBIT-PIN USED	Reconciled	-113.62
01/22/2026	Expense		O'Reilly Auto Parts	PURCHASE 01-21 O'REILLY 4558 SAN DIEGO, CA PUL 1391		113.62
2029						
01/22/2026	Expense		O'Reilly Auto Parts	PURCHASE 01-21 O'REILLY 4558 SAN POINT OF SALE DEBIT-PIN USED	Reconciled	-15.09
01/22/2026	Expense		O'Reilly Auto Parts	PURCHASE 01-21 O'REILLY 4558 SAN DIEGO, CA PUL 1391		15.09
1978						
01/23/2026	Expense		Ultatel	PURCHASE 01-22 ULTATEL LLC HERND POINT OF SALE DEBIT	Reconciled	-126.53
01/23/2026	Expense		Ultatel	PURCHASE 01-22 ULTATEL LLC HERNDON, VA MCI 1391		126.53
1980						
01/23/2026	Expense		Cox Business	COX COMM SAN Neighborhood ACH DE ACH WITHDRAWAL COX COMM SAN Neighborhood ACH DEBIT PURCHASE	Reconciled	-234.00
01/23/2026	Expense		Cox Business	COX COMM SAN Neighborhood ACH DE ACH WITHDRAWAL COX COMM SAN Neighborhood ACH DEBIT PURCHASE		234.00
1982						
01/23/2026	Expense			PURCHASE 01-22 LUNA GRILL 013 CY POINT OF SALE DEBIT PURCHASE	Reconciled	-81.87
01/23/2026	Expense			PURCHASE 01-22 LUNA GRILL 013 CYB EL CAJON, CA MCI 1391		81.87
1974						
01/26/2026	Check	6195	Lauren Magnuson		Reconciled	-437.47

Check Detail Report

Water Conservation Garden Authority

January 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
01/26/2026	Check	6195	Lauren Magnuson	Postage		7.47
01/26/2026	Check	6195	Lauren Magnuson	Reimburse for East County Chamber Membership		430.00
1975						
01/26/2026	Expense		Valhalla Nursery	PURCHASE 07-25 RANCHO SAN DIEGO POINT OF SALE DEBIT-PIN USED PURCHASE 07-25 RANCHO SAN DIEGO EL CAJON, CA PUL 1391	Reconciled	-356.40
01/26/2026	Expense		Valhalla Nursery	PURCHASE 07-25 RANCHO SAN DIEGO POINT OF SALE DEBIT-PIN USED PURCHASE 07-25 RANCHO SAN DIEGO EL CAJON, CA PUL 1391		356.40
2014						
01/26/2026	Expense			PURCHASE 01-22 KOBISONLINE.COM P POINT OF SALE DEBIT PURCHASE 01-22 KOBISONLINE.COM PLANO, TX MCI 1391	Reconciled	-104.95
01/26/2026	Expense			PURCHASE 01-22 KOBISONLINE.COM P POINT OF SALE DEBIT PURCHASE 01-22 KOBISONLINE.COM PLANO, TX MCI 1391		104.95
2015						
01/26/2026	Expense			PURCHASE 01-23 KOBISONLINE.COM P POINT OF SALE DEBIT PURCHASE 01-23 KOBISONLINE.COM PLANO, TX MCI 1391	Reconciled	-25.00
01/26/2026	Expense			PURCHASE 01-23 KOBISONLINE.COM P POINT OF SALE DEBIT PURCHASE 01-23 KOBISONLINE.COM PLANO, TX MCI 1391		25.00

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Water Conservation Garden Authority

January 2026

TRANSACTION DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLEARED	AMOUNT
2016						
01/26/2026	Expense		Valhalla Nursery	PURCHASE 01-23 RANCHO VALHALLA N POINT OF SALE DEBIT PURCHASE 01-23 RANCHO VALHALLA NURSER EL CAJON, CA MCI 1391	Reconciled	-87.97
01/26/2026	Expense		Valhalla Nursery	PURCHASE 01-23 RANCHO VALHALLA N POINT OF SALE DEBIT PURCHASE 01-23 RANCHO VALHALLA NURSER EL CAJON, CA MCI 1391		87.97
1979						
01/27/2026	Expense		Constant Contact	CONSTANTCONTACT Lauren Magnuson ACH WITHDRAWAL CONSTANTCONTACT Lauren Magnuson ACH DEBIT XXXXXX5506	Reconciled	-285.00
01/27/2026	Expense		Constant Contact	CONSTANTCONTACT Lauren Magnuson ACH WITHDRAWAL CONSTANTCONTACT Lauren Magnuson ACH DEBIT XXXXXX5506		285.00
2013						
01/27/2026	Expense		Circle K	PURCHASE 01-27 CIRCLE K 09475 EL POINT OF SALE DEBIT-PIN USED PURCHASE 01-27 CIRCLE K 09475 EL CAJON, CA MAP 1391	Reconciled	-32.47
01/27/2026	Expense		Circle K	PURCHASE 01-27 CIRCLE K 09475 EL POINT OF SALE DEBIT-PIN USED PURCHASE 01-27 CIRCLE K 09475 EL CAJON, CA MAP 1391		32.47
1976						
01/28/2026	Check	6196	Select Tree Service		Uncleared	- 4,450.00
01/28/2026	Check	6196	Select Tree Service	Tree Removal & Trimming		4,450.00
1985						
01/29/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.	Reconciled	-11.96
01/29/2026	Expense		QuickBooks Payments	System-recorded fee for QuickBooks Payments. Fee-name: DiscountRateFee, fee-type: Daily.		11.96
2005						
01/29/2026	Expense		QuickBooks Payments	PURCHASE 01-28 INTUIT *QBooks Pa POINT OF SALE DEBIT PURCHASE 01-28 INTUIT *QBooks Payroll SAN DIEGO, CA MCI 1391	Reconciled	-311.00
01/29/2026	Expense		QuickBooks Payments	PURCHASE 01-28 INTUIT *QBooks Pa POINT OF SALE DEBIT PURCHASE 01-28 INTUIT *QBooks Payroll SAN DIEGO, CA MCI 1391		311.00
2035						
01/30/2026	Check	6198	Pamela M Badger		Uncleared	-320.00
01/30/2026	Check	6198	Pamela M Badger	January Wellness 2026		320.00
2036						
01/30/2026	Check	6199	Lisa McKenna		Uncleared	-200.00
01/30/2026	Check	6199	Lisa McKenna	January Wellness 2026		200.00
2037						
01/30/2026	Check	6200	Hannah Lei Kruger		Uncleared	-40.00
01/30/2026	Check	6200	Hannah Lei Kruger	January 2026 Wellness Classes		40.00
2038						
01/30/2026	Check	6201	Amelia Knezevich		Cleared	-120.00
01/30/2026	Check	6201	Amelia Knezevich	January Wellness Classes		120.00

Item 9



THE WATER CONSERVATION GARDEN AUTHORITY
FOUNDED 1992

BOARD REPORT

TO: Board of Directors

FROM: Brian M. Olney, Interim Administrator

INITIATED BY: Lauren Magnuson, Director of Garden Operations

DATE: February 24, 2026

SUBJECT: Annual Independent Financial Audit Report

Recommendation:

The board receive the Annual Independent Financial Audit Report.

Background:

The Water Conservation Garden Authority is required to perform an independent financial audit annually in accordance with Article 12 (D) of the Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden and state statute. Staff and the contracted accounting vendor Cube LLC. completed the annual financial audit with West Rhode and Roberts. Representative(s) with West Rhode and Roberts will provide an overview of the financial audit including their opinion and any recommendations.

Attachments:

1. Annual Financial Audit Report

Item 9 Attachment 1

The Water Conservation Garden Authority

Financial Report

June 30, 2025

DRAFT - FOR DISCUSSION PURPOSES ONLY

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DRAFT - FOR DISCUSSION PURPOSES ONLY

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Water Conservation Garden Authority

Opinion

We have audited the accompanying financial statements of The Water Conservation Garden Authority (a Joint Powers Agency), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Water Conservation Garden Authority as of June 30, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of The Water Conservation Garden Authority and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The Water Conservation Garden Authority's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Water Conservation Garden Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The Water Conservation Garden Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

WEST RHODE & ROBERTS
San Diego, California
January XX, 2026

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THE WATER CONSERVATION GARDEN AUTHORITY

Statement of Financial Position

Year Ended June 30, 2025

Assets

Cash and cash equivalents	\$	447,849
Accounts receivable		26,683
Inventory		1,120
Property and equipment, net		717,198
Total assets	\$	<u>1,192,850</u>

Liabilities and net assets

Liabilities:

Accounts payable and accrued expenses	\$	2,364
Deferred memberships		57,475
Total liabilities		<u>59,839</u>

Net assets:

Without donor restrictions:

Expended for property and equipment	\$	717,198
Undesignated		391,583
Total without donor restrictions		1,108,781

With donor restrictions

Total net assets		<u>1,133,011</u>
Total liabilities and net assets	\$	<u>1,192,850</u>

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THE WATER CONSERVATION GARDEN AUTHORITY

Statement of Activities

Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
<u>Operating Activities</u>			
Revenues and support			
Agency funding	\$ 501,523	\$ -	\$ 501,523
Contributions	198,176	38,379	236,555
Special event revenue	56,060	-	56,060
Auxiliary services	53,935	-	53,935
Memberships	46,901	-	46,901
Admissions	32,385	-	32,385
Other income	12,178	-	12,178
Net assets released from restrictions:			
Satisfaction of program restrictions	14,149	(14,149)	-
Total revenues and other support	915,307	24,230	939,537
Expenses			
Program expenses	360,751	-	360,751
Management and general	138,929	-	138,929
Fundraising	94,482	-	94,482
Total program and supporting services	594,162	-	594,162
Cost of Direct Benefit to Donors	23,920	-	23,920
Total expenses	618,082	-	618,082
Change in net assets	297,225	24,230	321,455
Net assets at beginning of year	811,556	-	811,556
Net assets at end of year	\$ 1,108,781	\$ 24,230	\$ 1,133,011

WATER CONSERVATION GARDEN AUTHORITY

Statement of Functional Expenses

Year Ended June 30, 2025

	Program Expenses	Management & General	Fundraising	Total
Expenses				
Salaries	\$ 114,329	\$ 57,165	\$ 57,165	\$ 228,659
Payroll taxes & employee benefits	19,429	9,715	9,715	38,859
	<u>133,758</u>	<u>66,880</u>	<u>66,880</u>	<u>267,518</u>
Professional fees	59,062	48,324	-	107,386
Depreciation	55,420	6,520	3,260	65,200
Utilities	52,558	6,183	3,092	61,833
Other expenses	10,398	9,121	14,320	33,839
Building and equipment	23,370	956	478	24,804
Garden expenses	18,158	-	-	18,158
Insurance	8,027	945	472	9,444
Office expenses	-	-	5,980	5,980
Total expenses	<u>\$ 360,751</u>	<u>\$ 138,929</u>	<u>\$ 94,482</u>	<u>\$ 594,162</u>

THE WATER CONSERVATION GARDEN AUTHORITY

Statement of Cash Flows

Year Ended June 30, 2025

Cash flows from operating activities

Change in net assets	\$ 321,455
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	65,200
Changes in operating assets and liabilities:	
Accounts receivable	(21,238)
Inventory	(1,120)
Accounts payable and accrued expenses	(16,694)
Deferred memberships	57,475
Net cash provided by operating activities	<u>405,078</u>
Change in cash and cash equivalents	405,078
Cash and cash equivalents at beginning of year	42,771
Cash and cash equivalents at end of year	<u>\$ 447,849</u>

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THE WATER CONSERVATION GARDEN AUTHORITY

Notes to Financial Statements

Note 1. Organization and Significant Accounting Policies

Organization and Activities

The Water Conservation Garden Authority (the Authority) is a Joint Powers Agency formed pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of Government Code Section 6500. The Authority is organized exclusively for charitable purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code. The Authority is comprised of the following six member agencies:

- Helix Water District
- San Diego County Water Authority
- City of San Diego
- Grossmont-Cuyamaca Community College District
- Sweetwater Authority
- Otay Water District

The Authority was formed to further the purposes of water conservation by creating, operating and maintaining a xeriscape demonstration garden and related facilities to educate the public about landscaping practices which conserve water. The Authority is located on the campus of Cuyamaca Community College in an unincorporated area of San Diego County near El Cajon, California. The garden has nearly six acres of displays that showcase water conservation through a series of beautiful, themed gardens, such as a native plant garden, formal garden, compost exhibit and a vegetable garden, as well as how-to displays such as mulch and irrigation exhibits.

In December 2010, the Authority transferred operating assets and operating responsibilities to the Friends of the Water Conservation Garden, after which the Authority functioned primarily as a governing entity and retained ownership of the buildings and site improvements. In April 2024, the Authority resumed direct responsibility for operating the garden. Accordingly, the financial statements for the year ended June 30, 2025, reflect the Authority's direct operation of the garden for the full fiscal year.

Significant Accounting Policies

Method of Accounting – The accompanying financial statements have been prepared on an accrual basis.

Basis of Presentation – The financial statements of the Authority have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Authority to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Authority's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Authority or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Measure of Operations – The statement of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Authority's ongoing programs. Non-operating activities are limited to resources that generate return from long-term investments and other activities considered to be of a more unusual or nonrecurring nature. As of June 30, 2025, the Authority did not have any non-operating activities.

THE WATER CONSERVATION GARDEN AUTHORITY

Notes to Financial Statements

Revenue Recognition – The Authority recognizes revenue in accordance with the following policies:

Contributions - Contributions are recognized as revenue when they are unconditionally pledged or when all conditions have been met. The Authority reports contributions as restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Contributions with donor restrictions requiring the principal gift to be held in perpetuity are reported as endowment funds. The income earned from such assets is generally considered as purpose restricted.

Contributed services are recognized as revenue if the services received (a) create or enhance nonfinancial assets, or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not donated. Such services are recorded at their estimated fair value. During the year ended June 30, 2025, no contributed services were received.

Agency funding – The Authority recognizes revenue when funding is received.

Auxiliary Activities – The Authority’s auxiliary activities include education activities, retail merchandise, and other similar support activities.

Memberships – Membership fees are recognized as revenue ratably over the membership period. Amounts received for subsequent year’s fees are recorded as deferred memberships on the statement of financial position.

Admissions – Admissions are recorded when tickets are redeemed at the Authority.

Cash and Cash Equivalents – The Authority considers all unrestricted cash accounts that are not subject to withdrawal restrictions or penalties, with initial maturity of three months or less to be cash equivalents.

Accounts Receivable – Accounts receivable consist of amounts due from auxiliary services and other income that the Authority has earned prior to year end. The Authority evaluates expected credit losses on accounts receivable based on historical experience, current conditions, and reasonable and supportable forecasts in accordance with FASB ASC Topic 326, Financial Instruments – Credit Losses. Balances are written off against allowance when deemed uncollectible. Management has determined that no allowance is needed for the year ended June 30, 2025.

Property and Equipment – Property and equipment are recorded at cost, except for donated items, which are recorded at fair value as of the date received. Acquisitions of property and equipment which equal or exceed \$5,000 are capitalized. The Authority’s property and equipment are depreciated on a straight-line basis as follows:

Buildings and improvements	40 years
Furniture and equipment	3 to 7 years

THE WATER CONSERVATION GARDEN AUTHORITY

Notes to Financial Statements

Leases – The Authority determines if an arrangement is or contains a lease at inception. Leases are included in right-of-use (ROU) assets and lease liabilities in the statement of financial position. ROU assets represent the right to control the use of an identified asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the commencement date based on the present value of the future minimum lease payments over the lease term. Operating lease expense is recognized on a straight-line basis over the lease term. The Authority does not report ROU assets and lease liabilities for its short-term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

Functional Allocation of Expenses – The statement of functional expenses presents expenses by function and natural classification. Expenses directly attributable to a specific functional area of the Authority are reported as expenses of those functional areas. A portion of costs that benefit multiple functional areas have been allocated across programs and supporting services based on the full-time employee equivalents of a program or supporting service. Salary and benefits are allocated based on full-time equivalents. Depreciation, office and occupancy, insurance, and miscellaneous other expenses are allocated based on a square footage basis.

Income Tax Status – The Authority, a Joint Powers Agency, is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Government Code Section 6500. The Financial Accounting Standards Board (FASB) issued Accounting Standards Codification No. 740-10, Accounting for Uncertainties in Income Tax, which sets a minimum threshold for financial statement recognition of the benefit of a tax position taken or expected to be taken in a tax return. The Authority has reviewed its positions for all open tax years and has determined that it has no uncertain tax positions requiring accrual or disclosure.

Cost of Direct Benefit to Donors – The cost of special events that represent a direct benefit to donors are separately reported. For the year ended June 30, 2025, the amount totaled \$23,920.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Subsequent Events – Subsequent events are events or transactions that occur after the statement of financial position date but before financial statements are available to be issued. The Authority recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at that date, including the estimates inherent in the process of preparing financial statements. The Authority's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of financial position but arose after that date and before the financial statements are available to be issued.

The Authority has evaluated subsequent events through January XX, 2026, which is the date the financial statements are available for issuance, and concluded that there were no events or transactions that needed to be disclosed.

THE WATER CONSERVATION GARDEN AUTHORITY

Notes to Financial Statements

Note 2. Liquidity and Availability of Resources

The Authority's financial assets available for general expenditure, that is without donor restrictions limiting their use within one year of the statement of financial position date, are as follows:

<u>Financial Assets</u>	
Cash and cash equivalents	\$ 447,849
Accounts receivable	26,683
Total financial assets available within one year	<u>474,532</u>
Less amounts unavailable for general expenditures within one year, due to:	
Restricted by donors with purpose restrictions	<u>(24,230)</u>
Total financial assets available to management for general expenditure within one year	<u>\$ 450,302</u>

The Authority maintains policies of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

Note 3. Fair Value Measurements

Fair value represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements are classified based on the nature of the inputs used to determine the valuation:

- **Level 1** – Quoted prices in active markets for identical assets or liabilities.
- **Level 2** – Other observable inputs, such as quoted prices in markets that are not active or inputs corroborated by observable market data.
- **Level 3** – Unobservable inputs based on assumptions a market participant would use.

As of June 30, 2025, the Authority did not hold any assets or liabilities measured at fair value on a recurring basis. Therefore, no fair value hierarchy table is presented.

Assets and liabilities such as cash and cash equivalents, receivables, accounts payable, and accrued expenses are reported at carrying value, which approximates fair value due to their short-term nature.

Management is responsible for determining fair value measurements and for ensuring that valuations are appropriately supported and consistently applied in the financial statements.

Note 4. Accounts Receivable

Accounts receivable totaled \$26,683 at June 30, 2025, and \$5,445 at June 20, 2024.

THE WATER CONSERVATION GARDEN AUTHORITY

Notes to Financial Statements

Note 5. Property and Equipment

Property and equipment as of June 30, 2025, consists of the following:

Buildings	\$ 2,150,102
Garden	1,727,719
Garden improvements	495,368
Equipment	<u>125,082</u>
	4,498,271
Less accumulated depreciation	<u>(3,781,073)</u>
	<u>\$ 717,198</u>

Depreciation expense for the year ended June 30, 2025, was \$65,200.

Note 6. Leases

The Authority evaluated current contracts to determine which met the criteria of a lease as defined by ASC 842. The right-of-use (ROU) assets represent the Authority's right to use underlying assets for the lease term, and the lease liabilities represent the Authority's obligation to make lease payments arising from these leases. The Authority did not have capitalized right-of-use assets and lease liabilities at June 30, 2025.

Lease agreement with Grossmont-Cuyamaca College: The Authority has a lease with the Grossmont-Cuyamaca College District to use approximately 5 acres of land on the campus of Cuyamaca College free of charge. The agreement terminates on July 31, 2033, with an option to extend for an additional 10 years if both parties agree. In accordance with generally accepted accounting principles, the value of the land use is to be reflected on the Authority's financial statements. No amounts have been reflected in the financial statements for such use of land in as much as no objective basis is available to measure the related value.

Land Use and Maintenance: The lease also grants the Authority the free use of land in Cuyamaca College. No use is recorded in the financial statements, as there is no objective measure of it.

Note 7. Net Assets with Donor Restrictions

Net Assets with donor restrictions represent contributions and other inflows received by the Authority, which are limited in their use by the donor-imposed stipulations. Net assets with donor restrictions at are available for the following purposes at June 30, 2025.

Garden maintenance	\$ 12,626
Tortoise Enclosure	7,030
Butterfly exhibit	3,000
Others	<u>1,574</u>
	<u>\$ 24,230</u>

THE WATER CONSERVATION GARDEN AUTHORITY

Notes to Financial Statements

Note 8. Net Assets released from Donor Restrictions

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by donors for the year ended June 30, 2025.

Garden maintenance	\$	5,174
Garden exhibit		3,000
Others		2,475
Butterfly exhibit		2,000
Tortoise Enclosure		1,500
	\$	<u>14,149</u>

Note 9. Related Party Transactions

Operating Leases – As noted in Note 1, the Authority leases its Water Conservation Garden from the Grossmont-Cuyamaca College District; the District is a member of the Authority.

Note 10. Concentration

The Authority is dependent on the contributions of the member agencies of the Water Conservation Garden Authority. The contributions from member agencies totaled \$501,523, 53% of total income, for the year ended June 30, 2025.

Note 11. Risks and Uncertainties

Concentration of Credit Risk - The Authority, at times, maintains cash balances at a bank in excess of the Federal Deposit Insurance Corporation limit. At June 30, 2025, there were no cash balances in excess of the insured amount.

DRAFT - FOR DISCUSSION PURPOSES ONLY

Item 10

Final Evaluation Report

An Evaluation of The Water Conservation Garden Free Programming Program

Prepared by Tamara Brown and Ashley Clare
Department of Educational Leadership
School of Teacher Education
Fall 2025



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Leadership Starts Here

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Executive Summary

The Water Conservation Garden opened in 1999 with the mission to “educate and inspire through excellent exhibits and programs that promote water conservation and the sustainable use of related natural resources.” (*The Water Conservation Garden*, n.d.). For the 2025–2026 fiscal year, the Garden received its funding from Helix Water, Otay Water, Sweetwater Authority, the Grossmont-Cuyamaca Community College District, and the community. This program evaluation informs stakeholders about how their free events are bringing environmental education, conservation, and water-wise learning to their community and increasing the financial support The Garden is receiving. The objective of this evaluation was to determine the effectiveness, compare free and discounted programming on weekdays and weekends, and assess the impact these programs had on community participation and engagement. The primary data collection method was a visitor survey conducted at the exit, and a secondary tool, a Comment Wall, was used to capture visitors' open-ended thoughts and feedback. Data were collected during two free programming events: Free Day Friday on October 10, 2025, and Water District Wave-in-Day on Saturday, October 25, 2025. After visiting The Garden, 89.5% of visitors adopt sustainability practices; 56.9% have already started gardening, and 55.4% have begun using water-conservation practices. Respondents recorded that the ages of members in their group most frequently ranged from 0-10 and 30+. 85% of visitors live in the Otay, Helix, and San Diego PUD Water Districts, while the Sweetwater Authority district accounted for only 3.1%. One hundred seventy-eight people attended Free Friday, and 71 attended Wave In Water Day, of which 50 participated in a free class, and zero respondents noted attendance for the Wave in Water Day. The success of free events is leading visitors to adopt sustainability practices, and The Gardens attracts families and older adults with enriching activities. We recommend discussing with the San Diego PUD in the hope that they will review their sponsorship, and we recommend that the Sweetwater Water District explore additional advertising opportunities. We recommend continuing to offer free, organized education classes to maximize attendance, and we recommend incorporating more education on rebates, recycling, and composting.

Introduction

This evaluation of The Water Conservation Garden's free and discounted programming was conducted by Tamara Brown and Ashley Clare, doctoral students in the Department of Educational Leadership at San Diego State University. The objective of this evaluation was to determine the effectiveness and compare free and discounted programming on weekdays and weekends, and to assess the impact these programs had on community participation and engagement. The project time frame was October 2025 to November 2025.

Evaluation Background

Organization:

The Water Conservation Garden was opened in 1999 on a 4.5-acre plot on the Cuyamaca Community land. The Garden was initially created by Cuyamaca College, Otay Water District, and Helix Water District in response to rapidly changing drought conditions in the San Diego area. The Water Conservation Garden Authority was created in 1992 as a non-profit 501(c)(3) corporation. Otay Water District, Helix Water District, and Grossmont-Cuyamaca Community College District outlined and signed a Memorandum of Understanding to create the Joint Powers Authority (JPA), which established responsibility for funding and developing long-term management and operations of the Garden. The Garden received initial funding from other agencies, including the U.S. Bureau of Reclamation, the Padre Dam Municipal Water District, the Riverview Water District, the Sweetwater Authority, the San Diego County Water Authority, and the Metropolitan Water District of Southern California.

Friends of the Water Conservation Garden, a 501(c)(3) non-profit organization created by volunteers from the Water Conservation Garden, assumed operations of the Garden from 2003 to February 2024 until their untimely dissolution due to financial constraints and budgetary issues, at which point the Garden was closed. During this time, the JPA conducted several meetings to assist with emergency funding to reopen the Garden through the end of the 2024 fiscal year. The Water Conservation Garden resumed operations on April 1, 2024, with minimal staff and a majority of volunteers, supported by interim emergency funding from the JPA.

In June 2024, the JPA approved a conservative budget for the Garden to continue operations for the 2024–2025 fiscal year. At the end of this period, the City of San Diego and the SD County Water Authority decided not to renew their JPA membership, which reduced crucial funding for The Garden's operations. Helix Water District and Otay Water District provided the additional lost operational financing from these two public agencies, in addition to the Sweetwater Authority continuing as a JPA member. For the 2025–2026 fiscal year, the Garden received its funding from Helix Water, Otay Water, Sweetwater Authority, the Grossmont-Cuyamaca Community College District, and the community.

People:

The Garden is operated by a small staff of six, two full-time and four part-time employees, as well as over 100 volunteers.

Job Title	Employee Name
Director of Garden Operations	Lauren Magnuson
Operations Manager	Tim Townsley

Community Programs Coordinator	Yaily Gonzalez
Part-time Wellness and Volunteer Coordinator	Amelia Knzevich
Part-time Horticulture and Landscaping Assistant	JC Jiminez
Part-time Horticulture and Landscaping Assistant	N'Dea Wilson

The Program:

The Garden is located in Rancho San Diego, California, on the Cuyamaca Community College campus. It is a public demonstration garden focused on sustainability and water conservation that has grown from 4.5 acres to 6 acres. The Garden prides itself on being a learning laboratory for all ages. The mission of the Water Conservation Garden is to “educate and inspire through excellent exhibits and programs that promote water conservation and the sustainable use of related natural resources.” (*The Water Conservation Garden*, n.d.). The Garden is intentional about providing access and programs for all members of the community, including families with limited financial means, children and adults with diverse abilities, the elderly, and school districts. The Garden’s partnerships range from non-profit organizations to local schools and universities, corporate and government entities, public agencies, local performers, musicians, and indigenous partners.

Although The Garden is a membership-based public garden, the public agencies that operate The Garden emphasize affordable days for the public to increase the educational impact the garden has on the San Diego community. As San Diego has a semi-arid, Mediterranean climate that is consistently plagued by drought, this learning laboratory is essential to the community. With a focus on creating and maintaining sustainable funding sources to keep the garden running and supporting the community, the current JPA members, partners, and community supporters are eager to learn about the impact of the free and discounted community programs and how they support The Garden’s mission to serve the public’s interest and education. Since the financial cutbacks, volunteers have taken on many crucial roles. They lead classes, help with landscaping, lead educational garden walks, and run specific areas of The Garden. Veggieland is thriving under the direction of volunteers, and significant income is being created through sales in the gift shop. Volunteers create succulent gardens, The Garden’s signature, “garden dangles,” photography, purse accessories, wire art, jewelry, and more, with 100% of proceeds being returned to The Garden. In addition, local artisans have donated wooden and rock carvings, with 100% of the proceeds being donated to The Garden. Such contributions show that the community believes in this space as a valuable asset.

The second Friday of each month, The Garden hosts an event called “Free Day Friday,” from 9:00 am to 4:00 pm. During this event, guests are invited to explore The Garden and visit community partners dispersed throughout. Activities offered by these partners vary from month to month, but consistently feature educational activities for children and families, guided tours by docents, and craft areas. Volunteers and community partners provide hands-on educational activities on topics varying from monarch butterflies and milkweed education to tortoises and

water-wise gardening practices. Guests are provided with educational scavenger hunts and are encouraged to explore and enjoy The Garden. The Garden regularly advertises the scheduled activities and groups highlighted each Free Friday. Frequent high-interest partners include puppeteers, a singing duo, Tree of Dreams, a local Sheriff read aloud, and yoga classes for all ages.

The last Saturday of the month, The Garden hosts “Water District Wave-in-Day,” offering free admission from 9:00 am to 4:00 pm for customers of supporting water districts. The event serves as a thank you to the community for supporting the public resource. Eligible water districts include members of the JPA, as well as Grossmont and Cuyamaca Community College students and staff. On these days, visitors are encouraged to explore the garden and enjoy its regular educational offerings, which include exhibits such as the Butterfly Pavilion, Cactus and Succulent Garden, Native Habitat Garden, Water Wise Veggieland, Mulch Exhibit, Sensory Garden, Backyard Makeover Exhibit, Composting Demonstration Exhibit, and much more.

Purpose of the Evaluation

This program evaluation informs stakeholders about how their free events are bringing environmental education, conservation, and water-wise learning to their community and increasing the financial support The Garden is receiving.

Evaluation Methodology

Evaluation Questions

Evaluation Question	Subquestions	Stakeholders	Importance of Question
1. How do free-admission days impact the community?	<p>1.1 Do participants apply learnings to improve water usage and sustainability practices at home?</p> <p>1.2 Do participants become members and/or return to The Garden?</p>	Visitors, Community Members, JPA, and The Garden Employees	To evaluate the effectiveness of the free programming on desired outcomes.
2. Who is accessing the free-admission days?	<p>1.1 What are the demographics of those actively attending?</p> <p>1.2 What parts of the community are not accessing the program?</p>	JPA, The Garden Employees, Volunteers, and community partners	To determine if programs are marketed and designed to reach desired audiences.
3. Does Free Day Friday perform better than Wave-in Water Day on Saturdays?		JPA, The Garden employees	To determine the cost benefits related to the desired outcomes of programs.

Summary of Data Collection Procedures

To evaluate the free programming at The Garden, the primary data collection method was a visitor survey conducted at the exit, which captured Garden visitors after their experience. The survey captured all evaluation questions, primarily focusing on new practices visitors had adopted or were willing to adopt, as well as their likelihood to revisit The Garden. The survey also included questions on basic demographic information, including zip code to determine their water district, number of visitors in their group, and age ranges. A secondary tool, a Comment Wall, was used to capture visitors' open-ended thoughts and feedback on what they loved about The Garden. The question in the center read: "What do you love about The Garden?" The goal

was to ensure all garden visitors could access this wall, including the youngest. This helped evaluate the impact The Garden's free programming days had on all community members.

Data were collected during two free programming events: Free Day Friday on October 10, 2025, and Water District Wave-in-Day on Saturday, October 25, 2025. The table below details the research instruments that were used as part of this evaluation.

Name and Link to Research Instrument(s)	Evaluation Question or Subquestion Addressed	Data Collection Schedule	Number and type of participants (or specific data source if extant data)	Special notes about implementation:
Visitor Survey	<p>1. How did free-admission days impact the community? 1.1 Did participants apply what they learned to improve water usage and sustainability practices at home? 1.2 Did participants become members and/or return to The Garden?</p> <p>Who accessed the free-admission days? 2.1 What were the demographics of those who actively attended? 2.2 Which parts of the community did not access the program?</p> <p>Did Free Day Friday perform better than Wave-in Water Day on Saturdays?</p>	October 10 & October 25	Garden Visitors	A survey-taking station was staged at both Exits QR codes that led visitors to the survey.
Comment Wall	<p>1. How did free-admission days impact the community? 1.1 Did participants apply what they learned to improve water usage and sustainability practices at home?</p>	October 10 & October 25	Garden Visitors	A poster with the question: "What do you love about The Garden?" was posted near the exits with pens and markers for visitors to add their thoughts and ideas.

Findings

After visiting The Garden, 89.5% visitors adopt sustainability practices. Visitors are most likely to adopt gardening and water conservation practices after their visit. Of the survey respondents, 56.9% have already started gardening, and 55.4% have begun to utilize water-conservation practices after previous visits to the garden. In the free responses asking respondents to expand on these practices, 69.6% listed a gardening- or water-conservation-specific practice they had already started. One respondent stated: “We’ve started a native plant garden at our home and implemented a sensory garden at our school garden!” For those visiting The Garden for the first time, results showed that people were most excited about starting to garden (50%), adjusting landscaping (39.4%), and conserving water (40.4%). Another respondent stated, “It is so peaceful and beautiful. Also, I got ideas for plants in my garden.”

The garden is reaching the local community of all ages, primarily families and individuals who are in retirement age. Respondents recorded that the ages of members in their group most frequently ranged from 0-10 and 30+. One respondent noted, “Really friendly and accessible, great for kids, and really easy for them to learn about how to take care of Earth.” Based on zip code collection, 85% of visitors live in the Otay, Helix, and San Diego PUD Water Districts. Attendees from the Sweetwater district made up only 3.1% of attendees. Through open responses, attendees stated they were drawn to The Garden and positively impacted by the exhibits, events, learning opportunities, educators, performers, the environment's beauty, and children's experiences. One visitor noted, “How the art was so well integrated into the garden, the kids section, the variety of plants, and friendly people.

Free Day Friday and classes attract the largest number of visitors to The Garden. One hundred seventy-eight people attended Free Friday on October 10, 2025, and 71 attended Wave In Water Day on October 25, 2025, of which 50 participated in a free class sponsored by the County of San Diego, unrelated to Wave In Water Day. Zero respondents noted attendance for the Wave in Water Day. During their exit survey, a visitor shared, “The class was great! Really enjoyed the instructor & her presentation. Enjoyed walking in The Garden after class.”

Discussion and Recommendations

Based on the data collected, the following areas and components of The Garden were identified as contributing positively to the mission and vision of The Garden:

1. The success of free events is leading visitors to adopt sustainability practices. The practices, such as gardening and water conservation, are adopted primarily due to the exhibits, free classes, and docents. 69.6% of survey participants reported starting gardening or water-conservation practices after a previous visit to The Garden. A total of 89.5% of visitors began using at least one practice after an earlier visit.
2. The Gardens attracts families and older adults, with enriching activities for them. The age groups 0-10 and 33+ had the highest attendance on both data collection dates. The garden exhibits significantly impacts the draw for families as well as the likelihood of

adopting water conservation practices, as noted in the coding of the open response questions. 42% of respondents mentioned the exhibits as what they loved about The Garden

3. The Free Friday continues to draw large crowds with 180 attendees recorded by the survey on October 10, 2025. 71 guests were in attendance, according to survey data collected on October 25, 2025. On Wave in Water Day, the county-sponsored class drew the largest attendance, with 50 attendees out of 71, and motivated engagement in sustainability practices.

Below, we detail opportunities and recommendations based on the data collected for The Garden to maximize their community impact, as well as considerations for their community partners and sponsors.

1. Of the Water districts that sponsor The Garden, the majority of visitors, 54.2% of respondents, live in the Otay and Helix Water District. The highest attendance was the San Diego Public Utility Department at 30.2%, which is not a financial sponsor of The Garden. The third sponsor of The Garden, the Sweetwater Water District, had only 3.1% attendance. We recommend discussing this with the San Diego PUD, which previously sponsored The Garden, and sharing the impact The Garden is having on their residents, in the hope that they will review their sponsorship.
2. The majority of visitors reported hearing about The Garden from a friend or acquaintance (word of mouth), social media, or The Garden website. This shows that visitors are not likely to be affected by Water District advertisements. We recommend that the Sweetwater Authority Water District (3.1% attendance) explore additional advertising opportunities to increase attendance of its residents. As well as the other Water Districts, explore other advertising methods.
3. Opportunities for formalized learning greatly impacted attendance; 69.4% of attendees on Wave in Water day attended the County of San Diego class. We recommend continuing to offer free, organized education classes to maximize attendance and the likelihood that attendees adopt water conservation practices. 28.6% of attendees on October 25, 2025, said they adopted practices due to classes offered.
4. Of the sustainability practices that The Garden teaches and exposes visitors to, rebates, recycling, and composting were the least likely to be adopted by both repeat and first-time visitors. We recommend incorporating more education on these topics; this could include free classes, updated interactive exhibits, and increased docent interaction with visitors.

References

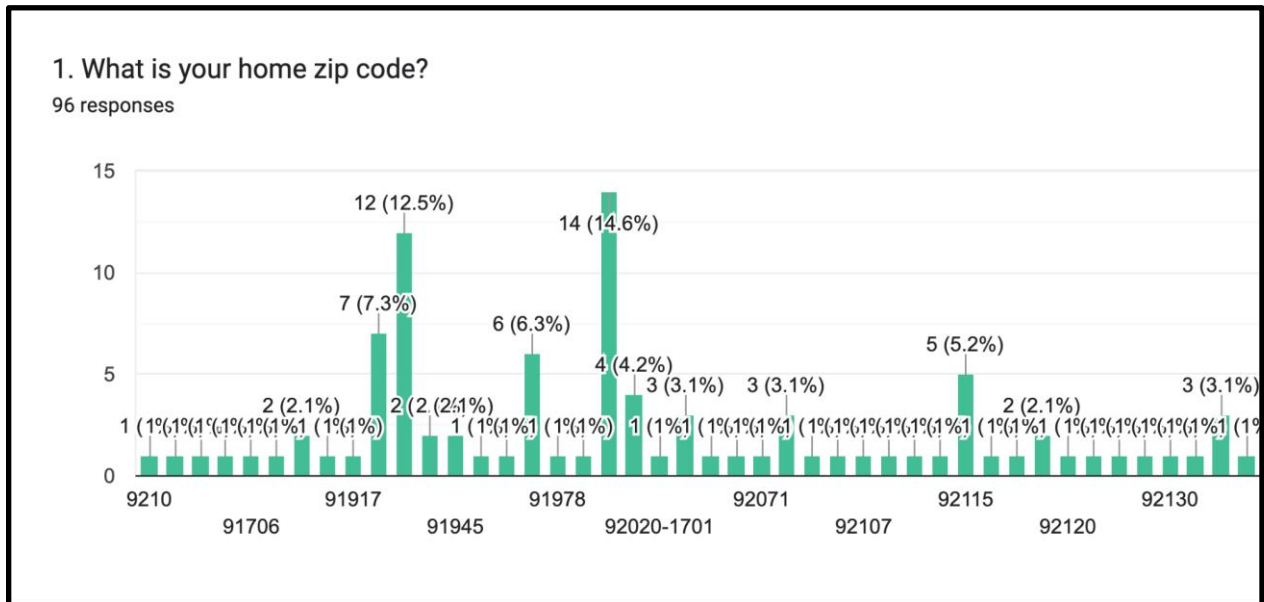
The Water Conservation Garden. (n.d.). *The Garden*. <https://thegarden.org/>

Appendix I: Data

Evaluation Questions:

1. How do free-admission days impact the community?
2. Who is accessing the free-admission days?
3. Does Free Day Friday perform better than Wave-in Water Day on Saturdays?

Closed - Survey Questions:

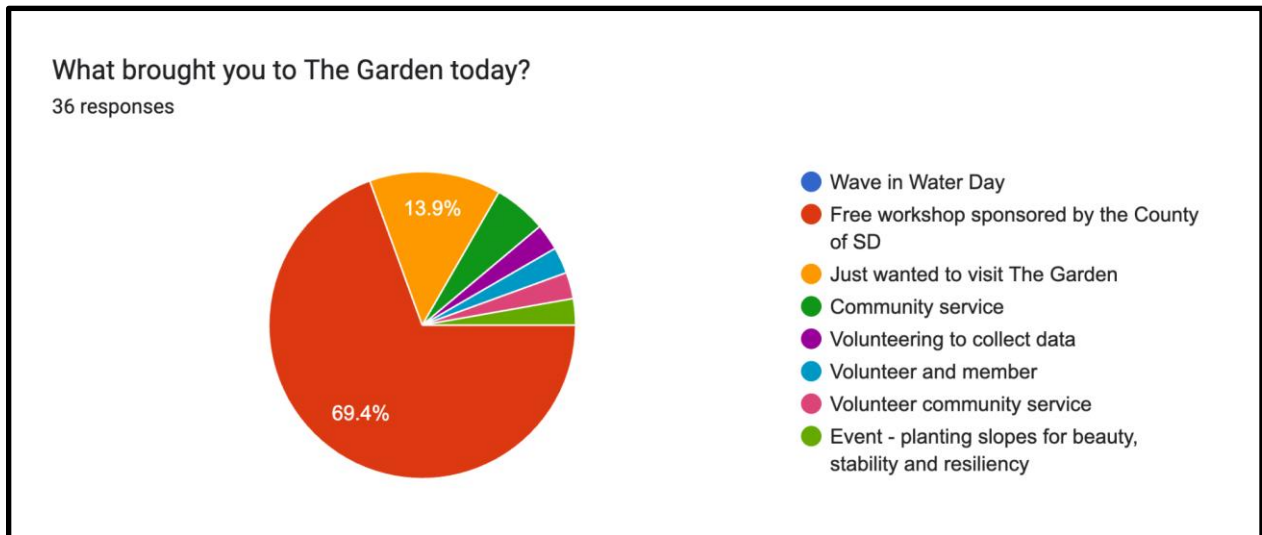


Water District	Count	% of 96 Respondents
City of San Diego Public Utilities Department (PUD)	29	30.2%
Otay Water District	28	29.2%
Helix Water District	24	25.0%
Sweetwater Authority	3	3.1%
Lakeside Water District / Padre Dam	2	2.1%

Padre Dam Municipal Water District	1	1.0%
Poway Municipal Water District	1	1.0%
Carlsbad Municipal Water District	1	1.0%
Unknown / Small District	2	2.1%

Observations:

- The majority of visitors live in the Otay, Helix, and SD PUD Water District (85%)
- Helix, Otay and Sweetwater fund The Garden

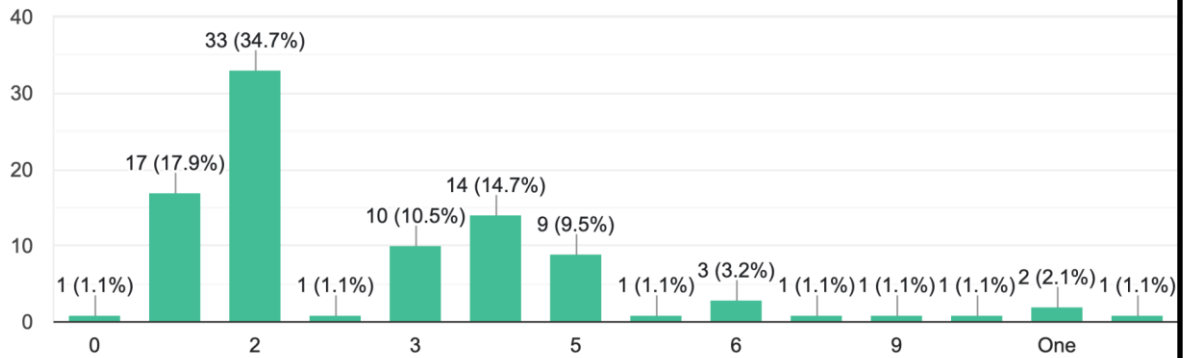


Observations/Notes

- Data only collected at second event on Oct 25th, 2025
- 72.2% attended SD County event
- 13.9% Volunteer (for survey)
- 13.9% just wanted to visit The Garden
- The majority of visitors attended for the free county event
- no visitors attended for the Wave in Water Day from their water district.

2. How many visitors attended with you today? Please include yourself in this number.

95 responses

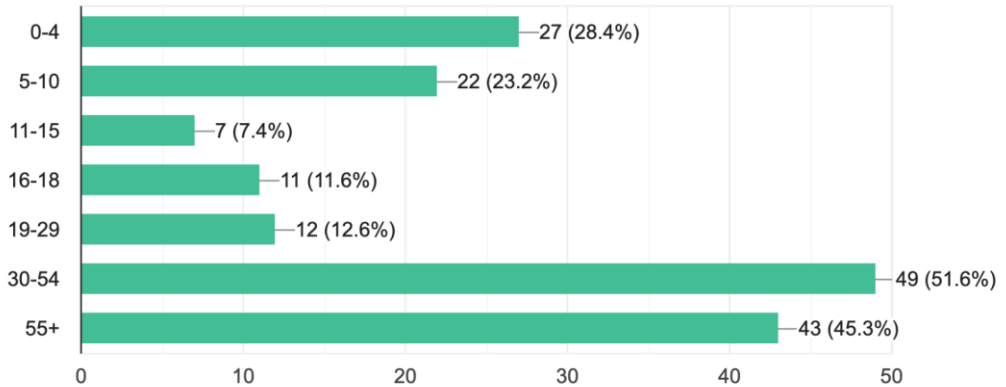


Observation:

- 55.9% people came on their own or in groups of 2.
- 41.2% came with three or more
- 178 for Free Friday
- 71 on Wave-in Water Day

3. Click all ages that apply for the attendees in your group today, including you!

95 responses

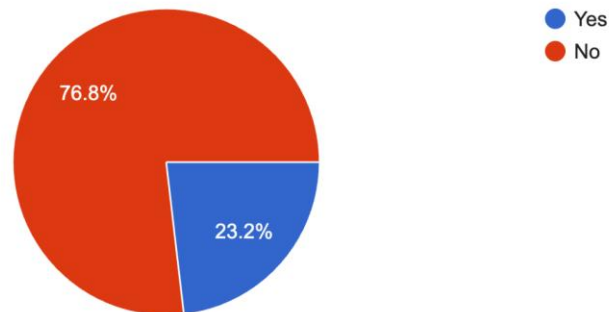


Observations:

- 0-10 and 30+ were the highest in attendance
-

4. Do you have a Garden Membership?

95 responses

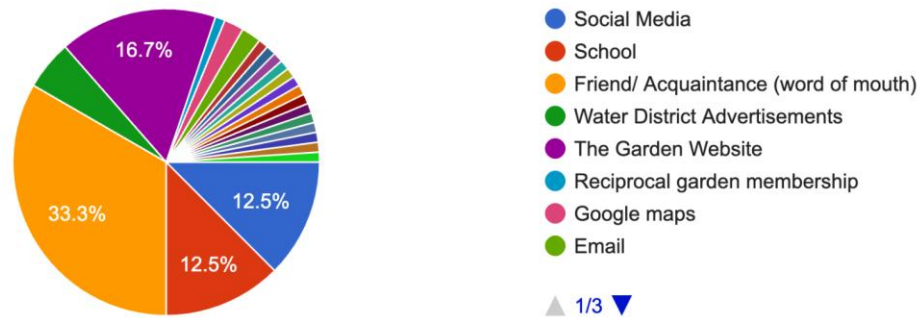


Observations:

- The majority (76.8%) of visitors do not have a membership
- 23.2% have a membership

5. How did you hear about today's event?

96 responses

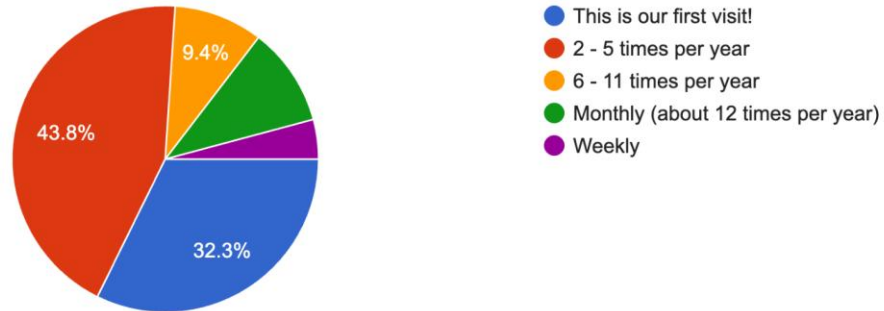


Observations:

- 75% heard about the event from friends, acquaintances, school, social media or website.
- 5.2% heard of The Garden from their Water District advertisement
-

6. How often do you visit The Garden?

96 responses

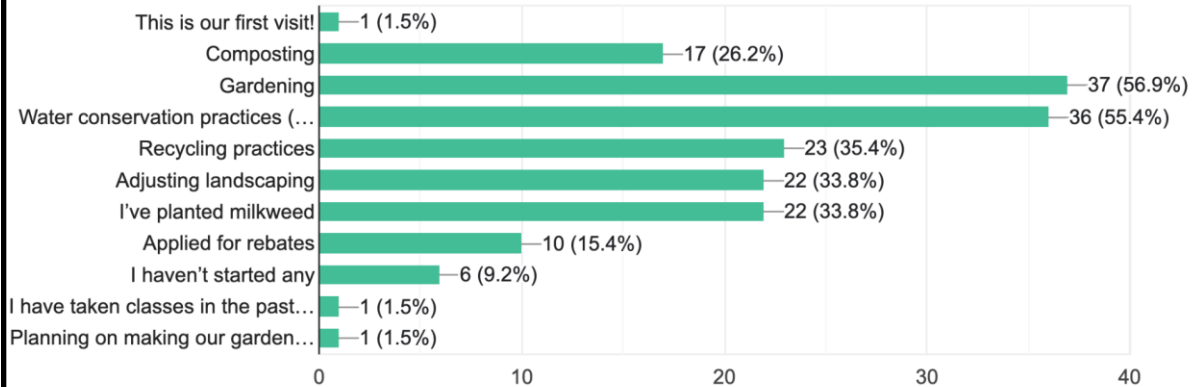


Observations:

- 32.3% attended for the first time
- 67.7% are repeat Garden visitors

7. What sustainable practices have you started using at home since visiting The Garden? Select all that apply.

65 responses

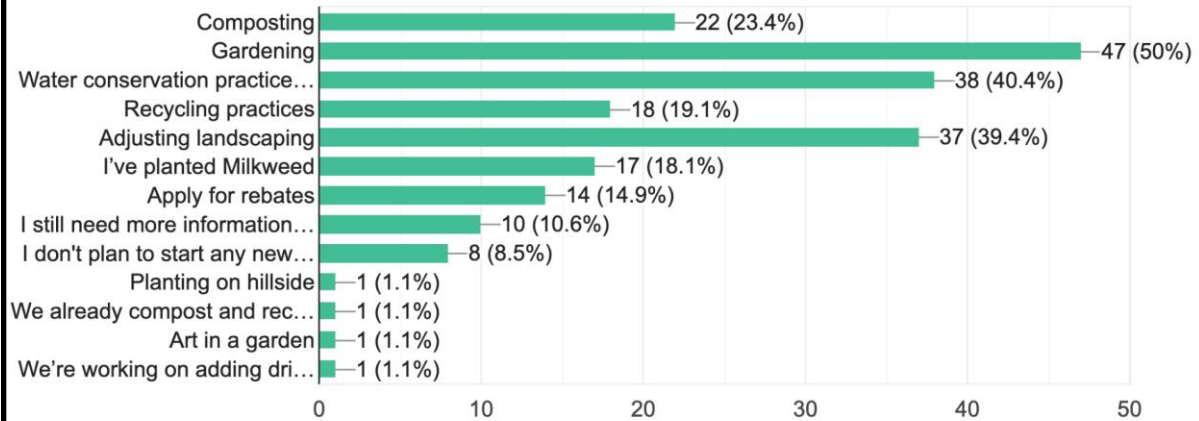


Observations:

- 89.5% have started using at least one sustainability practice
- The most common practices are gardening and water conservation
-

9. What sustainable practices are you excited to start using after your visit today? Select all that apply.

94 responses

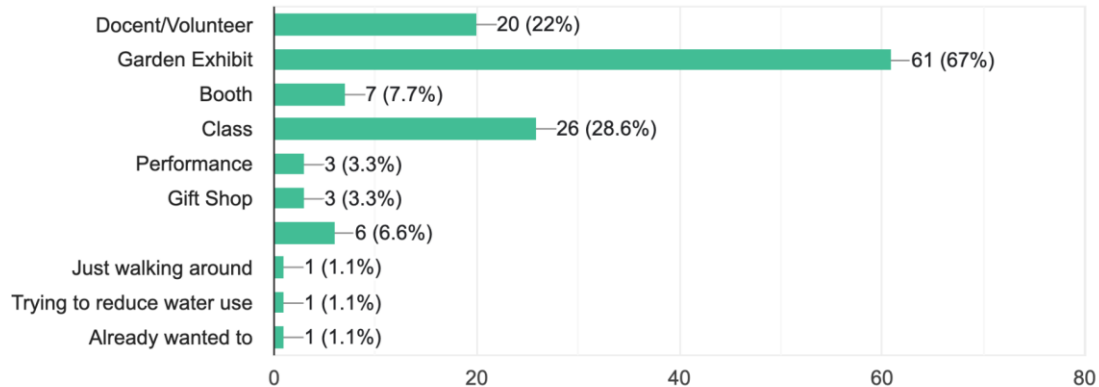


Observations:

- after their visit, people are most excited to begin gardening (50%), adjusting landscaping (39.4%) and conserving water (40.4%)
- 10.6% left wanting more information before starting a new practice

10. What part of your garden experience inspired you to want to make this change? Select any that apply.

91 responses

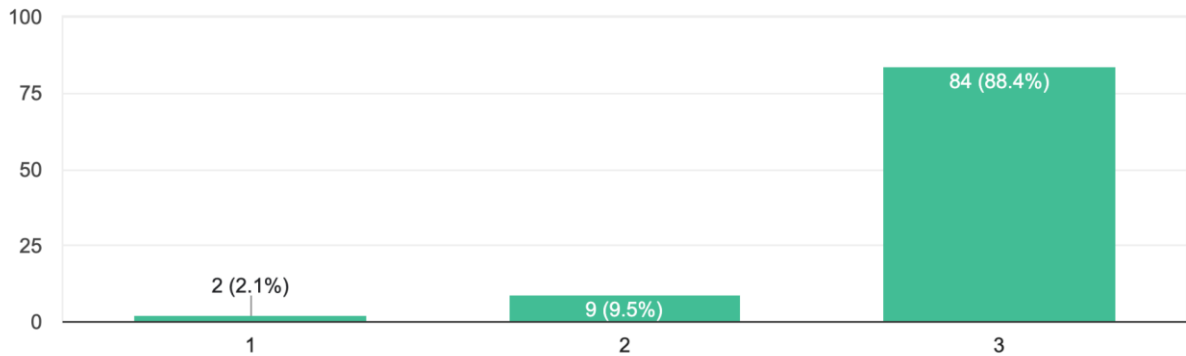


Observations:

- The garden exhibits had the largest impact on making changes
- Classes and docents had the second-largest impact

11. How likely are you to revisit The Garden?

95 responses

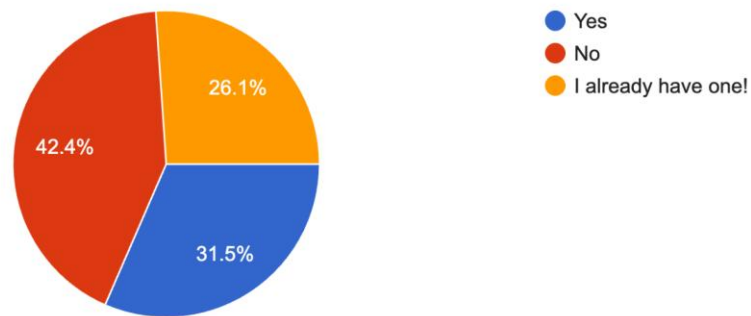


Observations:

- The majority of visitors want to revisit the garden
- Of the 31 groups visiting for the first time, 22 are very likely to revisit (71%), 29 are somewhat likely (93.5%)
-

12. After your visit, are you interested in purchasing a membership?

92 responses



Observations:

- 10 out of the 31 groups visiting for the first time were interested in purchasing a membership (32.2%)
- 57.6% are already members, or would like to be

Open-Survey Questions

Question #8: If you selected at least one practice above, please tell us more about it!

Coded Data	
Codes from Free-response Item (Add rows as needed)	Percentage (number) of responses with this code
Composting	9.3% (4)
Gardening	34.8% (15)
Water Conservation	34.8% (15)
Recycling	7% (3)
Landscaping	32.5% (14)
Milkweed	14% (6)
Rebates	2.3% (1)
Best Practices	2.3% (1)

Question #13: What did you love about your visit today?

Coded Data	
Codes from Free-response Item (Add rows as needed)	Percentage (number) of responses with this code
Visitors were positively impacted by an exhibit, location, or event.	42% (35)
Visitors were positively impacted by engaging in learning.	37% (31)
Visitors were positively impacted by The Garden's staff, like educators, performers, and volunteers.	15.5% (13)
Visitors were positively impacted by the beauty and	14.3% (12)

environment in The Garden.	
Visitors were positively impacted by everything they experienced.	17% (14)
Visitors were positively impacted by the experiences for children.	12% (10)

Major Conclusions & Findings

Major Conclusion/Finding:	Evidence from your data analysis:
After visiting The Garden, visitors adopt sustainability practices. Visitors are most likely to adopt gardening and water conservation practices after visiting the garden	<ul style="list-style-type: none"> ● In the free responses, 69.6% listed a gardening or water conservation-specific practice they had already started
	<ul style="list-style-type: none"> ● Of the respondents, 56.9% have already started gardening, and 55.4% have already started water conservation practices after previous visits to the garden.
	<ul style="list-style-type: none"> ● 89.5% have started using at least one sustainability practice ● After their visit, people are most excited to begin gardening (50%), adjusting landscaping (39.4%) and conserving water (40.4%)
The garden is reaching the local community of all ages, primarily families and individuals who are of retirement age.	<ul style="list-style-type: none"> ● The majority of visitors live in the Otay, Helix, and SD PUD Water District (85%)
	<ul style="list-style-type: none"> ● 0-10 and 30+ were the highest in attendance
	<ul style="list-style-type: none"> ●
Free Day Friday and classes attract the largest amount of Garden visitors	<ul style="list-style-type: none"> ● 55.9% people came on their own or in groups of 2. ● 41.2% came with three or more ● 178 for Free Friday 10/10/25 ● 71 on Wave-in Water Day 10/25/25
	<ul style="list-style-type: none"> ● 42% (35) of Visitors were positively impacted by an exhibit, location, or event.
	<ul style="list-style-type: none"> ● 37% (31) of visitors were positively impacted by engaging in learning

Appendix 2: Comment Wall Images



