

DATE: May 21, 2020

TO: WCA Governing Board

FROM: Nicole Law, Fiscal Manager

THROUGH: Mark Stanley, Executive Officer

SUBJECT: Item 09: Expenditure Report

Attached as Exhibit A is the FY 2019/2020 Budget with balances as of April 30, 2020.

The Statement of Receipts and Disbursements for the quarter ending December 31, 2019 have not been finalized from the Los Angeles County Auditor-Controller. It will be included in the next board meeting.

REVENUE

1. The line item for other miscellaneous revenue is lower than YTD budget projections. The Authority anticipates more reimbursements from RMC for indirect/administrative expenses before the end of the fiscal year.
2. The Authority is awaiting reimbursement from several other grants and professional service contracts; thus, revenue from Grant and Special Projects has been minimal. The revenue will be reflected when submitted costs expended under the grant has been approved for reimbursement and the reimbursement is received.

EXPENSES

1. Fiscal Services Auditor-Controller line item is lower than YTD budget projections as the Authority has only received invoices through December 2019. The Authority anticipates expenses incurred through the end of the fiscal year to be within budgeted projections.
2. Funding Opportunities line item is lower than YTD budget projections as the Authority has only received invoices through February 2020. The Authority anticipates expenses incurred through the end of the fiscal year to be within budgeted projections.
3. Information Technologies line item is lower than YTD budget projections as the Authority has only received invoices through December 2019. The Authority anticipates expenses incurred through the end of the fiscal year to be within budgeted projections.
4. Financial Audit Services line item is significantly below the YTD budget projections as the Authority anticipates expenses incurred through the end of the fiscal year to be within budgeted projections.

5. Ranger Services line item is lower than YTD budget projections as the Authority has only received invoices through March 2020. The Authority anticipates expenses incurred through the end of the fiscal year to be within budgeted projections.
6. All other expenditure items are projected to be within budgetary limits except for those line items previously reported in prior meeting such as property tax.

WATERSHED CONSERVATION AUTHORITY
FISCAL YEAR 2019 - 2020

FY 19/20 Complete	84%
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DATE OF REPORT: 04/30/2020	Annual Budget FYE 2020	As of 04/30/20	Balance	Budget (%)
Revenues				
General Administrative & Operating Revenue				
JPA Contributions				
LA County Flood Control District	25,500	25,500	-	100%
Rivers and Mountains Conservancy	10,000	10,000	-	100%
Lease Revenue	268,082	224,995	43,087	84%
Property Management Contribution	59,500	40,000	19,500	67%
Fees-Citation	3,000	-	3,000	0%
Fees- Filming/Permits	2,500	8,576	(6,076)	343%
COVID-19 Funding Opportunities	8,500	-	8,500	0%
Other Miscellaneous Revenue	206,155	62,958	143,197	31%
Subtotal-General Administrative & Operating	583,237	372,029	211,208	64%
Grants and Special Projects Revenue				
Grant-Rivers & Mountains Conservancy ^{1,6,7}	5,415,350	2,526,870	2,888,480	47%
Grant-LA County Flood Control District ^{1,6}	280,000	250,000	30,000	89%
Grant-SEP ^{2,6}	123,525	-	123,525	0%
Grant-Federal Funds ^{1,6,7}	345,026	-	345,026	0%
Grant-Other State Funds ^{4,6}	1,630,571	409,643	1,220,928	25%
Grant-Other County & Local Funds ^{2,5,6}	2,009,923	594,395	1,415,528	30%
Grant-Public Foundations ^{3,6}	82,723	-	82,723	0%
Other-Consultant Contracts ^{3,6,8}	9,741	-	9,741	0%
Subtotal-Grants and Special Projects	9,896,859	3,780,909	6,115,950	38%
Total Revenue	10,480,096	4,152,937	6,327,158	40%
Expenses				
General Administrative Expenses				
Fiscal Services Auditor-Controller	65,000	(43,261)	21,739	67%
Funding Opportunities	37,300	(23,200)	14,100	62%
Legal Services	15,000	-	15,000	0%
Information Technologies	28,320	(11,213)	17,107	40%
Strategic Planning	5,000	-	5,000	0%
Grant Writing	2,000	-	2,000	0%
Travel	4,000	(1,112)	2,888	28%
Financial Audit Services	5,400	(503)	4,897	9%
Insurance/Insurance Bond	3,603	(3,603)	0	100%
Training/Conferences	5,000	-	5,000	0%
Meeting Supplies	500	-	500	0%
Other/Not Classified	4,000	(2,949)	1,051	74%
Wireless Phones	1,140	(567)	573	50%
Personnel Services	4,726	(3,680)	1,046	78%
Office Supplies	650	(650)	-	100%
Postage	500	(120)	380	24%
Printer Supplies	250	(175)	75	70%
Equipment & Software	1,500	(937)	563	62%
Dues & Subscriptions	425	(425)	-	100%
COVID-19 Expenses	4,750	(500)	4,250	11%
Subtotal-General Administrative	189,064	(92,894)	96,171	49%

Personnel				
Salaries	387,439	(301,782)	85,657	78%
Merit Pool	148,262	-	148,262	0%
Benefits	114,565	(104,451)	10,114	91%
Benefits Plan Provider Admin Cost	1,501	(1,097)	404	73%
Employer Taxes	29,946	(26,193)	3,753	87%
Subtotal-Personnel	681,713	(433,523)	248,190	64%
General Operational Expenses				
Insurance	54,402	(54,402)	(0)	100%
Security	3,916	(3,505)	411	90%
Building Maintenance and Repair	18,500	(16,976)	1,524	92%
Grounds Maintenance and Repair	8,300	(1,286)	7,014	15%
Electricity	16,907	(9,825)	7,082	58%
Propane	8,000	(8,000)	-	100%
Other Utilities	900	(750)	150	83%
Waste Removal	9,536	(7,696)	1,840	81%
Water System Operation/Irrigation	43,326	(33,925)	9,401	78%
Property Management	32,650	(22,764)	9,886	70%
Deferred Maintenance Contingency	46,192	-	46,192	0%
Janitorial Services	10,582	(8,762)	1,820	83%
Ranger Services	92,000	(52,166)	39,834	57%
Weed Abatement	16,000	(4,256)	11,744	27%
Property Tax	561	(690)	(129)	123%
Legal Services	-	-	-	0%
Subtotal-General Operational	361,772	(225,004)	136,767	62%
Grants and Special Projects Total Expense-Capital Outlay				
Grant-Rivers & Mountains Conservancy	5,121,293	(1,972,549)	3,148,744	39%
Grant-LA County Flood Control District	252,535	(85,987)	166,548	34%
Grant-SEP	84,890	(30,442)	54,448	36%
Grant-Federal Funds	333,640	(85,991)	247,649	26%
Grant-Other State Funds	1,568,885	(449,191)	1,119,694	29%
Grant-Other County & Local Funds	1,931,367	(619,485)	1,311,882	32%
Grant-Public Foundations	68,493	(73,313)	(4,820)	107%
Subtotal-Grants and Special Projects	9,361,103	(3,316,958)	6,044,145	35%
Total Expense	10,593,652	(4,068,379)	6,525,273	38%
Change in Net Position Before Transfers	(113,556)	84,558	(198,114)	
Non-Operating Income (Expense)				
Subvention - Rivers & Mountains Conservancy		1,500,000	1,500,000	100%
Awaiting Grant Reimbursements Payments		(1,267,607)	(1,267,607)	85%
Total Non-Operating Income (Expense)		232,393	232,393	15%

¹Labor Reimbursed at Salary & EB Only

²Labor Eligible to be Reimbursed at Admin & Billable Rate

³Labor Reimbursed at Consultant Rate

⁴Labor Reimbursed at Grantor Approved Compensation Rate

⁵Eligible for Advances

⁶Payment by Reimbursement Only

⁷Eligible for additional 10% for Indirect Costs

⁸Primarily SGRDCA, NET, & Los Alamitos