

**DATE:** June 18, 2020

**TO:** WCA Governing Board

**FROM:** Nicole Law, Fiscal Manager

**THROUGH:** Mark Stanley, Executive Officer

**SUBJECT:** Item 09: Expenditure Report

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Attached as Exhibit A is the FY 2019/2020 Budget with balances as of May 31, 2020.

The Statement of Receipts and Disbursements for the quarter ending December 31, 2019 through March 31, 2020 have not been finalized from the Los Angeles County Auditor-Controller. It will be included in the next board meeting.

## **REVENUES**

1. The lease revenues between December 2019 and May 2020 had been received from the Rivers and Mountains Conservancy; however, they are awaiting approval of an increase in the monthly rate.
2. The line item for other miscellaneous revenue had been increased due to receipts of 10% indirect costs from Duck Farm Phase 1A Step 2, Gateway Cities & Rivers Urban Greening Plan and Vasquez Property Acquisition Project. In addition, staff anticipates more reimbursements from RMC for indirect/administrative expenses will be received before the end of the fiscal year.
3. 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. Ranger Services line item is lower than YTD budget projections as the Authority has only received invoices through April 2020. The Authority anticipates expenses incurred through the end of the fiscal year to be within budgeted projections.
2. COVID-19 expenses line item is slightly lower than the updated annual budget projections resulting from a laptop purchase, office disinfection services and administration labor expenditures. The Authority anticipates expenses incurred through the end of the fiscal year to be within budgeted projections.
3. All other expenditure items are projected to be within budgetary limits except for the line item previously reported in prior meeting such as property tax.

**WATERSHED CONSERVATION AUTHORITY  
FISCAL YEAR 2019 - 2020**

FY 19/20 Complete	92%
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DATE OF REPORT: 05/31/2020	Annual Budget FYE 2020	As of 05/31/20	Balance	Budget (%)
<b>Revenues</b>				
<b>General Administrative &amp; Operating Revenue</b>				
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	262,019	6,063	98%
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	132,553	73,601	64%
<b>Subtotal-General Administrative &amp; Operating</b>	<b>583,237</b>	<b>478,648</b>	<b>104,588</b>	<b>82%</b>
<b>Grants and Special Projects Revenue</b>				
Grant-Rivers & Mountains Conservancy <sup>1,6,7</sup>	5,415,350	2,495,632	2,919,718	46%
Grant-LA County Flood Control District <sup>1,6</sup>	280,000	250,000	30,000	89%
Grant-SEP <sup>2,6</sup>	123,525	-	123,525	0%
Grant-Federal Funds <sup>1,6,7</sup>	345,026	-	345,026	0%
Grant-Other State Funds <sup>4,6</sup>	1,630,571	409,643	1,220,928	25%
Grant-Other County & Local Funds <sup>2,5,6</sup>	2,009,923	594,395	1,415,528	30%
Grant-Public Foundations <sup>3,6</sup>	82,723	-	82,723	0%
Other-Consultant Contracts <sup>3,6,8</sup>	9,741	-	9,741	0%
<b>Subtotal-Grants and Special Projects</b>	<b>9,896,859</b>	<b>3,749,671</b>	<b>6,147,188</b>	<b>38%</b>
<b>Total Revenue</b>	<b>10,480,096</b>	<b>4,228,319</b>	<b>6,251,777</b>	<b>40%</b>
<b>Expenses</b>				
<b>General Administrative Expenses</b>				
Fiscal Services Auditor-Controller	65,000	(65,000)	-	100%
Funding Opportunities	37,300	(31,900)	5,400	86%
Legal Services	15,000	-	15,000	0%
Information Technologies	28,320	(16,025)	12,295	57%
Strategic Planning	5,000	-	5,000	0%
Grant Writing	2,000	-	2,000	0%
Travel	4,000	(1,694)	2,306	42%
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	(3,631)	369	91%
Wireless Phones	1,140	(658)	482	58%
Personnel Services	4,726	(4,029)	697	85%
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	(3,906)	844	82%
<b>Subtotal-General Administrative</b>	<b>189,064</b>	<b>(133,256)</b>	<b>55,809</b>	<b>70%</b>

<b>Personnel</b>				
Salaries	387,439	(329,062)	58,377	85%
Merit Pool	148,262	-	148,262	0%
Benefits	114,565	(113,022)	1,543	99%
Benefits Plan Provider Admin Cost	1,501	(1,097)	404	73%
Employer Taxes	29,946	(28,518)	1,428	95%
<b>Subtotal-Personnel</b>	<b>681,713</b>	<b>(471,699)</b>	<b>210,014</b>	<b>69%</b>
<b>General Operational Expenses</b>				
Insurance	54,402	(54,402)	(0)	100%
Security	3,916	(3,505)	411	90%
Building Maintenance and Repair	18,500	(17,186)	1,314	93%
Grounds Maintenance and Repair	8,300	(1,588)	6,712	19%
Electricity	16,907	(10,553)	6,354	62%
Propane	8,000	(8,000)	-	100%
Other Utilities	900	(825)	75	92%
Waste Removal	9,536	(8,452)	1,084	89%
Water System Operation/Irrigation	43,326	(39,791)	3,535	92%
Property Management	32,650	(25,380)	7,270	78%
Deferred Maintenance Contingency	46,192	-	46,192	0%
Janitorial Services	10,582	(9,617)	965	91%
Ranger Services	92,000	(57,866)	34,134	63%
Weed Abatement	16,000	(4,779)	11,221	30%
Property Tax	561	(690)	(129)	123%
Legal Services	-	-	-	0%
<b>Subtotal-General Operational</b>	<b>361,772</b>	<b>(242,635)</b>	<b>119,137</b>	<b>67%</b>
<b>Grants and Special Projects Total Expense-Capital Outlay</b>				
Grant-Rivers & Mountains Conservancy	5,121,293	(2,247,158)	2,874,135	44%
Grant-LA County Flood Control District	252,535	(85,987)	166,548	34%
Grant-SEP	84,890	(41,272)	43,618	49%
Grant-Federal Funds	333,640	(94,236)	239,404	28%
Grant-Other State Funds	1,568,885	(566,202)	1,002,683	36%
Grant-Other County & Local Funds	1,931,367	(658,790)	1,272,577	34%
Grant-Public Foundations	68,493	(73,313)	(4,820)	107%
<b>Subtotal-Grants and Special Projects</b>	<b>9,361,103</b>	<b>(3,766,958)</b>	<b>5,594,145</b>	<b>40%</b>
<b>Total Expense</b>	<b>10,593,652</b>	<b>(4,614,548)</b>	<b>5,979,104</b>	<b>44%</b>
<b>Change in Net Position Before Transfers</b>	<b>(113,556)</b>	<b>(386,229)</b>	<b>272,673</b>	
<b>Non-Operating Income (Expense)</b>				
Subvention - Rivers & Mountains Conservancy		1,500,000	1,500,000	100%
Awaiting Grant Reimbursements Payments		(1,309,362)	(1,309,362)	87%
<b>Total Non-Operating Income (Expense)</b>		<b>190,638</b>	<b>190,638</b>	<b>13%</b>

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