

**DATE:** September 17, 2020  
**TO:** WCA Governing Board  
**FROM:** Nicole Law, Fiscal Manager  
**THROUGH:** Mark Stanley, Executive Officer  
**SUBJECT:** Item 8: Expenditure Report

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Attached as Exhibit A is the FY 2019/2020 Budget with updated balances as of June 30, 2020; and as Exhibit B is the FY 2020/2021 Budget with balances as of August 31, 2020.

The Statement of Receipts and Disbursements for the quarter ending December 31, 2020 through June 30, 2020 have not been finalized from the Los Angeles County Auditor-Controller. It will be included in the next board meeting.

**The Expenditure Report for FY 2019/2020 has been finalized with three outstanding items:**

- Lease revenue for the Duck Farm is at 95% as the Authority awaits 2 past due payments from one of the tenants.
- Property management contribution is lower than budgeted as the one-time contribution for ADA/seismic upgrade from the RMC is in process.

All other expenditure categories are finalized. Any outstanding capital outlay or grant revenue from reimbursable sources that are related to FY 2019/2020 will be carried over into FY 2020/2021.

**REVENUES**

1. Operational lease revenues are currently on target, including the lease revenue from the commercial tenant.
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. Alarm services for the River Wilderness Park is paid through November 1, 2020 causing the budget item to be slightly ahead of budgeted projections.

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

FY 19/20 Complete	100%
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DATE OF REPORT: 08/31/2020	Annual Budget FYE 2020	As of 08/31/20	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	282,835	(14,753)	106%
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	133,149	73,006	65%
<b>Subtotal-General Administrative &amp; Operating</b>	<b>583,237</b>	<b>500,060</b>	<b>83,177</b>	<b>86%</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	58,112	65,413	47%
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>3,807,783</b>	<b>6,089,076</b>	<b>38%</b>
<b>Total Revenue</b>	<b>10,480,096</b>	<b>4,307,842</b>	<b>6,172,254</b>	<b>41%</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	(16,576)	11,744	59%
Strategic Planning	5,000	-	5,000	0%
Grant Writing	2,000	-	2,000	0%
Travel	4,000	(1,885)	2,115	47%
Financial Audit Services	5,400	(5,320)	80	99%
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	(4,329)	(329)	108%
Wireless Phones	1,140	(749)	391	66%
Personnel Services	4,726	(4,933)	(207)	104%
Office Supplies	650	(650)	-	100%
Postage	500	(120)	380	24%
Printer Supplies	250	(175)	75	70%
Equipment & Software	1,500	(931)	569	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>(140,502)</b>	<b>48,562</b>	<b>74%</b>

<b>Personnel</b>				
Salaries	379,226	(356,048)	23,178	94%
Merit Pool	148,262	-	148,262	0%
Benefits	122,778	(122,778)	0	100%
Benefits Plan Provider Admin Cost	1,501	(1,097)	404	73%
Employer Taxes	30,703	(30,703)	-	100%
<b>Subtotal-Personnel</b>	<b>682,470</b>	<b>(510,626)</b>	<b>171,845</b>	<b>75%</b>
<b>General Operational Expenses</b>				
Insurance	54,402	(54,441)	(39)	100%
Security	3,916	(3,946)	(30)	101%
Building Maintenance and Repair	18,500	(15,241)	3,259	82%
Grounds Maintenance and Repair	8,300	(1,950)	6,350	23%
Electricity	16,907	(12,414)	4,493	73%
Propane	8,000	(8,000)	-	100%
Other Utilities	900	(900)	-	100%
Waste Removal	9,536	(9,207)	329	97%
Water System Operation/Irrigation	43,326	(42,994)	332	99%
Property Management	32,650	(31,443)	1,207	96%
Deferred Maintenance Contingency	46,192	-	46,192	0%
Janitorial Services	10,582	(10,472)	110	99%
Ranger Services	92,000	(69,847)	22,153	76%
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>(266,324)</b>	<b>95,448</b>	<b>74%</b>
<b>Grants and Special Projects Total Expense-Capital Outlay</b>				
Grant-Rivers & Mountains Conservancy	5,121,293	(2,285,369)	2,835,924	45%
Grant-LA County Flood Control District	252,535	(85,987)	166,548	34%
Grant-SEP	84,890	(42,764)	42,126	50%
Grant-Federal Funds	333,640	(193,665)	139,975	58%
Grant-Other State Funds	1,568,885	(566,731)	1,002,154	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>(3,906,619)</b>	<b>5,454,484</b>	<b>42%</b>
<b>Total Expense</b>	<b>10,594,409</b>	<b>(4,824,070)</b>	<b>5,770,339</b>	<b>46%</b>
<b>Change in Net Position Before Transfers</b>	<b>(114,313)</b>	<b>(516,228)</b>	<b>401,915</b>	
<b>Non-Operating Income (Expense)</b>				
Subvention - Rivers & Mountains Conservancy		1,500,000	1,500,000	100%
Awaiting Grant Reimbursements Payments		(959,869)	(959,869)	64%
<b>Total Non-Operating Income (Expense)</b>		<b>540,131</b>	<b>540,131</b>	<b>36%</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

**WATERSHED CONSERVATION AUTHORITY  
FISCAL YEAR 2020 - 2021**

		FY 20/21 Complete		17%	
DATE OF REPORT: 8/31/20	Budget FYE 2021	As of 08/31/20	Balance	Budget (%)	
<b>Revenues</b>					
<b>General Administrative &amp; Operating Revenue</b>					
JPA Contributions					
LA County Flood Control District	25,500	-	25,500	0%	
Rivers and Mountains Conservancy	10,000	-	10,000	0%	
Lease Revenue	262,703	46,360	216,343	18%	
Property Management Contribution	59,500	-	59,500	0%	
Fees-Citation	7,300	-	7,300	0%	
Fees- Filming/Permits	4,000	-	4,000	0%	
COVID-19 Funding Opportunities	32,848	-	32,848	0%	
Other Miscellaneous Revenue	293,243	-	293,243	0%	
<b>Subtotal-General Administrative &amp; Operating</b>	<b>695,094</b>	<b>46,360</b>	<b>648,734</b>	<b>7%</b>	
<b>Grants and Special Projects Revenue</b>					
Grant-Rivers & Mountains Conservancy <sup>1,5</sup>	2,604,528	-	2,604,528	0%	
Grant-LA County Flood Control District <sup>1,6</sup>	6,001	-	6,001	0%	
Grant-SEP <sup>2,6</sup>	392,462	-	392,462	0%	
Grant-Federal Funds <sup>1,6,7</sup>	625,830	-	625,830	0%	
Grant-Other State Funds <sup>4,6</sup>	715,506	-	715,506	0%	
Grant-Other County & Local Funds <sup>2,6</sup>	879,552	85,057	794,495	10%	
Other-Miscellaneous <sup>8</sup>	-	33,975	(33,975)		
<b>Subtotal-Grants and Special Projects</b>	<b>5,223,878</b>	<b>119,032</b>	<b>5,104,846</b>	<b>2%</b>	
<b>Total Revenue</b>	<b>5,918,973</b>	<b>165,392</b>	<b>5,753,580</b>	<b>3%</b>	
<b>Expenses</b>					
<b>General Administrative Expenses</b>					
Fiscal Services Auditor-Controller	68,000	-	68,000	0%	
Funding Opportunities	37,300	-	37,300	0%	
Legal Services	10,000	-	10,000	0%	
Information Technologies	15,590	-	15,590	0%	
Strategic Planning	2,500	-	2,500	0%	
Grant Writing	1,000	-	1,000	0%	
Travel	1,400	-	1,400	0%	
Financial Audit Services	5,625	-	5,625	0%	
Insurance/Insurance Bond	3,783	-	3,783	0%	
Training/Conferences	2,500	-	2,500	0%	
Meeting Supplies	500	-	500	0%	
Other/Not Classified	4,000	-	4,000	0%	
Wireless Phones	648	(54)	594	8%	
Personnel Services	4,726	(649)	4,077	14%	
Office Supplies	700	-	700	0%	
Postage & Delivery	2,050	(107)	1,943	5%	
Printer Supplies	250	-	250	0%	
Equipment & Software	5,200	-	5,200	0%	
Dues & Subscriptions	425	-	425	0%	
COVID-19 Expenses	13,600	-	13,600	0%	
<b>Subtotal-General Administrative</b>	<b>179,797</b>	<b>(810)</b>	<b>178,987</b>	<b>0%</b>	

<b>Personnel</b>				
Salaries	403,441	(70,049)	333,392	17%
Merit Pool	117,777	-	117,777	0%
Benefits	116,208	(16,932)	99,276	15%
Benefits Plan Provider Admin Cost	1,520	(385)	1,135	25%
Employer Taxes	42,767	(5,674)	37,094	13%
<b>Subtotal-Personnel</b>	<b>681,713</b>	<b>(93,039)</b>	<b>588,674</b>	<b>14%</b>
<b>General Operational Expenses</b>				
Insurance	57,122	-	57,122	0%
Security	4,126	552	4,678	-13%
Building Maintenance and Repair	18,500	(1,285)	17,215	7%
Grounds Maintenance and Repair	5,000	14	5,014	0%
Electricity	10,200	(1,295)	8,905	13%
Propane	8,000	(2,564)	5,436	32%
Other Utilities	918	(156)	762	17%
Waste Removal	9,520	469	9,989	-5%
Water System Operation/Irrigation	46,263	(2,657)	43,606	6%
Property Management	32,850	(8,628)	24,222	26%
Deferred Maintenance Contingency	53,239	-	53,239	0%
Janitorial Services	10,771	855	11,626	-8%
Ranger Services	96,600	-	96,600	0%
Weed Abatement	16,000	(9)	15,991	0%
Property Tax	711	-	711	0%
Legal Services	-	-	-	
COVID-19 Expenses - Janitorial Services	2,686		2,686	0%
COVID-19 Expenses - Waste Removal	3,163		3,163	0%
COVID-19 Expenses - Ranger Services	13,400		13,400	0%
<b>Subtotal-General Operational</b>	<b>389,070</b>	<b>(14,704)</b>	<b>374,366</b>	<b>4%</b>
<b>Grants and Special Projects Total Expense-Capital Outlay</b>				
Grant-Rivers & Mountains Conservancy	2,211,527	(15,947)	2,195,580	1%
Grant-LA County Flood Control District	-	-	-	
Grant-SEP	392,462	-	392,462	0%
Grant-Federal Funds	593,029	(35,850)	557,179	6%
Grant-Other State Funds	666,529	-	666,529	0%
Grant-Other County & Local Funds	857,954	(1,471)	856,483	0%
Grant-Public Foundations	-	-	-	
<b>Subtotal-Grants and Special Projects</b>	<b>4,721,501</b>	<b>(53,267)</b>	<b>4,668,234</b>	<b>1%</b>
<b>Total Expense</b>	<b>5,972,080</b>	<b>(161,820)</b>	<b>5,810,260</b>	<b>3%</b>
<b>Change in Net Position Before Transfers</b>	<b>(53,108)</b>	<b>3,572</b>	<b>(56,680)</b>	
<b>Non-Operating Income (Expense)</b>				
Subvention - Rivers & Mountains Conservancy		1,500,000	1,500,000	100%
Awaiting Grant Reimbursements Payments		(1,034,239)	(1,034,239)	69%
<b>Total Non-Operating Income (Expense)</b>		<b>465,761</b>	<b>465,761</b>	<b>31%</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