

**DATE:** June 16, 2016

**TO:** WCA Governing Board

**FROM:** Salian Garcia, Fiscal Manager

**THROUGH:** Mark Stanley, Executive Officer

**SUBJECT:** Item 7: Expenditure Report

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Attached as Exhibit A is the FY 2015/16 Budget with balances as of May 31, 2016.

Final FY 2015/2016 data is expected to be available for the July Board meeting.

Key elements of the Expenditure Report for the period ending May 31, 2016 (Exhibit A) are summarized below:

#### **REVENUES**

- The Authority's net position increased as it received advances and reimbursements for projects - including \$131,226.95 from the USFS for the Cattle Canyon Project, \$96,150 from the National Forest Foundation, the remaining balance of an \$152,000 award for the Oaks Picnic Area Improvement Project, and \$38,043.90 from the Strategic Growth Council for the Gateway Cities and River Urban Greening Plan
- Administrative and Operating Revenues remain over budget as it reflects the \$71,500 payment in arrears from Outfront Media for Calendar Years 2014 and 2015 and higher than anticipated receipts of citation and filming fees.

#### **EXPENSES**

- Activities such as pre-acquisition and permitting have increased, property management expenditures – including mileage and project labor hours – have also increased since the last board expenditure report dated 03/31/16. Despite the increases, the Authority anticipates these respective budgets will remain on/ under budget this fiscal year.
- Ranger Services continue to show an amount expended that is extremely under budget projections. This vendor supplies invoices months after services rendered. A final budget for the fiscal year will be presented at a later meeting that will reflect all the invoices for these services; the totality of these invoices is expected to be close to and within budgeted projections.
- All other expenditures items are projected to be within budgetary limits with the exception of those items reported previously in prior meetings such as Insurance/Insurance Bond and Grounds Maintenance and Repair/Improvements.

**WATERSHED CONSERVATION AUTHORITY**  
**FISCAL YEAR 2015-2016 BUDGET**

		FY 15/16 Complete		92%
		Budget FYE		
DATE OF REPORT: 05/31/16	2016	As of 05/31/16	Balance	Budget (%)
<b>Revenues</b>				
<b>General Administrative &amp; Operating Revenue</b>				
JPA Contributions	35,500	25,500	10,000	72%
Lease Revenue	244,380	280,887	(36,507)	115%
Property Management Contribution	10,000	-	10,000	0%
Fees-Citation	7,500	8,643	(1,143)	115%
Fees- Filming	1,500	3,480	(1,980)	232%
Other Miscellaneous Revenue	2,000	2,665	(665)	133%
<b>Subtotal-General Administrative &amp; Operating</b>	<b>300,880</b>	<b>321,175</b>	<b>(20,295)</b>	
<b>Grants and Special Projects Revenue</b>				
Grant-Rivers & Mountains Conservancy	1,055,193	99,371	955,822	9%
Grant-LA County Flood Control District	110,940	757	110,183	1%
Grant-SEP	790,041	-	790,041	0%
Grant-Other Federal, State, County & Local Funds	2,438,534	489,991	1,948,543	20%
Other-Consultant Contracts	152,430	-	152,430	0%
Other-Mitigation Revenue	-	-	-	0%
Other-Donations	-	-	-	0%
Other-Miscellaneous	142,452	-	142,452	0%
<b>Subtotal-Grants and Special Projects</b>	<b>4,689,590</b>	<b>590,119</b>	<b>4,099,471</b>	
<b>Total Revenue</b>	<b>4,990,470</b>	<b>911,294</b>	<b>4,079,176</b>	
<b>Expenses</b>				
<b>General Administrative Expenses</b>				
Insurance/Insurance Bond	3,000	(5,959)	(2,959)	199%
Equipment & Software	-	(2,284)	(2,284)	0%
Office Supplies	500	(274)	226	55%
Postage	500	-	500	0%
Printer Supplies	500	(329)	172	66%
Training	3,000	-	3,000	0%
Travel	5,300	(2,416)	2,884	46%
Dues & Subscriptions	800	(600)	200	75%
Wireless Phones	1,400	(1,383)	17	99%
Fiscal Services Auditor-Controller	53,000	(47,333)	5,667	89%
Personnel Services	3,500	(2,550)	950	73%
Other/Not Classified	1,500	(1,347)	153	90%
Financial Audit Services	5,000	(4,783)	217	96%
Funding Opportunitites	42,000	(23,936)	18,064	57%
Grant Writing	10,000	(3,870)	6,130	39%
Information Technologies	15,000	(6,885)	8,115	46%
Legal Services	24,000	(875)	23,125	4%
Strategic Planning	12,000	-	12,000	0%
<b>Subtotal-General Administrative</b>	<b>181,000</b>	<b>(104,823)</b>	<b>76,177</b>	<b>58%</b>
<b>Personnel</b>				
Salaries	369,935	(246,428)	123,507	67%
Benefits	104,262	(64,451)	39,811	62%
Employer Taxes	41,582	(23,100)	18,482	56%
<b>Subtotal-Personnel</b>	<b>515,779</b>	<b>(333,979)</b>	<b>181,800</b>	<b>65%</b>
<b>General Operational Expenses</b>				
Insurance	17,550	(14,771)	2,779	84%
Security	3,600	(3,554)	46	99%
Building Maintenance and Repair	30,500	(6,529)	23,971	21%
Grounds Maintenance and Repair	5,000	(9,729)	(4,729)	195%
Electricity	15,403	(12,482)	2,921	81%
Propane	5,500	(5,300)	200	96%
Other Utilities	3,150	(2,805)	345	89%
Trash Removal	5,500	(4,273)	1,227	78%
Water System Operation/Irrigation	44,521	(30,916)	13,605	69%
Property Management	10,000	(7,069)	2,931	71%
Deferred Maintenance Contingency	10,941	-	10,941	0%
Janitorial Services	7,000	(6,683)	317	95%
Ranger Services	92,000	(28,072)	63,929	31%
Weed Abatement	19,000	(9,889)	9,111	52%
<b>Subtotal-General Operational</b>	<b>269,665</b>	<b>(142,071)</b>	<b>127,594</b>	<b>53%</b>
<b>Grants and Special Projects Total Expense-Capital Outlay</b>				
Grant-Rivers & Mountains Conservancy	939,097	(63,581)	875,516	7%
Grant-LA County Flood Control District	100,800	(74)	100,726	0%
Grant-SEP	790,042	-	790,042	0%
Grant-Other Federal, State, County & Local Funds	2,075,223	(120,756)	1,954,467	6%
Other-Consultant Contracts	-	-	-	0%
Other-Mitigation Revenue	-	-	-	0%
Other-Donations	-	-	-	0%
Other-Miscellaneous	118,864	-	118,864	0%
Carryover	-	-	-	0%
<b>Subtotal-Grants and Special Projects</b>	<b>4,024,026</b>	<b>(184,411)</b>	<b>3,839,616</b>	<b>5%</b>
<b>Total Expense</b>	<b>4,990,470</b>	<b>(765,283)</b>	<b>4,225,187</b>	<b>15%</b>
<b>Change In Net Position Before Transfers</b>	<b>-</b>	<b>146,011</b>	<b>(146,011)</b>	
<b>Transfers In</b>	<b>738,074</b>	<b>143,023</b>	<b>595,051</b>	
<b>Transfers Out</b>	<b>(738,074)</b>	<b>(268,324)</b>	<b>(469,750)</b>	
<b>Change In Net Position</b>	<b>-</b>	<b>20,711</b>	<b>(20,711)</b>	