

**DATE:** July 19, 2018  
**TO:** WCA Governing Board  
**FROM:** Nicole Law, Fiscal Analyst  
**THROUGH:** Mark Stanley, Executive Officer  
**SUBJECT:** Item 08: Expenditure Report

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Attached as Exhibit A is the FY 2017/2018 Budget with updated balances as of June 30, 2018; and as Exhibit B is the FY 2018/2019 Budget with balances as of July 6, 2018.

The Statement of Receipts and Disbursements for the quarter ending June 30, 2018 have not been received from the Los Angeles County Auditor-Controller at the time of this report.

**The Expenditure Report for FY 2017/2018 (Exhibit A) has been finalized with three outstanding items:**

- The Authority is awaiting the reissuance of the May 2018 lease payment from the Rivers and Mountain Conservancy.
- The Authority has expensed \$52,146 for LA County Auditor-Controller services during the performance period of July 1, 2017 through March 31, 2018. Incurred LA County Auditor-Controller services expenditure for the last quarter has not yet been invoiced. The Staff expects the outstanding expenditure will be at or below the budgeted amount of \$65,000 with remaining budgeted balance of \$12,854.
- The Authority has expensed \$55,962 for Ranger Services during the performance period of July 1, 2017 through February 28, 2018. Incurred ranger services expenditure for the months between March 2018 and June 2018 have not yet been invoiced. The Staff expects the outstanding expenditure will be at or below the budgeted amount of \$92,000 with remaining budgeted balance of \$36,038.
- Nearly all other expenditure categories are finalized except for retirement plan service fee, wireless phone, funding opportunities, water system operation for El Encanto, electricity and water for Duck Farm property. The Authority expects expenses through the end of the fiscal year to be within or slightly higher than budgeted projections.
- Any outstanding capital outlay or grant revenue from reimbursable sources that are related to FY 2017/18 will be carried over into FY 2018/2019.

**The Expenditure Report for FY 2018/2019 for the period ending July 6, 2018 (Exhibit B) is summarized below:**

- Operational Lease Revenues are lower than budgeted for this time due to the Authority is awaiting lease payments from Al Amador, Inovart, the Rivers and Mountains Conservancy and one other El Encanto tenant. These payments will be reflected on the next Expenditure Report.

- Staff 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 reimbursement for costs expended under the grant has been received.

WATERSHED CONSERVATION AUTHORITY  
FISCAL YEAR 2017 - 2018

	FY 17/18 Complete 100%			
	Budget FYE	As of	Balance	Budget (%)
DATE OF REPORT: 07/06/2018	2018	07/06/18		
<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	9,999	1	100%
Lease Revenue	246,479	252,941	(6,461)	103%
Property Management Contribution	40,000	40,000	-	100%
Fees-Citation	23,681	36,611	(12,930)	155%
Fees- Filming/Permits	2,000	2,375	(375)	119%
Other Miscellaneous Revenue	23,000	28,966	(5,966)	126%
<b>Subtotal-General Administrative &amp; Operating</b>	<b>370,660</b>	<b>396,392</b>	<b>(25,732)</b>	<b>107%</b>
<b>Grants and Special Projects Revenue</b>				
Grant-Rivers & Mountains Conservancy <sup>1,5</sup>	2,192,629	14,155	2,178,474	1%
Grant-LA County Flood Control District <sup>1,6</sup>	280,000	-	280,000	0%
Grant-SEP <sup>2,6</sup>	7,625	3,397	4,228	45%
Grant-Federal Funds <sup>1,6,7</sup>	3,810,937	227,904	3,583,033	6%
Grant-Other State Funds <sup>4,6</sup>	2,159,143	-	2,159,143	0%
Grant-Other County & Local Funds <sup>2,6</sup>	1,814,863	15,252	1,799,611	1%
Grant-Public Foundations <sup>3,6</sup>	131,451	-	131,451	0%
Other-Consultant Contracts <sup>3,6,8</sup>	382,637	176,835	205,802	46%
<b>Subtotal-Grants and Special Projects</b>	<b>10,779,285</b>	<b>437,544</b>	<b>10,341,741</b>	<b>4%</b>
<b>Total Revenue</b>	<b>11,149,945</b>	<b>833,936</b>	<b>10,316,009</b>	<b>7%</b>
<b>Expenses</b>				
<b>General Administrative Expenses</b>				
Fiscal Services Auditor-Controller	65,000	(52,146)	12,854	80%
Funding Opportunities	35,949	(30,206)	5,743	84%
Legal Services	20,000	(700)	19,300	4%
Information Technologies	15,000	(17,095)	(2,095)	114%
Strategic Planning	10,000	(500)	9,500	5%
Grant Writing	4,000	-	4,000	0%
Travel	5,000	(1,718)	3,282	34%
Financial Audit Services	5,400	(4,527)	873	84%
Insurance/Insurance Bond	6,000	(7,487)	(1,487)	125%
Training/Conferences	5,000	(2,226)	2,774	45%
Meeting Supplies	500	(111)	389	22%
Other/Not Classified	2,000	(2,246)	(246)	112%
Wireless Phones	750	(1,165)	(415)	155%
Personnel Services	3,750	(3,809)	(59)	102%
Office Supplies	500	(935)	(435)	187%
Postage	500	(42)	458	8%
Printer Supplies	500	-	500	0%
Equipment & Software	500	(1,821)	(1,321)	364%
Dues & Subscriptions	600	(1,005)	(405)	168%
<b>Subtotal-General Administrative</b>	<b>180,949</b>	<b>(127,739)</b>	<b>53,210</b>	<b>71%</b>
<b>Personnel</b>				
Salaries	421,031	(297,302)	123,729	71%
Merit Pool	30,123	(951)	29,172	3%
Benefits	134,025	(56,932)	77,093	42%
Benefits Plan Provider Admin Cost	1,066	(757)	309	71%
Employer Taxes	47,404	(27,685)	19,719	58%
<b>Subtotal-Personnel</b>	<b>633,649</b>	<b>(383,626)</b>	<b>250,023</b>	<b>61%</b>
<b>General Operational Expenses</b>				
Insurance	19,002	(15,409)	3,593	81%
Security	3,400	(3,648)	(248)	107%
Building Maintenance and Repair	20,500	(8,086)	12,414	39%
Grounds Maintenance and Repair	10,300	(3,169)	7,131	31%
Electricity	15,720	(15,178)	542	97%
Propane	5,800	(8,466)	(2,666)	146%
Other Utilities	900	(908)	(8)	101%
Waste Removal	7,723	(8,074)	(351)	105%
Water System Operation/Irrigation	39,772	(32,902)	6,870	83%
Property Management	19,544	(11,469)	8,075	59%
Deferred Maintenance Contingency	31,052	-	31,052	0%
Janitorial Services	9,600	(9,534)	66	99%
Ranger Services	92,000	(55,962)	36,038	61%
Weed Abatement	19,000	-	19,000	0%
Property Tax	561	(500)	61	89%
Legal Services	-	-	-	0%
<b>Subtotal-General Operational</b>	<b>294,874</b>	<b>(173,306)</b>	<b>121,568</b>	<b>59%</b>
<b>Grants and Special Projects Total Expense-Capital Outlay</b>				
Grant-Rivers & Mountains Conservancy	2,021,799	(194,643)	1,827,156	10%
Grant-LA County Flood Control District	264,039	-	264,039	0%
Grant-SEP	-	(653)	(653)	0%
Grant-Federal Funds	3,883,134	(176,930)	3,706,204	5%
Grant-Other State Funds	2,019,084	(45,678)	1,973,406	2%
Grant-Other County & Local Funds	1,653,670	(84,264)	1,569,406	5%
Grant-Public Foundations	119,851	(31)	119,820	0%
Other-Consultant Contracts	123,781	(4,321)	119,460	3%
Other-Miscellaneous	-	-	-	0%
<b>Subtotal-Grants and Special Projects</b>	<b>10,085,358</b>	<b>(506,520)</b>	<b>9,578,838</b>	<b>5%</b>
<b>Total Expense</b>	<b>11,194,830</b>	<b>(1,191,191)</b>	<b>10,003,639</b>	<b>11%</b>
<b>Change in Net Position Before Transfers</b>	<b>(44,884)</b>	<b>(357,255)</b>	<b>312,370</b>	

WATERSHED CONSERVATION AUTHORITY  
FISCAL YEAR 2018 - 2019

DATE OF REPORT: 07/06/18	FY 18/19 Complete 2%			
	Budget FYE 2019	As of 07/06/18	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	246,479	9,409	237,070	4%
Property Management Contribution	40,000	-	40,000	0%
Fees-Citation	23,681	-	23,681	0%
Fees- Filming/Permits	2,000	-	2,000	0%
Other Miscellaneous Revenue	23,000	-	23,000	0%
<b>Subtotal-General Administrative &amp; Operating</b>	<b>370,660</b>	<b>9,409</b>	<b>361,251</b>	<b>3%</b>
<b>Grants and Special Projects Revenue</b>				
Grant-Rivers & Mountains Conservancy <sup>1,5</sup>	2,192,629	-	2,192,629	0%
Grant-LA County Flood Control District <sup>1,6</sup>	280,000	-	280,000	0%
Grant-SEP <sup>2,6</sup>	7,625	-	7,625	0%
Grant-Federal Funds <sup>1,6,7</sup>	3,810,937	-	3,810,937	0%
Grant-Other State Funds <sup>4,6</sup>	2,159,143	-	2,159,143	0%
Grant-Other County & Local Funds <sup>2,6</sup>	1,814,863	-	1,814,863	0%
Grant-Public Foundations <sup>3,6</sup>	131,451	-	131,451	0%
Other-Consultant Contracts <sup>3,6,8</sup>	382,637	-	382,637	0%
<b>Subtotal-Grants and Special Projects</b>	<b>10,779,285</b>	<b>-</b>	<b>10,779,285</b>	<b>0%</b>
<b>Total Revenue</b>	<b>11,149,945</b>	<b>9,409</b>	<b>11,140,536</b>	<b>0%</b>
<b>Expenses</b>				
<b>General Administrative Expenses</b>				
Fiscal Services Auditor-Controller	65,000	-	65,000	0%
Funding Opportunities	35,949	-	35,949	0%
Legal Services	20,000	-	20,000	0%
Information Technologies	15,000	-	15,000	0%
Strategic Planning	10,000	-	10,000	0%
Grant Writing	4,000	-	4,000	0%
Travel	5,000	-	5,000	0%
Financial Audit Services	5,400	-	5,400	0%
Insurance/Insurance Bond	6,000	(221)	5,779	4%
Training/Conferences	5,000	-	5,000	0%
Meeting Supplies	500	-	500	0%
Other/Not Classified	2,000	-	2,000	0%
Wireless Phones	750	-	750	0%
Personnel Services	3,750	-	3,750	0%
Office Supplies	500	-	500	0%
Postage	500	-	500	0%
Printer Supplies	500	-	500	0%
Equipment & Software	500	-	500	0%
Dues & Subscriptions	600	-	600	0%
<b>Subtotal-General Administrative</b>	<b>180,949</b>	<b>(221)</b>	<b>180,728</b>	<b>0%</b>
<b>Personnel</b>				
Salaries	421,031	(13,232)	407,799	3%
Merit Pool	30,123	-	30,123	0%
Benefits	134,025	(4,961)	129,064	4%
Benefits Plan Provider Admin Cost	1,066	-	1,066	0%
Employer Taxes	47,404	(1,087)	46,317	2%
<b>Subtotal-Personnel</b>	<b>633,649</b>	<b>(19,280)</b>	<b>614,369</b>	<b>3%</b>
<b>General Operational Expenses</b>				
Insurance	19,002	-	19,002	0%
Security	3,400	(420)	2,980	12%
Building Maintenance and Repair	20,500	-	20,500	0%
Grounds Maintenance and Repair	10,300	-	10,300	0%
Electricity	15,720	-	15,720	0%
Propane	5,800	-	5,800	0%
Other Utilities	900	(75)	825	8%
Waste Removal	7,723	(411)	7,312	5%
Water System Operation/Irrigation	39,772	-	39,772	0%
Property Management	19,544	-	19,544	0%
Deferred Maintenance Contingency	31,052	-	31,052	0%
Janitorial Services	9,600	-	9,600	0%
Ranger Services	92,000	-	92,000	0%
Weed Abatement	19,000	-	19,000	0%
Property Tax	561	-	561	0%
Legal Services	-	-	-	0%
<b>Subtotal-General Operational</b>	<b>294,874</b>	<b>(906)</b>	<b>293,968</b>	<b>0%</b>
<b>Grants and Special Projects Total Expense-Capital Outlay</b>				
Grant-Rivers & Mountains Conservancy	2,021,799	-	2,021,799	0%
Grant-LA County Flood Control District	264,039	-	264,039	0%
Grant-SEP	-	-	-	0%
Grant-Federal Funds	3,883,134	-	3,883,134	0%
Grant-Other State Funds	2,019,084	-	2,019,084	0%
Grant-Other County & Local Funds	1,653,670	-	1,653,670	0%
Grant-Public Foundations	119,851	-	119,851	0%
Other-Consultant Contracts	123,781	-	123,781	0%
Other-Miscellaneous	-	-	-	0%
<b>Subtotal-Grants and Special Projects</b>	<b>10,085,358</b>	<b>-</b>	<b>10,085,358</b>	<b>0%</b>
<b>Total Expense</b>	<b>11,194,830</b>	<b>(20,407)</b>	<b>11,174,423</b>	<b>0%</b>
<b>Change in Net Position Before Transfers</b>	<b>(44,884)</b>	<b>(10,998)</b>	<b>(33,886)</b>	