

**DATE:** January 17, 2019  
**TO:** WCA Governing Board  
**FROM:** Nicole Law, Fiscal Manager  
**THROUGH:** Mark Stanley, Executive Officer  
**SUBJECT:** Item 11: Expenditure Report

---

Attached as Exhibit A is the FY 2018/2019 Budget with balances as of December 31, 2018.

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

#### **REVENUES**

- Lease revenues are slightly higher than budgeted for this time as all tenants have been current on lease payments and paid through December 31, 2018.
- 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 submitted costs expended under the grant has been approved for reimbursement and the reimbursement is received.

#### **EXPENSES**

- Fiscal Services Auditor-Controller line item is lower than the YTD budget projections as the Authority expects expenses incurred during the quarter to be within budgeted projections.
- Funding Opportunities line item is lower than the YTD budget projections as the Authority have been invoiced through October 31, 2018. The Authority expects expenses incurred during the quarter to be within budgeted projections.
- Property management for El Encanto is higher than the YTD budget projection, as the Authority has increased labor associated with assessing and implementing water-system repairs due to the power surges that damaged the system in June/July 2018. As well as, management of community service workers to make facility repairs and ADA upgrades as necessitated by the lease of office space to the State.
- Ranger Services line item is lower than the YTD budget projections due to delay in MRCA invoicing for services. The Authority expects expenses incurred during the October to December quarter to be higher than normal due to Ranger Services provided in support of homeless encampment clean-ups and additional patrols at Parque Dos Rios in South Gate. Despite this unplanned increase in services, the Authority anticipates ranger services will balance out for the fiscal year.
- All other expenditure items are projected to be within budgetary limits except for those line items previously reported in prior meeting such as deferred maintenance contingency and janitorial services.

**WATERSHED CONSERVATION AUTHORITY  
FISCAL YEAR 2018 - 2019**

FY 18/19 Complete	50%
-------------------	-----

DATE OF REPORT: 12/31/2018	Budget FYE	As of 12/31/18	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	265,976	156,953	109,023	59%
Property Management Contribution	59,500	40,000	19,500	67%
Fees-Citation	13,775	-	13,775	0%
Fees- Filming/Permits	2,000	1,285	715	64%
Other Miscellaneous Revenue	57,411	3,904	53,507	7%
<b>Subtotal-General Administrative &amp; Operating</b>	<b>434,162</b>	<b>237,642</b>	<b>196,520</b>	<b>55%</b>
<b>Grants and Special Projects Revenue</b>				
Grant-Rivers & Mountains Conservancy <sup>1,5</sup>	3,508,111	112,561	3,395,550	3%
Grant-LA County Flood Control District <sup>1,6</sup>	-	-	-	0%
Grant-SEP <sup>2,6</sup>	-	-	-	0%
Grant-Federal Funds <sup>1,6,7</sup>	538,672	96,198	442,474	18%
Grant-Other State Funds <sup>4,6</sup>	715,178	129,435	585,743	18%
Grant-Other County & Local Funds <sup>2,6</sup>	5,564,826	279,270	5,285,556	5%
Grant-Public Foundations <sup>3,6</sup>	-	-	-	0%
Other-Consultant Contracts <sup>3,6,8</sup>	43,669	-	43,669	0%
<b>Subtotal-Grants and Special Projects</b>	<b>10,370,456</b>	<b>617,464</b>	<b>9,752,993</b>	<b>6%</b>
<b>Total Revenue</b>	<b>10,804,618</b>	<b>855,106</b>	<b>9,949,512</b>	<b>8%</b>
<b>Expenses</b>				
<b>General Administrative Expenses</b>				
Fiscal Services Auditor-Controller	65,000	-	65,000	0%
Funding Opportunities	37,500	(10,984)	26,516	29%
Legal Services	15,000	-	15,000	0%
Information Technologies	20,000	(6,346)	13,654	32%
Strategic Planning	5,000	-	5,000	0%
Grant Writing	2,000	-	2,000	0%
Travel	5,000	(655)	4,345	13%
Financial Audit Services	5,400	-	5,400	0%
Insurance/Insurance Bond	8,000	(221)	7,779	3%
Training/Conferences	5,000	-	5,000	0%
Meeting Supplies	500	-	500	0%
Other/Not Classified	2,000	(892)	1,108	45%
Wireless Phones	1,080	(553)	527	51%
Personnel Services	3,750	(1,947)	1,803	52%
Office Supplies	500	(376)	124	75%
Postage	500	-	500	0%
Printer Supplies	500	-	500	0%
Equipment & Software	1,500	-	1,500	0%
Dues & Subscriptions	1,100	-	1,100	0%
<b>Subtotal-General Administrative</b>	<b>179,330</b>	<b>(21,974)</b>	<b>157,356</b>	<b>12%</b>

<b>Personnel</b>				
Salaries	400,074	(183,243)	216,831	46%
Merit Pool	31,588	-	31,588	0%
Benefits	115,424	(56,918)	58,506	49%
Benefits Plan Provider Admin Cost	1,066	(514)	552	48%
Employer Taxes	44,544	(15,401)	29,143	35%
<b>Subtotal-Personnel</b>	<b>592,696</b>	<b>(256,076)</b>	<b>336,620</b>	<b>43%</b>
<b>General Operational Expenses</b>				
Insurance	19,007	(1,748)	17,259	9%
Security	3,492	(2,287)	1,205	65%
Building Maintenance and Repair	20,500	(2,459)	18,041	12%
Grounds Maintenance and Repair	10,300	(1,263)	9,037	12%
Electricity	15,840	(8,542)	7,298	54%
Propane	6,000	-	6,000	0%
Other Utilities	900	(450)	450	50%
Waste Removal	8,117	(4,356)	3,761	54%
Water System Operation/Irrigation	55,958	(18,230)	37,728	33%
Property Management	19,450	(14,265)	5,185	73%
Deferred Maintenance Contingency	31,594	(12,410)	19,184	39%
Janitorial Services	9,792	(5,550)	4,242	57%
Ranger Services	92,000	-	92,000	0%
Weed Abatement	12,000	-	12,000	0%
Property Tax	561	(545)	16	97%
Legal Services	-	-	-	0%
<b>Subtotal-General Operational</b>	<b>305,511</b>	<b>(72,105)</b>	<b>233,406</b>	<b>24%</b>
<b>Grants and Special Projects Total Expense-Capital Outlay</b>				
Grant-Rivers & Mountains Conservancy	3,113,886	(181,359)	2,932,527	6%
Grant-LA County Flood Control District	80,000	-	80,000	0%
Grant-SEP	-	(25,572)	(25,572)	0%
Grant-Federal Funds	423,672	(70,420)	353,252	17%
Grant-Other State Funds	1,979,486	(49,248)	1,930,238	2%
Grant-Other County & Local Funds	4,020,324	(28,319)	3,992,005	1%
Grant-Public Foundations	109,713	-	109,713	0%
Other-Consultant Contracts	-	(2,500)	(2,500)	0%
Other-Miscellaneous	-	-	-	0%
<b>Subtotal-Grants and Special Projects</b>	<b>9,727,081</b>	<b>(357,418)</b>	<b>9,369,663</b>	<b>4%</b>
<b>Total Expense</b>	<b>10,804,618</b>	<b>(707,573)</b>	<b>10,097,045</b>	<b>7%</b>
<b>Change in Net Position Before Transfers</b>	<b>-</b>	<b>147,533</b>	<b>(147,533)</b>	

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