

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

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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<br>FYE     | As of<br>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>  |
| <i>Change in Net Position Before Transfers</i>                  | -                 | 147,533          | (147,533)         |            |

<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