

**DATE:** January 16, 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 balances as of December 31, 2019.

The Statement of Receipts and Disbursements for the quarter ending September 30, 2019 have not been finalized from the Los Angeles County Auditor-Controller. It will be included in the next board meeting.

## **REVENUES**

1. The lease revenue for December 2019 has not been received from the Rivers and Mountains Conservancy as they are waiting for the new lease agreement with the increased monthly rate to be approved.
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. Funding Opportunities line item is lower than YTD budget projections as the Authority has only received invoices through October 2019. The Authority expects expenses incurred during the quarter to be within budgeted projections.
2. Information Technologies line item is lower than YTD budget projections as the Authority has only received invoices through November 2019. The Authority expects expenses incurred during the quarter to be within budgeted projections.
3. Ranger Services line item is lower than YTD budget projections as the Authority has only received invoices through September 2019. The Authority expects expenses incurred during the quarter to be within budgeted projections.
4. Property Tax line item is higher than the YTD budget projections as the parcel tax has increased for a new annual fire service fee which approved by Board of Directors of the San Bernardino County Fire Protection District to expand the boundaries of Service Zone FP-5.

5. All other expenditure items are projected to be within budgetary limits except for those line items previously reported in prior meeting such as Fiscal Services, wireless phone and office supplies.

FY 19/20 Complete	50%
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<b>Personnel</b>				
Salaries	473,541	(188,551)	284,990	40%
Merit Pool	35,409	-	35,409	0%
Benefits	127,815	(65,044)	62,771	51%
Benefits Plan Provider Admin Cost	1,066	(346)	720	33%
Employer Taxes	43,882	(15,795)	28,088	36%
<b>Subtotal-Personnel</b>	<b>681,713</b>	<b>(269,736)</b>	<b>411,977</b>	<b>40%</b>
<b>General Operational Expenses</b>				
Insurance	33,583	-	33,583	0%
Security	3,916	(1,960)	1,956	50%
Building Maintenance and Repair	18,500	(11,662)	6,838	63%
Grounds Maintenance and Repair	8,300	(571)	7,729	7%
Electricity	16,907	(6,757)	10,150	40%
Propane	8,000	(4,035)	3,965	50%
Other Utilities	900	(450)	450	50%
Waste Removal	9,536	(4,460)	5,076	47%
Water System Operation/Irrigation	40,240	(19,938)	20,302	50%
Property Management	32,650	(12,775)	19,875	39%
Deferred Maintenance Contingency	75,314	-	75,314	0%
Janitorial Services	10,582	(5,129)	5,453	48%
Ranger Services	92,000	(22,943)	69,057	25%
Weed Abatement	16,000	(664)	15,336	4%
Property Tax	561	(690)	(129)	123%
Legal Services	-	-	-	0%
<b>Subtotal-General Operational</b>	<b>366,989</b>	<b>(92,036)</b>	<b>274,953</b>	<b>25%</b>
<b>Grants and Special Projects Total Expense-Capital Outlay</b>				
Grant-Rivers & Mountains Conservancy	4,224,344	(616,783)	3,607,561	15%
Grant-LA County Flood Control District	252,535	-	252,535	0%
Grant-SEP	84,890	(28,425)	56,465	0%
Grant-Federal Funds	333,640	-	333,640	0%
Grant-Other State Funds	1,568,885	(232,295)	1,336,590	15%
Grant-Other County & Local Funds	1,931,367	(383,787)	1,547,580	20%
Grant-Public Foundations	68,493	(37,318)	31,175	54%
<b>Subtotal-Grants and Special Projects</b>	<b>8,464,154</b>	<b>(1,298,608)</b>	<b>7,165,546</b>	<b>15%</b>
<b>Total Expense</b>	<b>9,699,267</b>	<b>(1,703,477)</b>	<b>7,995,790</b>	<b>18%</b>
<b>Change in Net Position Before Transfers</b>	<b>(129,335)</b>	<b>(934,427)</b>	<b>805,092</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