

San Gabriel River Discovery Center Authority

Date: November 8, 2018
To: Governing Board Members
From: Salian Garcia, Fiscal Manager
Through: Mark Stanley, Executive Officer
Subject: Item 11. Budget and Expenditure Reports

Recommendation: Receive and file year-to-date Budget and Expenditure Reports for Fiscal Years 2017/18 and 2018/19.

Background & Discussion: The budget and expenditure reports for Fiscal Year 2017/18 and 2018/19 are attached as Exhibit A and B, respectively. The attached budget and expenditure report is comprised of four sections: Revenue, Total Expenditures, Administrative Expenses Subtotal, and Grant Expenses Subtotal, which includes Capital Outlay Expenses. A summary of the report structure is as follows:

Key elements of the Expenditure Report for FY 2017/18 (Exhibit A) are summarized below:

Revenue: The total budgeted revenue for Fiscal Year 2017/18 is \$3,506,068. Due to the delay of the project, reimbursements for expenditures have been minimal. The funds from Central Basin MWD are included in the budgeted revenue as the funds were expected to be released for wetland construction this fiscal year.

Total Expenditures & Encumbrances: The total expenditures to date and encumbrances are \$52,677 and \$16,772, respectively, aggregating to \$69,449.

General Administrative Expenditure Report Sub Total: These are general expense items such as postage and contracted administrative labor that are not eligible for grant reimbursements. A total of \$7,020 for legal services have been expended, and a total of \$1,637 remains encumbered for the audit and insurance bond in this budget category.

Grant/Capital Outlay Expenditure Report Sub Total: This report includes expenses for items that are eligible for reimbursement – such as Project Management, Construction Management, and Legal Services – from grant funding sources. A total of \$45,657 has been expended for the aforementioned line items, and a total of \$15,135 is encumbered in this budget category.

Key elements of the Expenditure Report for FY 2018/19 (Exhibit B) are summarized below:

Revenue: The total budgeted revenue for Fiscal Year 2018/19 is \$74,870, with a carryover balance of \$89,237. The carryover is planned to be used toward current and future expenditures related to the dissolution of the Authority, including but not limited to open invoices not under contract, audits, and legal fees. The funds from Central Basin MWD are included in the budgeted revenue as the funds are expected to be returned to the District after a final dissolution agreement is made among JPA members. Additionally, the Authority is in the process of withdrawing the Discovery Center Project from current grants. The unencumbered grant balances of Proposition A (County of Los Angeles Regional Parks and Open District), Proposition 1 (Rivers and Mountains Conservancy), and SEP (Sanitation Districts of Los Angeles County) will be released back to their respective grantors, less any remaining expenditures.

Total Expenditures & Encumbrances: The total FY 2018/19 budget is \$74,870, with an encumbrance to date of \$52,045.

General Administrative Expenditure Report Sub Total: These are general expense items such as contracted administrative labor that may be eligible for grant reimbursement, dependent on the grant. A total of \$64,870 for legal services, audit, and contracted consultant services are expected to be spent in this budget category.

Grant/Capital Outlay Expenditure Report Sub Total: This report includes expenses for items that are eligible for reimbursement – such as Project Management and Legal Services – from grant funding sources. A total of \$10,000 has been budgeted for Project Management Services in this category.

SAN GABRIEL RIVER DISCOVERY CENTER AUTHORITY
 Budget and Total Revenue Report
 FY 2017/2018 Budget

Date of Report: October 31, 2018

Total Revenue Report

| Item | FY 17/18 Budget | Revenue To Date | Encumbrances | Balance |
|--|---------------------|-----------------|--------------|---------------------|
| Revenue-Unrestricted | 0 | 0 | 0 | 0 |
| Revenue-Unrestricted Subtotal | 0 | 0 | 0 | 0 |
| Revenue-Restricted | | | | |
| Grant - USFS | 39,571 | 0 | 0 | 39,571 |
| Other - School Contracts | 0 | 0 | 0 | 0 |
| Other - Consultant Contracts | 0 | 0 | 0 | 0 |
| Revenue-Restricted Subtotal | 39,571 | 0 | 0 | 39,571 |
| Revenue-Capital Outlay Restricted | | | | |
| RMC Grant for Capital Projects | 259,863 | 0 | 0 | 259,863 |
| Prop A Grant for Capital Projects | 1,538,253 | 0 | 0 | 1,538,253 |
| Revenue-Capital Outlay Restricted Total | 1,798,116 | 0 | 0 | 1,798,116 |
| Revenue-Special Restricted | | | | |
| Central Basin MWD | 50,370 | 0 | 0 | 50,370 |
| SEP Funds | 1,618,011 | 3,578 | 0 | 1,614,433 |
| Revenue-Special Restricted Total | 1,668,381 | 3,578 | 0 | 1,664,803 |
| Total | \$ 3,506,068 | \$ 3,578 | \$ - | \$ 3,502,490 |

**SAN GABRIEL RIVER DISCOVERY CENTER AUTHORITY
Budget and Total Expenditure Report
FY 2017/2018 Budget**

Date of Report: **October 31, 2018**

Total Expenditures Report

| Item | FY 17/18 Budget | Expenditures To Date | Encumbrances | Balance |
|---|------------------------|-----------------------------|---------------------|---------------------|
| Consultants/Professional Services | | | | |
| Architectural/Engineering | 435,891 | 0 | 0 | 435,891 |
| Project Management (WCA) | 91,145 | 28,054 | 15,135 | 47,956 |
| Permits & Plans | 0 | 0 | 0 | 0 |
| Bonds and Insurance | 10,237 | 8,843 | 221 | 1,173 |
| Project Management (Consultant-other) | 0 | 0 | 0 | 0 |
| Legal Services | 39,758 | 10,780 | 1,416 | 27,562 |
| Audit | 4,500 | 0 | 0 | 4,500 |
| Design and Documentation Fees | 0 | 0 | 0 | 0 |
| A/E Complete Phase I (Construction) | 0 | 0 | 0 | 0 |
| Geotech/HazMat | 0 | 0 | 0 | 0 |
| Construction Management | 81,182 | 5,000 | 0 | 76,182 |
| Program Management (Environmental Ed.) | 39,571 | 0 | 0 | 39,571 |
| Transportation (EE Program Buses) | 0 | 0 | 0 | 0 |
| Strategic Project Implementation | 0 | 0 | 0 | 0 |
| Environmental Consultant (AECOM) | 0 | 0 | 0 | 0 |
| LEED Commissioning Agent | 0 | 0 | 0 | 0 |
| Other Specialists/Consultants | 0 | 0 | 0 | 0 |
| Consultants Subtotal | 702,284 | 52,677 | 16,772 | 632,835 |
| Hard Costs/Construction | | | | |
| Site Development/Improvements | 742,592 | 0 | 0 | 742,592 |
| Landscaping | 820,547 | 0 | 0 | 820,547 |
| Mechanical Utilities | 153,521 | 0 | 0 | 153,521 |
| Prep/Site Work | 359,998 | 0 | 0 | 359,998 |
| Outdoor Classroom | 356,117 | 0 | 0 | 356,117 |
| Electrical Utilities | 191,483 | 0 | 0 | 191,483 |
| Interpretive Exhibits | 179,526 | 0 | 0 | 179,526 |
| Hard Costs/Construction Subtotal | 2,803,784 | 0 | 0 | 2,803,784 |
| Total | \$ 3,506,068 | \$ 52,677 | \$ 16,772 | \$ 3,436,619 |

SAN GABRIEL RIVER DISCOVERY CENTER AUTHORITY
 Budget and Expenditure Report
 FY 2017/2018 Budget

Date of Report: October 31, 2018

Administrative Expenditure Report

| Item | FY 17/18 Budget | Expenditures To Date | Encumbrances | Balance |
|--|-----------------|----------------------|-----------------|-----------------|
| Consultants/Professional Services | | | | |
| Architectural/Engineering | 0 | 0 | 0 | 0 |
| Project Management (WCA) | 0 | 0 | 0 | 0 |
| Permits & Plans | 0 | 0 | 0 | 0 |
| Bonds and Insurance | 221 | 0 | 221 | 0 |
| Project Management (Consultant-other) | 0 | 0 | 0 | 0 |
| Legal Services | 5,000 | 7,020 | 1,416 | (3,436) |
| Legal-CEQA | 0 | 0 | 0 | 0 |
| Audit | 4,500 | 0 | 0 | 4,500 |
| Design and Documentation Fees | 0 | 0 | 0 | 0 |
| A/E Complete Phase I (Construction) | 0 | 0 | 0 | 0 |
| Geotech/HazMat | 0 | 0 | 0 | 0 |
| Construction Management | 0 | 0 | 0 | 0 |
| Program Management (Environmental Ed.) | 0 | 0 | 0 | 0 |
| Transportation (EE Program Buses) | 0 | 0 | 0 | 0 |
| Strategic Project Implementation | 0 | 0 | 0 | 0 |
| Environmental Consultant (AECOM) | 0 | 0 | 0 | 0 |
| LEED Commissioning Agent | 0 | 0 | 0 | 0 |
| Other Specialists/Consultants | 0 | 0 | 0 | 0 |
| Consultants Subtotal | 9,721 | 7,020 | 1,637 | 1,064 |
| Total | \$ 9,721 | \$ 7,020 | \$ 1,637 | \$ 1,064 |

SAN GABRIEL RIVER DISCOVERY CENTER AUTHORITY
 Budget and Expenditure Report
 FY 2017/2018 Budget

Date of Report: October 31, 2018

Grant/Capital Expenditure Report

| Item | FY 17/18 Budget | Expenditures To Date | Encumbrances | Balance |
|---|---------------------|----------------------|------------------|---------------------|
| Consultants/Professional Services | | | | |
| Architectural/Engineering | 435,891 | 0 | 0 | 435,891 |
| Project Management (WCA) | 91,145 | 28,054 | 15,135 | 47,956 |
| Permits & Plans | 0 | 0 | 0 | 0 |
| Bonds and Insurance | 10,016 | 8,843 | 0 | 1,173 |
| Project Management (Consultant-other) | 0 | 0 | 0 | 0 |
| Legal Services | 34,758 | 3,760 | 0 | 30,998 |
| Audit | 0 | 0 | 0 | 0 |
| Design and Documentation Fees | 0 | 0 | 0 | 0 |
| A/E Complete Phase I (Construction) | 0 | 0 | 0 | 0 |
| Geotech/HazMat | 0 | 0 | 0 | 0 |
| Construction Management | 81,182 | 5,000 | 0 | 76,182 |
| Program Management (Environmental Ed.) | 39,571 | 0 | 0 | 39,571 |
| Transportation (EE Program Buses) | 0 | 0 | 0 | 0 |
| Strategic Project Implementation | 0 | 0 | 0 | 0 |
| Environmental Consultant (AECOM) | 0 | 0 | 0 | 0 |
| LEED Commissioning Agent | 0 | 0 | 0 | 0 |
| Other Specialists/Consultants | 0 | 0 | 0 | 0 |
| Consultants Subtotal | 692,563 | 45,657 | 15,135 | 631,771 |
| Hard Costs/Construction | | | | |
| Site Development/Improvements | 742,592 | 0 | 0 | 742,592 |
| Landscaping | 820,547 | 0 | 0 | 820,547 |
| Mechanical Utilities | 153,521 | 0 | 0 | 153,521 |
| Prep/Site Work | 359,998 | 0 | 0 | 359,998 |
| Outdoor Classroom | 356,117 | 0 | 0 | 356,117 |
| Electrical Utilities | 191,483 | 0 | 0 | 191,483 |
| Interpretive Exhibits | 179,526 | 0 | 0 | 179,526 |
| Hard Costs/Construction Subtotal | 2,803,784 | 0 | 0 | 2,803,784 |
| Total | \$ 3,496,347 | \$ 45,657 | \$ 15,135 | \$ 3,435,555 |

SAN GABRIEL RIVER DISCOVERY CENTER AUTHORITY
 Budget and Total Revenue Report
 FY 2018/2019 Budget

Date of Report: October 31, 2018

Total Revenue Report

| Item | FY 18/19 Budget | Revenue To Date | Encumbrances | Balance |
|---|------------------|-----------------|------------------|------------------|
| Revenue-Unrestricted | 0 | 0 | 0 | 0 |
| Revenue-Unrestricted Subtotal | 0 | 0 | 0 | 0 |
| Revenue-Restricted | | | | |
| Grant - USFS | 0 | 0 | 0 | 0 |
| Other - School Contracts | 0 | 0 | 0 | 0 |
| Other - Consultant Contracts | 0 | 0 | 0 | 0 |
| Revenue-Restricted Subtotal | 0 | 0 | 0 | 0 |
| Revenue-Capital Outlay Restricted | | | | |
| RMC Grant for Capital Projects | 24,000 | 0 | 1,675 | 22,325 |
| Prop A Grant for Capital Projects | 0 | 0 | 0 | 0 |
| Revenue-Capital Outlay Restricted Total | 24,000 | 0 | 1,675 | 22,325 |
| Revenue-Special Restricted | | | | |
| Central Basin MWD | 50,370 | 0 | 50,370 | 0 |
| SEP Funds | 500 | 0 | 0 | 500 |
| Revenue-Special Restricted Total | 50,870 | 0 | 50,370 | 500 |
| Total | \$ 74,870 | \$ - | \$ 52,045 | \$ 22,825 |

SAN GABRIEL RIVER DISCOVERY CENTER AUTHORITY
 Budget and Total Expenditure Report
 FY 2018/2019 Budget

Date of Report: October 31, 2018

Total Expenditures Report

| Item | FY 18/19 Budget | Expenditures To Date | Encumbrances | Balance |
|---|------------------|----------------------|------------------|------------------|
| General Expense | | | | |
| Misc. Admin Expenses | 50,370 | 0 | 50,370 | 0 |
| General Expense Subtotal | 50,370 | 0 | 50,370 | 0 |
| Consultants/Professional Services | | | | |
| Architectural/Engineering | 0 | 0 | 0 | 0 |
| Project Management (WCA) | 10,000 | 0 | 0 | 10,000 |
| Permits & Plans | 0 | 0 | 0 | 0 |
| Bonds and Insurance | 0 | 0 | 0 | 0 |
| Project Management (Consultant-other) | 0 | 0 | 0 | 0 |
| Legal Services | 10,000 | 0 | 1,675 | 8,325 |
| Audit | 4,500 | 0 | 0 | 4,500 |
| Design and Documentation Fees | 0 | 0 | 0 | 0 |
| A/E Complete Phase I (Construction) | 0 | 0 | 0 | 0 |
| Geotech/HazMat | 0 | 0 | 0 | 0 |
| Construction Management | 0 | 0 | 0 | 0 |
| Program Management (Environmental Ed.) | 0 | 0 | 0 | 0 |
| Transportation (EE Program Buses) | 0 | 0 | 0 | 0 |
| Strategic Project Implementation | 0 | 0 | 0 | 0 |
| Environmental Consultant (AECOM) | 0 | 0 | 0 | 0 |
| LEED Commissioning Agent | 0 | 0 | 0 | 0 |
| Other Specialists/Consultants | 0 | 0 | 0 | 0 |
| Consultants Subtotal | 24,500 | 0 | 1,675 | 22,825 |
| Hard Costs/Construction | | | | |
| Site Development/Improvements | 0 | 0 | 0 | 0 |
| Landscaping | 0 | 0 | 0 | 0 |
| Mechanical Utilities | 0 | 0 | 0 | 0 |
| Prep/Site Work | 0 | 0 | 0 | 0 |
| Outdoor Classroom | 0 | 0 | 0 | 0 |
| Electrical Utilities | 0 | 0 | 0 | 0 |
| Interpretive Exhibits | 0 | 0 | 0 | 0 |
| Hard Costs/Construction Subtotal | 0 | 0 | 0 | 0 |
| Total | \$ 74,870 | \$ - | \$ 52,045 | \$ 22,825 |

**SAN GABRIEL RIVER DISCOVERY CENTER AUTHORITY
Budget and Expenditure Report
FY 2018/2019 Budget**

Date of Report: October 31, 2018

Administrative Expenditure Report

| Item | FY 18/19 Budget | Expenditures To Date | Encumbrances | Balance |
|--|------------------|----------------------|------------------|------------------|
| General Expense | | | | |
| Misc. Admin Expenses | 50,370 | 0 | 50,370 | 0 |
| General Expense Subtotal | 50,370 | 0 | 50,370 | 0 |
| Consultants/Professional Services | | | | |
| Architectural/Engineering | 0 | 0 | 0 | 0 |
| Project Management (WCA) | 0 | 0 | 0 | 0 |
| Permits & Plans | 0 | 0 | 0 | 0 |
| Bonds and Insurance | 0 | 0 | 0 | 0 |
| Project Management (Consultant-other) | 0 | 0 | 0 | 0 |
| Legal Services | 10,000 | 0 | 1,675 | 8,325 |
| Legal-CEQA | 0 | 0 | 0 | 0 |
| Audit | 4,500 | 0 | 0 | 4,500 |
| Design and Documentation Fees | 0 | 0 | 0 | 0 |
| A/E Complete Phase I (Construction) | 0 | 0 | 0 | 0 |
| Geotech/HazMat | 0 | 0 | 0 | 0 |
| Construction Management | 0 | 0 | 0 | 0 |
| Program Management (Environmental Ed.) | 0 | 0 | 0 | 0 |
| Transportation (EE Program Buses) | 0 | 0 | 0 | 0 |
| Strategic Project Implementation | 0 | 0 | 0 | 0 |
| Environmental Consultant (AECOM) | 0 | 0 | 0 | 0 |
| LEED Commissioning Agent | 0 | 0 | 0 | 0 |
| Other Specialists/Consultants | 0 | 0 | 0 | 0 |
| Consultants Subtotal | 14,500 | 0 | 1,675 | 12,825 |
| Total | \$ 64,870 | \$ - | \$ 52,045 | \$ 12,825 |

SAN GABRIEL RIVER DISCOVERY CENTER AUTHORITY
 Budget and Expenditure Report
 FY 2018/2019 Budget

Date of Report: October 31, 2018

Grant/Capital Expenditure Report

| Item | FY 18/19 Budget | Expenditures To Date | Encumbrances | Balance |
|---|------------------|----------------------|--------------|------------------|
| Consultants/Professional Services | | | | |
| Architectural/Engineering | 0 | 0 | 0 | 0 |
| Project Management (WCA) | 10,000 | 0 | 0 | 10,000 |
| Permits & Plans | 0 | 0 | 0 | 0 |
| Bonds and Insurance | 0 | 0 | 0 | 0 |
| Project Management (Consultant-other) | 0 | 0 | 0 | 0 |
| Legal Services | 0 | 0 | 0 | 0 |
| Audit | 0 | 0 | 0 | 0 |
| Design and Documentation Fees | 0 | 0 | 0 | 0 |
| A/E Complete Phase I (Construction) | 0 | 0 | 0 | 0 |
| Geotech/HazMat | 0 | 0 | 0 | 0 |
| Construction Management | 0 | 0 | 0 | 0 |
| Program Management (Environmental Ed.) | 0 | 0 | 0 | 0 |
| Transportation (EE Program Buses) | 0 | 0 | 0 | 0 |
| Strategic Project Implementation | 0 | 0 | 0 | 0 |
| Environmental Consultant (AECOM) | 0 | 0 | 0 | 0 |
| LEED Commissioning Agent | 0 | 0 | 0 | 0 |
| Other Specialists/Consultants | 0 | 0 | 0 | 0 |
| Consultants Subtotal | 10,000 | 0 | 0 | 10,000 |
| Hard Costs/Construction | | | | |
| Site Development/Improvements | 0 | 0 | 0 | 0 |
| Landscaping | 0 | 0 | 0 | 0 |
| Mechanical Utilities | 0 | 0 | 0 | 0 |
| Prep/Site Work | 0 | 0 | 0 | 0 |
| Outdoor Classroom | 0 | 0 | 0 | 0 |
| Electrical Utilities | 0 | 0 | 0 | 0 |
| Interpretive Exhibits | 0 | 0 | 0 | 0 |
| Hard Costs/Construction Subtotal | 0 | 0 | 0 | 0 |
| Total | \$ 10,000 | \$ - | \$ - | \$ 10,000 |