

East Bay Regional Park District  
**OTHER GOVERNMENTAL FUNDS QUARTERLY FINANCIAL REPORT**  
 For the Period Ending December 31, 2023

**Special Revenue Funds**

	Amended Budget 2023	Current YTD^ Actuals 2023	<i>Budget Variance</i>	<i>% of Budget Complete</i>	Prior YTD^ Actuals 2022	<i>% Budget at 12/31/22</i>
Total Revenues*	17,155,444	10,990,137	6,165,307	64.1%	13,070,772	56.7%
Total Expenditures**	18,804,197	11,089,636	7,714,560	59.0%	12,315,238	51.6%

*Special Revenue funds include Measure CC, Measure FF, LLD funds, Zones of Benefit, and Measure WW Local Grants. Revenues include budgeted transfers and revenues collected with property taxes which are primarily received in April (Q2) and Dec (Q4).*

**Project Funds**

	Amended Budget 2023	Current YTD^ Actuals 2023	<i>Actual vs. Budget</i>	<i>% of Budget Complete</i>	Prior YTD^ Actuals 2022	<i>% Budget at 12/31/22</i>
Total Revenues*	94,359,976	103,902,513	-9,542,537	110.1%	111,063,878	93.8%
Total Expenditures**	159,597,029	98,574,318	61,022,710	61.8%	65,481,037	56.8%

*Project Funds are used primarily for land acquisition and construction. Actual revenues are greater than budget due to federal, state and local grants received in the current year despite being budgeted in prior year. Board-approved budget appropriations and related transfers-in are recorded upon approval and grant revenues are budgeted when awarded, while actual revenues are recorded upon reimbursement.*

**Debt Service Funds**

	Amended Budget 2023	Current YTD^ Actuals 2023	<i>Actual vs. Budget</i>	<i>% of Budget Complete</i>	Prior YTD^ Actuals 2022	<i>% Budget at 12/31/22</i>
Total Revenues*	34,158,675	40,289,958	-6,131,283	117.9%	35,277,516	291.8%
Total Expenditures**	39,014,854	39,007,255	7,599	100.0%	79,622,613	107.9%

*Debt Service revenue include transfers and the Measure WW tax levy which is primarily received in April (Q2) and Dec (Q4). Debt Service expenditures are related to scheduled debt service payments for Measure WW bonds.*

**Internal Service Funds**

	Amended Budget 2023	Current YTD^ Actuals 2023	<i>Actual vs. Budget</i>	<i>% of Budget Complete</i>	Prior YTD^ Actuals 2022	<i>% Budget at 12/31/22</i>
Total Revenues*	34,837,883	38,473,030	-3,635,147	110.4%	23,309,643	103.7%
Total Expenditures**	41,407,469	40,409,796	997,673	97.6%	27,269,705	88.9%

*Internal Service funds pay for services that are allocated District-wide, including costs of Workers Compensation, General Liability, Employee Benefits, Major Infrastructure (MIRR), and Major Equipment. Expenditures/Transfers out are included.*

Notes:

^ Current Year to Date (YTD) Actuals do not include Encumbrances.

\* including transfers in

\*\* including transfers out

The percent of year completed equals 100% at December 31. Prior year data is presented for comparison purposes.