

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.