

MONTEREY PENINSULA REGIONAL PARK DISTRICT  
STAFF REPORT

**BOARD MEETING:** March 14, 2018

**SUBJECT:** Monthly Financial Report – January 2018

**PRESENTER:** Kelly McCullough, Finance Manager

**REPORT:** Attached for review are three reports: the Balance Sheet Previous Year Comparison (**ATTACHMENT 1**), Budget vs. Actual (**ATTACHMENT 2**) and Budget vs. Actual Previous Year Comparison (**ATTACHMENT 3**).

Balance Sheet Previous Year Comparison (**ATTACHMENT 1**): The Balance Sheet report summarizes the District's financial position at a given point in time, calculating how much the District is worth by subtracting all the money the District owes (liabilities) from everything it owns (assets). The result is what the District is worth. The District operates on a July 1 – June 30 fiscal year.

Assets include items of value that the District owns, such as land, buildings, equipment, accounts receivable, grants receivable, cash and investments.

The reader of this report should note that of the \$386,417 reflected in the total for Checking/Savings only \$374,126 can currently be used for the District's operating costs. The MPRPD-Benefit account consists of \$12,291 of employee funds withheld from employee salaries for supplemental insurance premiums paid for entirely by employees.

The investment accounts, which can be used for operating costs, are shown under the Other Current Assets category.

The CalTrust Seawall Mitigation account in the amount of \$2,365,725 is restricted for use in acquiring beachfront/dune property for recreational use in the southern Monterey Bay area. These funds must be used by March 2021.

At the March 10, 2014 monthly Board meeting, the District established a General Fund (Unassigned) Reserve Policy for these funds to ensure that the District has adequate funds available to cover operating costs for a 6-month period,

payment for pending land acquisitions and a contingency for emergencies and replacement needs.

As of this report which covers the period July 1, 2017 through January 31, 2018 the current (unassigned) fund balance target reserve levels:

Annual Operating Budget (50%)	\$ 4,164,778
Accumulated Depreciation	1,129,874
Emergency Contingency	1,000,000
Total Board Designated Reserve	<u>\$ 6,294,652</u>

Assigned fund balances encompass the portion of net fund resources reflecting the District's intended use of the resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The District's Board of Directors has the authority to assign fund balance.

Current (assigned) fund balance reserve levels:

Sherar land acquisition	<u>\$ 840,000</u>
Total Board Assigned Reserve	<u>\$ 840,000</u>

Restricted fund balances encompass the portion of net fund resources subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors, such as through debt covenants, grantors, contributors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation.

Current (restricted) fund balance:

Purchase of coastal property	<u>\$ 2,365,725</u>
Total Restricted fund balance	<u>\$ 2,365,725</u>

Liabilities include accounts payable (bills we haven't yet paid including Cal Card expenses), unpaid expenses that we owe, loans (notes payable), and future expenses.

The attached balance sheet compares the District's financial position as of January 31, 2018, this fiscal year, to January 31

of last fiscal year. The column labeled “Jan 31, 18” lists this fiscal year’s assets and liabilities. The column labeled “Jan 31, 17” lists last fiscal year’s assets and liabilities.

The “\$ Change” column shows the difference in dollars between the two fiscal years as of January 31, 2018.

The “% Change” column shows the amount as a percentage of change over the prior year. Any variance from last fiscal year to this fiscal year greater than 10% is footnoted with a corresponding explanation on the final page of the Balance Sheet.

Budget vs. Actual (ATTACHMENT 2): This report shows how well the District is meeting its budget for income and expenses in the current fiscal year. It is often referred to as a Profit & Loss report in the not-for-profit and for-profit business world. For each type of income or expense, the report compares the budgeted amounts to the actual income and expenses.

The “Actual Revenue & Expenditures” column reports the amount of revenue received or the expenditures made as of the date in the column. The attached report was prepared to compare 7 months of fiscal year activity (July through January 2018) against the annual budget.

The “Adopted Budget” column reflects the Board approved budget for the fiscal year which runs from July 1 to June 30 each year. There may be amendments to the budget throughout the year. These upward or downward budget adjustments are reflected in the total of this column.

The “\$ Over/Under Budget” column shows the difference in dollars between the budgeted amount and the actual amount. A negative amount means that the District is under budget for the year; a positive amount means that it is over budget.

The “% of Budget” column shows the actual amount as a percentage of the budgeted amount. Less than 100% means that the District is under budget for the year; more than 100% means that it is over budget.

Government agencies use a double entry accounting method. The Other Income/Expense Contra Accounts section at the bottom of the report reflects a prior auditor request that we use contra accounts for our journal entry adjustments to assist

the auditors in their review and examination of the financial statements.

Budget vs. Actual Previous Year Comparison  
**(ATTACHMENT 3)**: This report compares the District's actual revenue and expenditures for a particular time period (July through January) of the current fiscal year with that of the same time period (July through January) last fiscal year.

The "Jul '17 - Jan '18" column reflects the current fiscal year revenue and expenditures for the months of July through January.

The "Jul '16 - Jan '17" column shows revenue and expenditures last fiscal year for the months of July through January.

The "\$ Change" shows the difference between the two fiscal years as of January 31.

The "% Change" column shows the difference between the two fiscal years as a percentage.

Any percentage of change greater than 100% is footnoted on the last page of the report. The large variances between the two years can be the result of new projects, new and unexpected events, or seasonal timing of work.

Government agencies use a double entry accounting method. The Other Income/Expense Contra Accounts section at the bottom of the report reflects a prior auditor request that we use contra accounts for our journal entry adjustments to assist the auditors in their review and examination of the financial statements.

### **INCOME ACCOUNTS**

#### **Property and Assessment District Taxes**

The Districts income consists mainly of property taxes and Assessment District revenue.

### Interest

Interest earnings are derived from the District's investment accounts: a Rabobank Public Investment Money Market Account; CalTRUST; and LAIF.

The District prepares a quarterly investment report as required by Policy for the Boards review in November, February, May and August.

### Rent

Rental income comes from housing that exists on District owned land. Currently there are four out of five properties being rented. Three are occupied by District employees and one is occupied by a member of the public. One property previously rented to the public is currently unoccupied and awaiting possible repairs pending county permitting approval. This vacancy has resulted in a decrease in the current fiscal year's rental income.

### Donations

Donations are generally received from donations for maps and memorial benches.

### Reimbursements

Reimbursements vary from year to year and may include items such as claims, rebates, and state mandated costs.

### Environmental Education Programs

Revenue from Environmental Education Programs varies depending on whether the District is charging for *Let's Go Outdoor (LGO)!* programs.

### Other Revenue

In addition other miscellaneous revenue, the District has at times offered partnership advertising opportunities in the LGO catalogue. When available this income is recorded in this category.

### Grant Income

The District aggressively pursues grant funding opportunities. These grants which have been awarded and received are recorded in this category.

It is important to note that these reports are unaudited and the numbers are subject to and do change as the District closes its books June 30 each fiscal year end and not on a monthly basis. In addition, these reports are due and prepared for inclusion in the Board packet prior to all activity for the month being received and recorded. Final adjusting accounting entries are made at the close of the annual audit which generally occurs in December.

**FISCAL IMPACT:** Not Applicable – Informational Only

**FUNDING BALANCE:** Not Applicable – Informational Only

**RECOMMENDATION:** It is recommended that the Board receive, review and file the attached financial transaction reports: Balance Sheet Previous Year Comparison (**ATTACHMENT 1**), Budget vs. Actual (**ATTACHMENT 2**), and Budget vs. Actual Previous Year Comparison (**ATTACHMENT 3**) as presented.

**Monterey Peninsula Regional Park District  
Balance Sheet Prev Year Comparison  
As of January 31, 2018**

NOTE: These numbers are unaudited and subject to change

See footnotes for variances greater than 10%

	<u>Jan 1, 18</u>	<u>Jan 31, 17</u>	<u>\$ Change</u>	<u>% Change</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
<b>Checking/Savings</b>				
1010 · MPRPD Checking	44,048.17	29,290.15	14,758.02	50.4% (1)
1020 · Rabobank PIMMA	330,077.92	2,611,495.07	-2,281,417.15	-87.4% (2)
1030 · MPRPD-Benefit	12,290.52	9,657.67	2,632.85	27.3% (3)
<b>Total Checking/Savings</b>	<u>386,416.61</u>	<u>2,650,442.89</u>	<u>-2,264,026.28</u>	<u>-85.4%</u>
<b>Accounts Receivable</b>				
1110 · Government Grants Receivable	0.00	49,961.00	-49,961.00	-100.0% (4)
1140 · Engineering/Administrative fee	44.03	11.95	32.08	268.5% (5)
1155 · OPEB Receivable	0.00	0.00	0.00	0.0%
<b>Total Accounts Receivable</b>	<u>44.03</u>	<u>49,972.95</u>	<u>-49,928.92</u>	<u>-99.9%</u>
<b>Other Current Assets</b>				
<b>1040 · CalTrust Fund</b>				
1040 · CalTrust Fund - Other	12,686,506.16	8,804,642.39	3,881,863.77	44.1% (6)
1041 · Market Value Change	-104,653.49	0.00	-104,653.49	-100.0% (7)
<b>Total 1040 · CalTrust Fund</b>	<u>12,581,852.67</u>	<u>8,804,642.39</u>	<u>3,777,210.28</u>	<u>42.9%</u>
<b>1060 · CalTrust Seawall Mitigation</b>				
1060 · CalTrust Seawall Mitigation - Other	2,368,100.48	2,338,554.77	29,545.71	1.3%
1061 · Market Value Change	-2,375.94	0.00	-2,375.94	-100.0% (8)
<b>Total 1060 · CalTrust Fund</b>	<u>2,365,724.54</u>	<u>2,338,554.77</u>	<u>27,169.77</u>	<u>1.2%</u>
1050 · LAIF	106,239.90	105,188.50	1,051.40	1.0%
1163 · Deferred Outflow - Pensions	1,167,261.00	678,320.00	488,941.00	72.1% (9)
1165 · Pension Asset - PARS	15,306.00	0.00	15,306.00	100.0% (10)
1170 · Undeposited Funds	0.00	140.08	-140.08	-100.0% (11)
1180 · Interest Income Receivable	0.00	0.00	0.00	0.0%
<b>Total Other Current Assets</b>	<u>16,236,384.11</u>	<u>11,926,845.74</u>	<u>4,309,538.37</u>	<u>36.1%</u>
<b>Total Current Assets</b>	<u>16,622,844.75</u>	<u>14,627,261.58</u>	<u>1,995,583.17</u>	<u>13.6%</u>
<b>Fixed Assets</b>				
1310 · GF Land & Improvements	60,590,203.46	60,576,697.02	13,506.44	0.0%
1320 · Building and Improvements	1,681,324.17	1,657,642.17	23,682.00	1.4%
1330 · Vehicles and Machinery	987,620.66	1,006,750.54	-19,129.88	-1.9%
1399 · Accumulated Depreciation	-1,129,874.00	-1,066,942.00	-62,932.00	5.9%
<b>Total Fixed Assets</b>	<u>62,129,274.29</u>	<u>62,174,147.73</u>	<u>-44,873.44</u>	<u>-0.1%</u>

## Monterey Peninsula Regional Park District Balance Sheet Prev Year Comparison

See footnotes for variances greater than 10%

As of January 31, 2018

	Jan 1, 18	Jan 31, 17	\$ Change	% Change
<b>Other Assets</b>				
1210 · Prefunded OPEB	899,888.00	944,285.00	-44,397.00	-4.7%
1220 · Other Assets - Acquis. Deposits	420,000.00	360,000.00	60,000.00	16.7% (12)
1230 · Prepaid Insurance & Other	39,749.19	35,067.94	4,681.25	13.3% (13)
<b>Total Other Assets</b>	<u>1,359,637.19</u>	<u>1,339,352.94</u>	<u>20,284.25</u>	<u>1.5%</u>
<b>TOTAL ASSETS</b>	<u><u>80,111,756.23</u></u>	<u><u>78,140,762.25</u></u>	<u><u>1,970,993.98</u></u>	<u><u>2.5%</u></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
2010 - Accounts Payable	434,993.44	40,978.11	394,015.33	961.5% (14)
<b>Total Accounts Payable</b>	<u>434,993.44</u>	<u>40,978.11</u>	<u>394,015.33</u>	<u>961.5%</u>
<b>Credit Cards</b>				
2015 · Cal Card	12,408.59	5,548.22	6,860.37	123.7% (15)
<b>Total Credit Cards</b>	<u>12,408.59</u>	<u>5,548.22</u>	<u>6,860.37</u>	<u>123.7%</u>
<b>Other Current Liabilities</b>				
2020 - Payroll Liabilities	17,018.47	19,726.77	-2,708.30	-13.7% (16)
2030 · Rental/Security Deposit	2,700.00	2,700.00	0.00	0.0%
2040 · Accrued Vacation	138,738.01	115,039.71	23,698.30	20.6% (17)
<b>Total Other Current Liabilities</b>	<u>158,456.48</u>	<u>137,466.48</u>	<u>20,990.00</u>	<u>15.3%</u>
<b>Total Current Liabilities</b>	605,858.51	183,992.81	421,865.70	229.3%
<b>Long Term Liabilities</b>				
2057 · Note Payable - Pebble Beach Co.	2,450,000.00	3,950,000.00	-1,500,000.00	-38.0% (18)
2070 · Pension Liability - CalPERS	2,767,371.00	2,366,255.00	401,116.00	17.0% (19)
2073 · Deferred Inflow - Pensions	151,952.00	241,806.00	-89,854.00	-37.2% (20)
<b>Total Long Term Liabilities</b>	<u>5,369,323.00</u>	<u>6,558,061.00</u>	<u>-1,188,738.00</u>	<u>-18.1%</u>
<b>Total Liabilities</b>	5,975,181.51	6,742,053.81	-766,872.30	-11.4%
<b>Equity</b>				
3010 · Retained Earnings	15,964,389.70	12,966,429.01	2,997,960.69	23.1% (21)
3020 · Investment in Fixed Assets	50,426,792.29	50,426,792.29	0.00	0.0%
3030 · Equity - Pension Related	-1,736,756.00	-1,929,741.00	192,985.00	-10.0%
3050 · Unreserved Fund Balance - GF	7,333,056.40	7,333,056.40	0.00	0.0%
<b>Net Income</b>	<u>2,149,092.33</u>	<u>2,602,171.74</u>	<u>-453,079.41</u>	<u>-17.4%</u>
<b>Total Equity</b>	<u>74,136,574.72</u>	<u>71,398,708.44</u>	<u>2,737,866.28</u>	<u>3.8%</u>



## Monterey Peninsula Regional Park District Balance Sheet Prev Year Comparison

See footnotes for variances greater than 10%

As of January 31, 2018

	<u>Jan 1, 18</u>	<u>Jan 31, 17</u>	<u>\$ Change</u>	<u>% Change</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u>80,111,756.23</u>	<u>78,140,762.25</u>	<u>1,970,993.98</u>	<u>2.5%</u>

**(#) Footnotes for variances greater than 10%**

- (1) Operating account varies month to month and year to year based on timing of projects
- (2) Property tax revenue transferred to CalTrust Investment Account sooner than prior FY
- (3) Employee benefit account made up of entirety of employee funds, varies depending on timing of claims payments
- (4) Have not requested nor received funds yet this FY for grants
- (5) District issued invoices vary from month to month
- (6) More funds on hand due to timing of projects
- (7) New account to record market change in value of CalTrust investment account
- (8) New account to record market change in value of CalTrust Seawall Mitigation investment account
- (9) This account changes annually based on the CalPERS annual actuarial valuation
- (10) This account changes annually based on the PARS annual actuarial valuation
- (11) No funds on hand which had not been deposited at this time
- (12) Recorded payment on Sherar Acquisition
- (13) Insurance costs up from prior year
- (14) PCRFP fence replacement invoicing
- (15) Cal Card charges vary from year to year and month to month depending on timing of project expenditures
- (16) Vacant position decreased payroll costs
- (17) Unused vacation accruals greater than prior year
- (18) Paydown of Joyce Stevens Monterey Pine Forest Preserve Acquisition
- (19) Increase in actuarially determined pension costs
- (20) Decrease in actuarially determined pension costs
- (21) Retained earnings is a Quickbooks closing account and changes with net income/loss

## Monterey Peninsula Regional Park District Budget vs. Actual FY 2017-18

Note: These numbers are unaudited & subject to change

See footnotes for percentage of budget greater than 100%

Ordinary Income/Expense	Jul '17- Jan 18 Actual Revenue & Expenditures	Adopted Budget	\$ Over/Under Budget	% of Budget
<b>Income</b>				
4010 · Property Tax	2,196,810.71	3,581,100.00	-1,384,289.29	61.3%
4015 · Interest Earnings	117,876.33	125,000.00	-7,123.67	94.3%
4020 · Rental Income	18,529.00	33,000.00	-14,471.00	56.1%
4030 · Donations	2,656.04	4,000.00	-1,343.96	66.4%
4040 · Environ. Education Program	5.00	4,000.00	-3,995.00	0.1%
4045 · Other Revenue	8,795.69	8,000.00	795.69	109.9% (1)
4200 · Grant Income				
4213 · Prop. 117	1,500,000.00	1,500,000.00	0.00	100.0%
4214 · BWET Grant	0.00	78,000.00	-78,000.00	0.0%
4225.09 · Grants Receivable -	0.00	0.00	0.00	0.0%
<b>Total 4200 · Grant Income</b>	<b>1,500,000.00</b>	<b>1,578,000.00</b>	<b>-78,000.00</b>	<b>95.1%</b>
4900 · Assessment Revenue	753,703.17	1,251,400.00	-497,696.83	60.2%
<b>Total Income</b>	<b>4,598,375.94</b>	<b>6,584,500.00</b>	<b>-1,986,124.06</b>	<b>69.8%</b>
<b>Expense</b>				
<b>6100 · Administration</b>				
6101 · Board Compensation	2,400.00	7,000.00	-4,600.00	34.3%
6102 · Salaries/Admin	166,542.53	324,000.00	-157,457.47	51.4%
6103 Part-time Salaries	20,928.73	42,200.00	-21,271.27	49.6%
6106 · Job Training & Education	3,903.50	5,000.00	-1,096.50	78.1%
<b>6107 · Admin Employee Benefits</b>				
6107.01 · Health Insurance	43,587.90	70,000.00	-26,412.10	62.3%
6107.02 · PERS	249,366.38	277,000.00	-27,633.62	90.0%
6107.03 · Dental Insurance	1,083.90	2,100.00	-1,016.10	51.6%
6107.04 · Vision Insurance	334.26	1,000.00	-665.74	33.4%
6107.05 · Long Term Disabilit	1,581.19	5,600.00	-4,018.81	28.2%
6107.06 · PARS Fund	19,000.00	19,000.00	0.00	100.0%
6107.07 · OPEB	0.00	11,000.00	-11,000.00	0.0%
6107 · Admin Employee Bene	-295.87	0.00	-295.87	100.0%
<b>Total 6107 · Admin Employee Bene</b>	<b>314,657.76</b>	<b>385,700.00</b>	<b>-71,042.24</b>	<b>81.6%</b>
6108 · Payroll Tax	287.47	0.00	287.47	100.0%
6108.01 · Payroll Tax - Misc.	1,193.48	0.00	1,193.48	100.0%
6109 · Payroll Tax/Personnel	11,400.13	25,000.00	-13,599.87	45.6%
6112 · Insurance/Comp	62,220.81	150,000.00	-87,779.19	41.5%
6113 · Postage	1,045.35	3,000.00	-1,954.65	34.8%

**Monterey Peninsula Regional Park District  
Budget vs. Actual  
FY 2017-18**

Note: These numbers are unaudited & subject to change  
See footnotes for percentage of budget greater than 100%

	Jul '17- Jan 18 Actual Revenue & Expenditures	Adopted Budget	\$ Over/Under Budget	% of Budget
6114 · Office Supplies	4,334.40	8,500.00	-4,165.60	51.0%
6120 · Printing	883.87	5,000.00	-4,116.13	17.7%
6122 · Legal Notice	2,320.50	8,000.00	-5,679.50	29.0%
6124 · Publications & Membership	9,226.00	15,000.00	-5,774.00	61.5%
6126 · Advertising	0.00	10,000.00	-10,000.00	0.0%
6130 · Travel, Conference/Meeting	7,948.05	15,000.00	-7,051.95	53.0%
6132 · Mileage Reimbursement	291.04	500.00	-208.96	58.2%
6134 · Computer Maintenance	10,271.88	20,000.00	-9,728.12	51.4%
6136 · Equipment Maintenance	0.00	500.00	-500.00	0.0%
6137 · Equipment Rental	1,679.32	10,000.00	-8,320.68	16.8%
6138 · Vehicle Maintenance	713.29	1,500.00	-786.71	47.6%
6140 · Office Lease	40,601.40	64,000.00	-23,398.60	63.4%
6141 · Bank Service Charges	0.00	0.00	0.00	0.0%
6142 · Utilities	13,793.26	30,000.00	-16,206.74	46.0%
6147 · Elections	0.00	0.00	0.00	0.0%
6148 · Property Taxes/Assessment	1,768.36	5,000.00	-3,231.64	35.4%
6149 · Prof/Special Services	100,085.76	200,000.00	-99,914.24	50.0%
6161 · Depreciation Expense	0.00	105.00	-105.00	0.0%
6162 · Office Relocation	0.00	10,000.00	-10,000.00	0.0%
<b>Total 6100 · Administration</b>	<b>778,496.89</b>	<b>1,345,005.00</b>	<b>-566,508.11</b>	<b>57.9%</b>
<b>6200 · Operations &amp; Maintenance</b>				
6202 · Salaries/Rangers	268,986.48	500,000.00	-231,013.52	53.8%
6204 · Seasonal/Contract Staff	1,878.75	10,000.00	-8,121.25	18.8%
6206 · Job Training & Education-C	485.00	10,000.00	-9,515.00	4.9%
<b>6207 · Ranger Employee Benefits</b>				
6207.01 · Health Insurance	67,065.86	115,000.00	-47,934.14	58.3%
6207.02 · PERS	52,923.24	100,000.00	-47,076.76	52.9%
6207.03 · Dental Insurance	3,195.07	5,000.00	-1,804.93	63.9%
6207.04 · Vision Insurance	1,027.46	2,000.00	-972.54	51.4%
6207.05 · Long Term Disability	3,317.59	6,000.00	-2,682.41	55.3%
6207.06 · PARS Fund / O&M	0.00	0.00	0.00	0.0%
6207.07 · OPEB	0.00	34,000.00	-34,000.00	0.0%
6207 · Ranger Employee Ben	0.00	0.00	0.00	0.0%
<b>Total 6207 · Ranger Employee Ben</b>	<b>127,529.22</b>	<b>262,000.00</b>	<b>-134,470.78</b>	<b>48.7%</b>
6208 · Uniforms-O&M	3,000.00	3,000.00	0.00	100.0%
6213 · Postage-O&M	0.00	100.00	-100.00	0.0%
6214 · Supplies	8,567.40	15,000.00	-6,432.60	57.1%

## Monterey Peninsula Regional Park District Budget vs. Actual FY 2017-18

Note: These numbers are unaudited & subject to change

See footnotes for percentage of budget greater than 100%

	Jul '17- Jan 18 Actual Revenue & Expenditures	Adopted Budget	\$ Over/Under Budget	% of Budget
6216 · Tools-O&M	3,377.24	5,000.00	-1,622.76	67.5%
6220 · Printing-O&M	1,539.83	2,500.00	-960.17	61.6%
6224 · Publications/Memberships	185.00	350.00	-165.00	52.9%
6226 · Advertising	0.00	0.00	0.00	0.0%
6230 · Travel, Conferences, Meetir	0.00	3,000.00	-3,000.00	0.0%
6232 · Mileage Reimbursement	0.00	100.00	-100.00	0.0%
6234 · Computer Maint/Supplies	6,450.46	10,000.00	-3,549.54	64.5%
6236 · Equipment Maintenance-O&M	7,533.14	12,000.00	-4,466.86	62.8%
6237 · Equipment Rental-O&M	382.88	8,000.00	-7,617.12	4.8%
6238 · Vehicle Maint/Fuel	11,628.68	20,000.00	-8,371.32	58.1%
6241 · Janitorial Supplies	5,257.83	12,000.00	-6,742.17	43.8%
6242 · Utilities-O&M	25,607.84	50,000.00	-24,392.16	51.2%
6243 · Building Repairs	10,649.64	20,000.00	-9,350.36	53.2%
6245 · Resource Mgmt	75.80	2,500.00	-2,424.20	3.0%
6247 · Resource Mgmt. Trails	0.00	2,000.00	-2,000.00	0.0%
6249 · Prof Svcs/Spec Svcs/Permi	0.00	0.00	0.00	0.0%
6260 · Equipment-O&M	0.00	5,000.00	-5,000.00	0.0%
6262 · Depreciation Expense	0.00	70,000.00	-70,000.00	0.0%
6263 · Park Signs	3,933.25	7,000.00	-3,066.75	56.2%
6264 · Parking Lot	10,002.68	10,000.00	2.68	100.0%
6265 · Soberanes Fire	385,998.86	1,200,000.00	-814,001.14	32.2%
6266 · Winter Storm Damage	60,928.61	548,800.00	-487,871.39	11.1%
<b>Total 6200 · Operations &amp; Mainten.</b>	<b>943,998.59</b>	<b>2,788,350.00</b>	<b>-1,844,351.41</b>	<b>33.9%</b>
6300 · Environmental Ed./Com. Outreach				
6302 · Salaries/EE-CO	114,906.48	229,800.00	-114,893.52	50.0%
6304 · Seasonal/Contract Staff-Env	1,400.00	9,000.00	-7,600.00	15.6%
6306 · Job Training & Education-E	1,425.00	2,500.00	-1,075.00	57.0%
6307 · EE/CO Benefits				
6307.01 · Health Insurance	18,984.99	43,000.00	-24,015.01	44.2%
6307.02 · PERS	20,141.22	42,000.00	-21,858.78	48.0%
6307.03 · Dental Insurance	1,083.90	2,700.00	-1,616.10	40.1%
6307.04 · Vision Insurance	334.26	1,000.00	-665.74	33.4%
6307.05 · Long Term Disabilit	1,303.04	3,000.00	-1,696.96	43.4%
6307.06 · PARS Fund - EE/CC	0.00	0.00	0.00	0.0%
6307.07 · OPEB	0.00	11,000.00	-11,000.00	0.0%
<b>Total 6307 · EE/CO Benefits</b>	<b>41,847.41</b>	<b>102,700.00</b>	<b>-60,852.59</b>	<b>40.7%</b>
6308 · Uniforms-Env. Ed	600.00	600.00	0.00	100.0%

## Monterey Peninsula Regional Park District Budget vs. Actual FY 2017-18

Note: These numbers are unaudited & subject to change

See footnotes for percentage of budget greater than 100%

	Jul '17- Jan 18 Actual Revenue & Expenditures	Adopted Budget	\$ Over/Under Budget	% of Budget
6312 · Insurance - EE/CO	0.00	1,500.00	-1,500.00	0.0%
6313 · Postage-Env. Ed	10,725.00	21,500.00	-10,775.00	49.9%
6314 · Environmental Supplies	570.15	1,200.00	-629.85	47.5%
6316 · Publications & Membership	75.00	400.00	-325.00	18.8%
6320 · Printing-Env. Ed	10,605.39	22,000.00	-11,394.61	48.2%
6326 · Advertising- Env. Edu	0.00	3,000.00	-3,000.00	0.0%
6330 · Travel/Conf/Meetings	0.00	1,000.00	-1,000.00	0.0%
6334 · Computer Maint/Supplies-E	4,003.52	6,000.00	-1,996.48	66.7%
6337 · Equipment Rental/Leases	0.00	0.00	0.00	0.0%
6338 · Vehicle Maint/Fuel-Env. Ed	1,098.32	3,000.00	-1,901.68	36.6%
6342 · Utilities-Env. Ed	4,493.86	8,800.00	-4,306.14	51.1%
6349 · Professional Services	5,440.38	7,500.00	-2,059.62	72.5%
6350 · Interpretive Programs(parks)	3,390.15	15,000.00	-11,609.85	22.6%
6352 · Environmental Education	21.74	3,000.00	-2,978.26	0.7%
6354 · Special Events	83.80	1,000.00	-916.20	8.4%
6356 · Docent/Friends Program	2,109.82	7,000.00	-4,890.18	30.1%
6359 · Depreciation - EECO	0.00	4,500.00	-4,500.00	0.0%
6360 · Equipment-Env.Ed	0.00	2,000.00	-2,000.00	0.0%
6363 · BWET Grant	20,695.55	78,000.00	-57,304.45	26.5%
<b>Total 6300 · Environmental Ed./Co</b>	<b>223,491.57</b>	<b>531,000.00</b>	<b>-307,508.43</b>	<b>42.1%</b>
<b>6400 · Capital Projects</b>				
6474 · River House	0.00	15,000.00	-15,000.00	0.0%
6475 · Kahn Ranch	0.00	8,000.00	-8,000.00	0.0%
6481 · ADA Facilities Improvement	0.00	0.00	0.00	0.0%
6493.6 · GRRP Cooper Hse Repair	0.00	0.00	0.00	0.0%
<b>Total 6400 · Capital Projects</b>	<b>0.00</b>	<b>23,000.00</b>	<b>-23,000.00</b>	<b>0.0%</b>
<b>6500 · Planning &amp; Conservation</b>				
6502 · Salaries-Land Cons./Res. M	98,736.48	123,000.00	-24,263.52	80.3%
6504 · Seasonal/Contract Staff (LC	1,201.17	23,000.00	-21,798.83	5.2%
6506 · Job Training & Education (L	0.00	1,000.00	-1,000.00	0.0%
<b>6507 · Employee Benefits</b>				
6507.01 · Health Insurance	11,974.17	31,000.00	-19,025.83	38.6%
6507.02 · PERS	16,621.08	36,000.00	-19,378.92	46.2%
6507.03 · Dental Insurance	675.44	900.00	-224.56	75.0%
6507.04 · Vision Insurance	195.84	300.00	-104.16	65.3%
6507.05 · Long Term Disabiliti	650.56	900.00	-249.44	72.3%

## Monterey Peninsula Regional Park District Budget vs. Actual FY 2017-18

Note: These numbers are unaudited & subject to change

See footnotes for percentage of budget greater than 100%

	Jul '17- Jan 18 Actual Revenue & Expenditures	Adopted Budget	\$ Over/Under Budget	% of Budget	
6507.07 · OPEB	0.00	6,000.00	-6,000.00	0.0%	
6507 · Employee Benefits - O	25,365.12	0.00	25,365.12	100.0%	
<b>Total 6507 · Employee Benefits</b>	<b>55,482.21</b>	<b>75,100.00</b>	<b>-19,617.79</b>	<b>73.9%</b>	
6514 · Supplies (LC/RM)	31.58	1,000.00	-968.42	3.2%	
6534 · Conference & Travel (LC/RM)	300.00	1,000.00	-700.00	30.0%	
6534 · Computer Maint./Supplies (	3,881.70	2,500.00	1,381.70	155.3%	(2)
6538 · Vehicle Maint./Fuel	1,081.29	1,500.00	-418.71	72.1%	
6542 · Utilities - (LC/RM)	2,385.87	1,000.00	1,385.87	238.6%	(3)
6545.1 · Res.Mgt./Palo Corona	31,531.99	35,000.00	-3,468.01	90.1%	
6545.3 · Res.Mgt./Eolian Dunes	0.00	0.00	0.00	0.0%	
6545.4 · Res.Mgt./Marina Dunes	15,239.24	20,000.00	-4,760.76	76.2%	
6545.6 · Res.Mgt./GRRP	0.00	5,000.00	-5,000.00	0.0%	
6549 · Professional Services-PCM	4,200.00	45,000.00	-40,800.00	9.3%	
6550 · PCM Land Acquisition	1,500,000.00	1,500,000.00	0.00	100.0%	
6561 · Depreciation - PCM	0.00	4,700.00	-4,700.00	0.0%	
<b>Total 6500 · Planning &amp; Conservat</b>	<b>1,714,071.53</b>	<b>1,838,800.00</b>	<b>-124,728.47</b>	<b>93.2%</b>	
6690 · Reconciliation Discrepancie	0.01	0.00	0.01	100.0%	
<b>6900 · Assessment District</b>					
6904 · Seasonal/Contract Staff-Asse	5,640.80	15,000.00	-9,359.20	37.6%	
6949 · Professional Services-Asse	88,717.19	245,000.00	-156,282.81	36.2%	
6950 · Garland Park Improvements	476.08	25,000.00	-24,523.92	1.9%	
6960 · Equipment/Capital Outlay	0.00	65,000.00	-65,000.00	0.0%	
6961 · Vehicle Acquisition	0.00	130,000.00	-130,000.00	0.0%	
6966 · Palo Corona Improvements	2,979.18	58,000.00	-55,020.82	5.1%	
6974 · Comm./Neigh. Park Improve	76,947.47	155,000.00	-78,052.53	49.6%	
6975 · Cachagua Ctr. Play Equip.	5,390.00	40,000.00	-34,610.00	13.5%	
6976 · Trail Construction & Rehab.	1,524.41	10,000.00	-8,475.59	15.2%	
6978 · Visitor Center Planning/Des	0.00	0.00	0.00	0.0%	
6980 · Land Acquisition	12,618.73	400,000.00	-387,381.27	3.2%	
6987 · Sherar Lease/Option Pmt.	60,000.00	60,000.00	0.00	100.0%	
6991 · Parks Security Systems	1,073.75	10,000.00	-8,926.25	10.7%	
<b>Total 6900 · Assessment District</b>	<b>255,367.61</b>	<b>1,213,000.00</b>	<b>-957,632.39</b>	<b>21.1%</b>	
<b>Employee Benefit Account</b>					
199 · Sec. 125 (Med. Reimb.)	-680.17				
<b>Total Expense</b>	<b>3,914,746.03</b>	<b>7,739,155.00</b>	<b>3,824,408.97</b>	<b>50.6%</b>	

## Monterey Peninsula Regional Park District Budget vs. Actual FY 2017-18

Note: These numbers are unaudited & subject to change  
See footnotes for percentage of budget greater than 100%

	<u>Jul '17- Jan 18 Actual Revenue &amp; Expenditures</u>	<u>Adopted Budget</u>	<u>\$ Over/Under Budget</u>	<u>% of Budget</u>
<b>Net Ordinary Income</b>	683,629.91	-1,154,655.00	1,838,284.91	-59.2%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
9996 · Realized Gain/Loss CalTRU	-3,230.86			
9997 · Unrealized Gains/Loss CalT	-91,306.72			
<b>Total Other Income</b>	<u>-94,537.58</u>			
<b>Other Expense</b>				
16102 · Salaries Admin Contra	0.00			
16550 · PCM Land Acquisition Cor	-1,500,000.00			
16961 · Vehicle Acq.-Asses. Contr	0.00			
16980 · Land Acquisitions/Imprv. C	0.00			
10987 · Sherar Lease/Option Pmt.	-60,000.00			
<b>Total Other Expense</b>	<u>-1,560,000.00</u>			
<b>Net Other Income</b>	<u>1,465,462.42</u>			
<b>Net Income</b>	<u><u>2,149,092.33</u></u>	<u><u>-1,154,655.00</u></u>	<u><u>3,303,747.33</u></u>	<u><u>-186.1%</u></u>

(#) Footnotes for variances greater than 100%

- (1) Unexpected encroachment permit fee income
- (2) Antennae for GIS mapping tablet
- (3) Unanticipated work on shared road maintenance

**Monterey Peninsula Regional Park District**  
**Budget Vs. Actual Prev Year Comparison**  
July 2017 through January  
2018

Note: These numbers are unaudited & subject to change  
See footnotes for percentage of budget greater than 100%

	<u>Jul '17 - Jan '18</u>	<u>Jul '16 - Jan '17</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010 · Property Tax	2,196,810.71	2,054,751.68	142,059.03	-6.9%
4015 · Interest Earnings	117,876.33	-16,135.32	134,011.65	830.5% (1)
4020 · Rental Income	18,529.00	17,830.00	699.00	3.9%
4030 · Donations	2,656.04	2,075.09	580.95	28.0%
4035 · Reimbursements	0.00	0.00	0.00	0.0%
4040 · Environ. Education Programs	5.00	0.00	5.00	100.0%
4045 · Other Revenue	8,795.69	4,619.17	4,176.52	90.4%
4200 · Grant Income				
4213 · Prop. 117	1,500,000.00	1,500,000.00	0.00	0.0%
4214 · BWET Grant	0.00	49,961.00	-49,961.00	-100.0%
4215 · CR Parkway	0.00	10,000.00	-10,000.00	-100.0%
4225.09 · Grants Receivable - Misc.	0.00	0.00	0.00	0.0%
<b>Total 4200 · Grant Income</b>	<b>1,500,000.00</b>	<b>1,559,961.00</b>	<b>-59,961.00</b>	<b>-3.8%</b>
4900 · Assessment Revenue	753,703.17	726,491.99	27,211.18	3.7%
<b>Total Income</b>	<b>4,598,375.94</b>	<b>4,349,593.61</b>	<b>248,782.33</b>	<b>-5.7%</b>
<b>Expense</b>				
10000 Suspense	0.00	0.00	0.00	0.0%
<b>6100 · Administration</b>				
6101 · Board Compensation	2,400.00	1,800.00	600.00	33.3%
6102 · Salaries/Admin	166,542.53	153,883.71	12,658.82	8.2%
6103 · Part Time Salaries	20,928.73	18,698.62	2,230.11	11.9%
6104 · Contract Staff	0.00	0.00	0.00	0.0%
6106 · Job Training & Education	3,903.50	3,498.37	405.13	11.6%
<b>6107 · Admin Employee Benefits</b>				
6107.01 · Health Insurance	43,587.90	44,689.97	-1,102.07	-2.5%
6107.02 · PERS	249,366.38	219,347.07	30,019.31	13.7%
6107.03 · Dental Insurance	1,083.90	1,083.90	0.00	0.0%
6107.04 · Vision Insurance	334.26	334.59	-0.33	-0.1%
6107.05 · Long Term Disability Ins.	1,581.19	1,191.36	389.83	32.7%
6107.06 · PARS Fund	19,000.00	19,000.00	0.00	0.0%
6107.07 · OPEB	0.00	0.00	0.00	0.0%
6107 · Admin Employee Benefits - Other	-295.87	0.00	-295.87	-100.0%
<b>Total 6107 · Admin Employee Benefits</b>	<b>314,657.76</b>	<b>285,646.89</b>	<b>29,010.87</b>	<b>10.2%</b>
6108 · Payroll Tax	287.47	820.03	-532.56	-64.9%



**Monterey Peninsula Regional Park District**  
**Budget Vs. Actual Prev Year Comparison**  
July 2017 through January  
2018

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See footnotes for percentage of budget greater than 100%

	<u>Jul '17 - Jan '18</u>	<u>Jul '16 - Jan '17</u>	<u>\$ Change</u>	<u>% Change</u>	
6108.01 · Payroll Expenses - Misc.	1,193.48	395.80	797.68	201.5%	(2)
6109 · Payroll Tax/Personnel	11,400.13	10,990.15	409.98	3.7%	
6112 · Insurance/Comp	62,220.81	53,850.06	8,370.75	15.5%	
6113 · Postage	1,045.35	8,872.94	-7,827.59	-88.2%	
6114 · Office Supplies	4,334.40	1,589.58	2,744.82	172.7%	(3)
6120 · Printing	883.87	18,999.85	-18,115.98	-95.3%	
6122 · Legal Notice	2,320.50	4,161.48	-1,840.98	-44.2%	
6124 · Publications & Membership	9,226.00	12,091.99	-2,865.99	-23.7%	
6126 · Advertising	0.00	1,122.00	-1,122.00	-100.0%	
6130 · Travel, Conference/Meeting	7,948.05	5,767.52	2,180.53	37.8%	
6132 · Mileage Reimbursement	291.04	0.00	291.04	100.0%	
6134 · Computer Maintenance	10,271.88	7,812.72	2,459.16	31.5%	
6136 · Equipment Maintenance	0.00	0.00	0.00	0.0%	
6137 · Equipment Rental	1,679.32	1,072.60	606.72	56.6%	
6138 · Vehicle Maintenance	713.29	272.76	440.53	161.5%	(4)
6140 · Office Lease	40,601.40	39,039.84	1,561.56	4.0%	
6141- Bank Service Charges	0.00	130.00	-130.00	-100.0%	
6142 · Utilities	13,793.26	10,855.92	2,937.34	27.1%	
6147 · Elections	0.00	0.00	0.00	0.0%	
6148 · Property Taxes/Assessments	1,768.36	1,804.16	-35.80	-2.0%	
6149 · Prof/Special Services	100,085.76	88,530.16	11,555.60	13.1%	
<b>Total 6100 · Administration</b>	<b>778,496.89</b>	<b>731,707.15</b>	<b>46,789.74</b>	<b>6.4%</b>	
<b>6200 · Operations &amp; Maintenance</b>					
6202 · Salaries/Rangers	268,986.48	272,716.62	-3,730.14	-1.4%	
6204 · Seasonal/Contract Staff	1,878.75	540.82	1,337.93	247.4%	(5)
6206 · Job Training & Education-O&M	485.00	1,443.00	-958.00	-66.4%	
6207 · Ranger Employee Benefits					
6207.01 · Health Insurance	67,065.86	76,845.37	-9,779.51	-12.7%	
6207.02 · PERS	52,923.24	49,964.52	2,958.72	5.9%	
6207.03 · Dental Insurance	3,195.07	3,615.00	-419.93	-11.6%	
6207.04 · Vision Insurance	1,027.46	1,107.49	-80.03	-7.2%	
6207.05 · Long Term Disability Insurance	3,317.59	2,937.98	379.61	12.9%	
6207 · Ranger Employee Benefits-Other	0.00	0.00	0.00	0.0%	
<b>Total 6207 · Ranger Employee Benefits</b>	<b>127,529.22</b>	<b>134,470.36</b>	<b>-6,941.14</b>	<b>-5.2%</b>	
6208 · Uniforms-O&M	3,000.00	3,000.00	0.00	0.0%	
6213 · Postage	0.00	28.13	-28.13	-100.0%	
6214 · Supplies	8,567.40	11,942.69	-3,375.29	-28.3%	
6216 · Tools-O&M	3,377.24	343.61	3,033.63	882.9%	(6)

**Monterey Peninsula Regional Park District**  
**Budget Vs. Actual Prev Year Comparison**  
July 2017 through January  
2018

Note: These numbers are unaudited & subject to change  
See footnotes for percentage of budget greater than 100%

	<u>Jul '17 - Jan '18</u>	<u>Jul '16 - Jan '17</u>	<u>\$ Change</u>	<u>% Change</u>
6220 · Printing-O&M	1,539.83	2,293.24	-753.41	-32.9%
6224 · Publications/Memberships	185.00	313.00	-128.00	-40.9%
6230 · Travel, Conferences, Meetings	0.00	0.00	0.00	0.0%
6232 · Mileage Reimbursement-O&M	0.00	0.00	0.00	0.0%
6234 · Computer Maint/Supplies	6,450.46	5,091.85	1,358.61	26.7%
6236 · Equipment Maintenance-O&M	7,533.14	8,259.65	-726.51	-8.8%
6237 · Equipment Rental-O&M	382.88	832.22	-449.34	-54.0%
6238 · Vehicle Maint/Fuel	11,628.68	10,562.07	1,066.61	10.1%
6241 · Janitorial Supplies	5,257.83	3,802.94	1,454.89	38.3%
6242 · Utilities-O&M	25,607.84	18,381.31	7,226.53	39.3%
6243 · Building Repairs	10,649.64	4,773.24	5,876.40	123.1% (7)
6245 · Resource Management	75.80	448.04	-372.24	-83.1%
6247 · Resource Mgmt. Trails	0.00	113.52	-113.52	-100.0%
6249 · Prof Svcs/Spec Svcs/Permits	0.00	0.00	0.00	0.0%
6260 · Equipment-O&M	0.00	0.00	0.00	0.0%
6263 · Park Signs	3,933.25	1,153.89	2,779.36	240.9% (8)
6264 · Parking Lot	10,002.68	4,578.43	5,424.25	118.5% (9)
6265 · Soberanes Fire	385,998.86	22,288.46	363,710.40	1631.8% (10)
6266 · Winter Storm Damage	60,928.61	0.00	60,928.61	100.0%
<b>Total 6200 · Operations &amp; Maintenance</b>	<b>943,998.59</b>	<b>507,377.09</b>	<b>436,621.50</b>	<b>86.1%</b>
6300 · Environmental Ed./Com. Outreach				
6302 · Salaries/EE-CO	114,906.48	128,021.17	-13,114.69	-10.2%
6304 · Seasonal/Contract Staff-Env. Ed	1,400.00	1,050.00	350.00	33.3%
6306 · Job Training & Education-Env. E	1,425.00	1,148.00	277.00	24.1%
6307 · EE/CO Benefits				
6307.01 · Health Insurance	18,984.99	19,592.68	-607.69	-3.1%
6307.02 · PERS	20,141.22	19,512.20	629.02	3.2%
6307.03 · Dental Insurance	1,083.90	1,083.90	0.00	0.0%
6307.04 · Vision Insurance	334.26	334.62	-0.36	-0.1%
6307.05 · Long Term Disability Insurance	1,303.04	1,033.98	269.06	26.0%
<b>Total 6307 · EE/CO Benefits</b>	<b>41,847.41</b>	<b>41,557.38</b>	<b>290.03</b>	<b>0.7%</b>
6308 · Uniforms-Env. Ed	600.00	600.00	0.00	0.0%
6312 · Insurance - EE/CO	0.00	0.00	0.00	0.0%
6313 · Postage-Env. Ed	10,725.00	10,673.65	51.35	0.5%
6314 · Environmental Supplies	570.15	723.11	-152.96	-21.2%
6316 · Publications & Memberships	75.00	33.00	42.00	127.3% (11)
6320 · Printing-Env. Ed	10,605.39	10,781.54	-176.15	-1.6%
6326 · Advertising- Env. Edu	0.00	0.00	0.00	0.0%

**Monterey Peninsula Regional Park District**  
**Budget Vs. Actual Prev Year Comparison**  
July 2017 through January  
2018

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See footnotes for percentage of budget greater than 100%

	<u>Jul '17 - Jan '18</u>	<u>Jul '16 - Jan '17</u>	<u>\$ Change</u>	<u>% Change</u>
6330 · Travel/Conf/Meetings	0.00	647.42	-647.42	-100.0%
6334 · Computer Maint/Supplies-Env. Ed	4,003.52	3,598.22	405.30	11.3%
6337 · Equipment Rental/Leases	0.00	0.00	0.00	0.0%
6338 · Vehicle Maint/Fuel-Env. Ed	1,098.32	2,589.42	-1,491.10	-57.6%
6342 · Utilities-Env. Ed	4,493.86	4,301.85	192.01	4.5%
6349 · Professional Services	5,440.38	2,373.80	3,066.58	129.2% (12)
6350 · Interpretive Programs(parks)	3,390.15	527.41	2,862.74	542.8% (13)
6352 · Environmental Education	21.74	561.60	-539.86	-96.1%
6354 · Special Events	83.80	415.89	-332.09	-79.9%
6356 · Docent/Friends Program	2,109.82	571.35	1,538.47	269.3% (14)
6360 · Equipment-Env. Ed	0.00	0.00	0.00	0.0%
6363 · BWET Grant	20,695.55	12,947.11	7,748.44	59.8%
<b>Total 6300 · Environmental Ed./Com. Outreach</b>	<b>223,491.57</b>	<b>223,121.92</b>	<b>369.65</b>	<b>0.2%</b>
999 · Depreciation Expense	0.00	0.00	0.00	0.0%
6500 · Planning & Conservation				
6502 · Salaries-Land Cons./Res. Mgmt.	98,736.48	94,770.86	3,965.62	4.2%
6504 · Seasonal/Contract Staff (LC/RM)	1,201.17	1,058.25	142.92	13.5%
6506 · Job Training & Education (LC/RM)	0.00	199.00	-199.00	-100.0%
6507 · Employee Benefits				
6507.01 · Health Insurance	11,974.17	14,209.04	-2,234.87	-15.7%
6507.02 · PERS	16,621.08	16,112.97	508.11	3.2%
6507.03 · Dental Insurance	675.44	921.46	-246.02	-26.7%
6507.04 · Vision Insurance	195.84	267.42	-71.58	-26.8%
6507.05 · Long Term Disability Insurance	650.56	735.00	-84.44	-11.5%
6507 · Employee Benefits - Other	25,365.12	0.00	25,365.12	100.0%
<b>Total 6507 · Employee Benefits</b>	<b>55,482.21</b>	<b>32,245.89</b>	<b>23,236.32</b>	<b>72.1%</b>
6514 · Supplies (LC/RM)	31.58	633.89	-602.31	-95.0%
6530 · Conference & Travel (LC/RM)	300.00	0.00	300.00	100.0%
6534 · Computer Maint./Supplies (LC/RM)	3,881.70	1,038.04	2,843.66	273.9% (15)
6538 · Vehicle Maint./Fuel	1,081.29	2,646.92	-1,565.63	-59.1%
6542 · Utilities - (LC/RM)	2,385.87	1,623.38	762.49	47.0%
6545.1 · Res.Mgt./Palo Corona	31,531.99	3,762.12	27,769.87	738.1% (16)
6545.4 · Res.Mgt./Marina Dunes	15,239.24	7,125.00	8,114.24	113.9% (17)
6549 · Professional Services-PCM	4,200.00	13,067.60	-8,867.60	-67.9%
6550 · PCM Land Acquisition	1,500,000.00	1,500,000.00	0.00	0.0%
<b>Total 6500 · Planning &amp; Conservation</b>	<b>1,714,071.53</b>	<b>1,658,170.95</b>	<b>55,900.58</b>	<b>3.4%</b>

**Monterey Peninsula Regional Park District**  
**Budget Vs. Actual Prev Year Comparison**  
July 2017 through January  
2018

Note: These numbers are unaudited & subject to change  
See footnotes for percentage of budget greater than 100%

	<u>Jul '17 - Jan '18</u>	<u>Jul '16 - Jan '17</u>	<u>\$ Change</u>	<u>% Change</u>
6690 · Reconciliation Discrepancy	0.01	0.00	0.01	100.0%
<b>6900 · Assessment District</b>				
6904 · Seasonal/Contract Staff-Asses	5,640.80	8,609.14	-2,968.34	-34.5%
6949 · Professional Services-Asses.	88,717.19	37,282.52	51,434.67	138.0% (18)
6950 · Garland Park Improvements	476.08	276.37	199.71	72.3%
6960 · Equipment/Capital Outlay	0.00	0.00	0.00	0.0%
6961 · Vehicle Acquisition-Asses.	0.00	129,282.01	-129,282.01	-100.0%
6966 · Palo Corona Improvements	2,979.18	8,935.94	-5,956.76	-66.7%
6974 · Comm./Neigh. Park Improve.	76,947.47	63,374.81	13,572.66	21.4%
6975 · Cachagua Ctr. Play Equip.	5,390.00	0.00	5,390.00	100.0%
6976 · Trail Construction & Rehab.	1,524.41	3,247.61	-1,723.20	-53.1%
6980 · Land Acquisition/Improvements	12,618.73	55,968.00	-43,349.27	-77.5%
6987 · Sherar Lease/Option Pmt.	60,000.00	60,000.00	0.00	0.0%
6991 · Parks Security Systems	1,073.75	1,177.43	-103.68	-8.8%
<b>Total 6900 · Assessment District</b>	<u>255,367.61</u>	<u>368,153.83</u>	<u>-112,786.22</u>	<u>-30.6%</u>
<b>Employee Benefit Account</b>				
199 · Sec. 125 (Med. Reimb.)	-680.17	4,140.94	-4,821.11	-116.4%
<b>Total Expense</b>	<u>3,914,746.03</u>	<u>3,492,671.88</u>	<u>422,074.15</u>	<u>12.1%</u>
<b>Net Ordinary Income</b>	683,629.91	856,921.73	-173,291.82	-20.2%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
9996 · Realized Gain/Loss CalTRUST	-3,230.86	0.00	-3,230.86	-100.0%
9997 · Unrealized Gains/Loss CalTRUST	-91,306.72	0.00	-91,306.72	-100.0%
<b>Total Other Income</b>	<u>-94,537.58</u>	<u>0.00</u>	<u>-94,537.58</u>	<u>-100.0%</u>
<b>Other Expense</b>				
16102 · Salaries/Admin Contra	0.00	0.00	0.00	0.0%
16107 · OPEB Prefunding Expense Contra	0.00	0.00	0.00	0.0%
16350 · Interpretive Programs Contra	0.00	0.00	0.00	0.0%
16550 · PCM Land Acquisition Contra	-1,500,000.00	-1,500,000.00	0.00	0.0%
16961 · Vehicle Acq.-Asses. Contra	0.00	-129,282.01	129,282.01	100.0%
16966 · Palo Corona Improvements Contra	0.00	0.00	0.00	0.0%
16980 · Land Acquisitions/Imprv. Contra	0.00	-55,968.00	55,968.00	100.0%
10987 · Sherar Lease/Option Pmt. Contra	-60,000.00	-60,000.00	0.00	0.0%
<b>Total Other Expense</b>	<u>-1,560,000.00</u>	<u>-1,745,250.01</u>	<u>185,250.01</u>	<u>-10.6%</u>

**Monterey Peninsula Regional Park District**  
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	<u>Jul '17 - Jan '18</u>	<u>Jul '16 - Jan '17</u>	<u>\$ Change</u>	<u>% Change</u>
<b>Net Other Income</b>	1,465,462.42	1,745,250.01	-279,787.59	-16.0%
<b>Net Income</b>	2,149,092.33	2,602,171.74	-453,079.41	-17.4%

(#) Footnotes for variances greater than 100%

- (1) Interest earnings recorded seperately from Unrealized Gains & Losses this FY
- (2) This is where vacation use for part time employees is recorded
- (3) Board Ipads were purchased
- (4) Annual service for the Ford Escape
- (5) Contract staff monitoring Mill Creek Preserve again following fires
- (6) New chainsaw purchase
- (7) Repairs at Ranch House rental unit
- (8) Garland Park new and replacement signage
- (9) Cachagua parking lot repair work
- (10) PCRFP burned fence replacement
- (11) Interpretive Association Memberships
- (12) Interpretive signs and exhibits acquired this FY
- (13) Interpretive signs and exhibits acquired this FY
- (14) Interpretive class training for volunteer
- (15) Antennae for GIS Tablet
- (16) Pond Construction, Weed Spraying
- (17) ACE crews, Marina Dunes planting
- (18) General Development Plan, GIS Mapping