

Rose Kennedy Greenway Conservancy
2019 Interim Report - Use of MassDOT Funds
(accrual basis)

10/30/19

| | Balance from prior period, as of 1-1-19 | 2019 Budget Plan | MassDOT funds received 1-1-19 through 3-31-19 | MassDOT funds received 1-1-19 through 6-30-19 | MassDOT funds received 1-1-19 through 9-30-19 | MassDOT funds received 1-1-19 through 12-31-19 |
|-------------------------------|-----------------------------------------------|---------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|------------------------------------------------------|
| REVENUES - MASSDOT | | | | | | |
| M&H allocation - cash | \$0 | \$625,000 | \$125,000 | \$250,000 | \$437,500 | |
| Other - cash | \$0 | \$0 | \$0 | \$0 | \$0 | |
| New parcels - cash | \$46,233 | \$46,500 | \$0 | \$0 | \$0 | |
| Capital Plan - cash | \$0 | \$438,000 | \$0 | \$120,590 | \$120,590 | |
| In-kind | \$0 | \$287,500 | \$44,397 | \$96,268 | \$219,837 | |
| TOTAL MASSDOT REVENUES | \$46,233 | \$1,397,000 | \$169,396.84 | \$466,858.10 | \$777,926.60 | \$0.00 |

| | 2019 Budget Plan | MassDOT funds expended 1-1-19 through 3-31-19 | MassDOT funds expended 1-1-19 through 6-30-19 | MassDOT funds expended 1-1-19 through 9-30-19 | MassDOT funds expended 1-1-19 through 12-31-19 |
|-----------------------------------------------------------------------------|---------------------|-----------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------|------------------------------------------------------|
| EXPENDITURES | | | | | |
| <u>MAINTENANCE & HORT & RANGERS</u> | | | | | |
| Salaries and Benefits | | | | | |
| Maintenance & Horticulture | \$1,277,542 | \$44,812 | \$129,239 | \$200,368 | |
| Rangers | \$123,906 | \$0 | \$0 | \$0 | |
| Subtotal | \$1,401,448 | \$44,812 | \$129,239 | \$200,368 | \$0 |
| Horticulture expenditures | | | | | |
| Mulch, Compost, and Soil Care Materials | \$89,144 | \$882 | \$11,294 | \$18,852 | |
| Plants | \$27,902 | \$2,463 | \$8,941 | \$9,791 | |
| Irrigation Repairs | \$9,715 | \$0 | \$857 | \$1,058 | |
| Tree Care Consultants | \$26,200 | \$0 | \$0 | \$0 | |
| Other Horticulture Contractors | \$9,800 | \$0 | \$128 | \$128 | |
| Landscape Contractors | \$7,600 | \$0 | \$620 | \$1,713 | |
| Subtotal | \$170,361 | \$3,345 | \$21,839 | \$31,541 | \$0 |
| Maintenance expenditures | | | | | |
| Fountains, Regular Maintenance | \$26,500 | \$13 | \$2,438 | \$3,821 | |
| Fountains, Small Repairs ** | \$22,000 | \$1,452 | \$3,159 | \$8,497 | |
| Hardscape Furnishings/Repairs ** | \$8,000 | \$1,236 | \$2,897 | \$5,522 | |
| Snow & Ice Removal | \$60,000 | \$9,451 | \$9,451 | \$9,451 | |
| Maintenance Consultants | \$2,000 | \$0 | \$0 | \$0 | |
| Electrical Contractors | \$4,000 | \$168 | \$168 | \$168 | |
| Masonry Contractors | \$0 | \$0 | \$363 | \$363 | |
| Other Contractors | \$0 | \$0 | \$0 | \$0 | |
| Subtotal | \$122,500 | \$12,319 | \$18,476 | \$27,821 | \$0 |
| M&H dep't expenditures | | | | | |
| Equipment Purchase | \$5,800 | \$264 | \$264 | \$580 | |
| Equipment Rental | \$6,500 | \$113 | \$918 | \$1,818 | |
| Fuel | \$4,750 | \$201 | \$471 | \$703 | |
| M&H Supplies | \$53,409 | \$1,644 | \$4,208 | \$6,030 | |
| M&H Uniforms | \$9,000 | \$0 | \$0 | \$0 | |
| Ranger Supplies & Uniforms | \$2,500 | \$0 | \$0 | \$0 | |
| M&H Licenses, Accreditation, & Other Prof. Dev. | \$15,500 | \$369 | \$369 | \$369 | |
| Vehicle Insurance ** | \$34,500 | \$7,253 | \$8,258 | \$7,961 | |
| Liability Insurance | \$80,000 | \$7,761 | \$12,222 | \$20,232 | |
| Equipment/Vehicle Maintenance | \$7,500 | \$499 | \$655 | \$806 | |
| Supplemental Services | \$700,000 | \$43,475 | \$51,205 | \$120,100 | |
| Rodent Control | \$16,800 | \$1,022 | \$1,875 | \$3,392 | |
| Professional Services - Legal & Accounting | \$0 | \$0 | \$0 | \$0 | |
| Office Supplies, IT, etc. | \$75,673 | \$0 | \$0 | \$0 | |
| Subtotal | \$1,011,932 | \$62,600 | \$80,445 | \$161,991 | \$0 |
| TOTAL, M&H&R EXP. (BEFORE IN-KIND) | \$2,706,241 | \$123,076 | \$250,000 | \$421,720 | \$0 |
| <u>CAPITAL REPAIR PROJECTS USING MASSDOT CAPITAL FUNDS</u> | | | | | |
| 5-Year Capital Plan - YR2 (MassDOT FY19) *** | \$163,000 | \$67,213 | \$120,590 | \$120,590 | |
| 5-Year Capital Plan - YR3 (MassDOT FY20) | \$275,000 | \$0 | \$2,168 | \$50,988 | |
| New Parcel Expenditures | \$46,500 | \$0 | \$0 | \$0 | |
| TOTAL, CAP. REPAIR PROJECTS USING MDOT CAP. FUNDS | \$484,500 | \$67,213 | \$122,758 | \$171,578 | \$0 |
| TOTAL, M&H&R (BEFORE IN-KIND) + CAPITAL (USING MASSDOT FUNDS | \$3,190,741 | \$190,289 | \$372,758 | \$593,298 | \$0 |
| <u>IN-KIND, MASSDOT</u> | | | | | |
| Kneeland office rent+utilities | \$139,000 | \$34,750 | \$69,500 | \$104,250 | |
| Park utilities - water | \$87,500 | \$219 | \$7,924 | \$75,282 | |
| Park utilities - electricity | \$61,000 | \$9,428 | \$18,844 | \$40,304 | |
| TOTAL, IN-KIND, MassDOT | \$287,500 | \$44,397 | \$96,268 | \$219,837 | \$0 |

* Note that these expenditures are funded by MassDOT, BID, City and other sources of revenue.

** In accordance with protocols agreed to with the auditors, The Conservancy has capitalized \$5,406 (total) in these categories.

*** Includes \$1,541 for Rings Fountain capital spending that occurred in 2018, but was not billed until 2019.