

3790 Department of Parks and Recreation

FUND CONDITION STATEMENTS

	2013-14*	2014-15*	2015-16*
0156 California Heritage Fund^s			
BEGINNING BALANCE	\$60	\$58	\$58
Prior Year Adjustments	-2	-	-
Adjusted Beginning Balance	\$58	\$58	\$58
Total Resources	\$58	\$58	\$58
FUND BALANCE	\$58	\$58	\$58
Reserve for economic uncertainties	58	58	58
0263 Off-Highway Vehicle Trust Fund^s			
BEGINNING BALANCE	\$92,740	\$105,558	\$31,477
Prior Year Adjustments	14,048	-	-
Adjusted Beginning Balance	\$106,788	\$105,558	\$31,477
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4126000 Off Highway Vehicle Fees	17,640	17,000	17,000
4146000 State Beach and Park Service Fees	2,850	3,000	3,000
4151500 Miscellaneous Revenue - Use of Property and Money	1,205	800	800
4163000 Investment Income - Surplus Money Investments	188	250	250
4171000 Cost Recoveries - Delinquent Receivables	-	1	1
4172500 Miscellaneous Revenue	2	10	10
4172800 Parking Violations	38	50	50
Transfers and Other Adjustments			
Loan Repayment from General Fund to the Off-Highway Vehicle Trust Fund per Budget Act of 2010 as amended by Chapter 13, Statutes of 2011 and Budget Act of 2013	-	-	11,000
Loan Repayment from the General Fund (0001) to the Off-Highway Vehicle Trust Fund (0263) per Item 3790-011-0263 of 2010, as amended by Chapter 13, Statutes of 2011 and Chapter 20, Statutes of 2013	-	10,000	-
Revenue Transfer From Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to the Off-Highway Vehicle Trust Fund (0263) per Revenue and Taxation Code Section 8352.6	59,896	54,964	54,964
Revenue Transfer from the Motor Vehicle Account, State Transportation Fund (0044), to the Off-Highway Vehicle Trust Fund(0263) per Government Code Section 16475	2	1	1
Total Revenues, Transfers, and Other Adjustments	\$81,821	\$86,076	\$87,076
Total Resources	\$188,609	\$191,634	\$118,553
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	13	-	-
3790 Department of Parks and Recreation (State Operations)	53,659	68,541	64,951
3790 Department of Parks and Recreation (Local Assistance)	23,697	38,320	26,000
3790 Department of Parks and Recreation (Capital Outlay)	5,360	53,247	1,471
8880 Financial Information System for California (State Operations)	322	49	122
Total Expenditures and Expenditure Adjustments	\$83,051	\$160,157	\$92,544
FUND BALANCE	\$105,558	\$31,477	\$26,009
Reserve for economic uncertainties	105,558	31,477	26,009
0392 State Parks and Recreation Fund^s			
BEGINNING BALANCE	\$73,340	\$59,684	\$33,728
Prior Year Adjustments	-715	-	-
Adjusted Beginning Balance	\$72,625	\$59,684	\$33,728

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3790 Department of Parks and Recreation

	2013-14*	2014-15*	2015-16*
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4146000 State Beach and Park Service Fees	84,179	103,054	103,911
4151500 Miscellaneous Revenue - Use of Property and Money	18,390	18,000	18,500
4163000 Investment Income - Surplus Money Investments	168	200	200
4171100 Cost Recoveries - Other	-	2	2
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	69	50	50
4172000 Fines and Forfeitures	-	2	2
4172500 Miscellaneous Revenue	346	350	350
4172800 Parking Violations	1,329	1,400	1,400
4173500 Settlements and Judgments - Other	5,032	-	-
Transfers and Other Adjustments			
Revenue Transfer From the State Parks and Recreation Fund (0392) to the State Parks Revenue Incentive Subaccount (3238)	-	-1,451	-1,451
Revenue Transfer from the State Parks and Recreation Fund (0392) to the State Parks Revenue Incentive Subaccount, State Parks and Recreation Fund (3238) per Chapter 39, Statutes of 2012, Section 89	-15,340	-4,340	-4,340
Revenue Transfer From Highway Users Tax Account, Transportation Tax Fund (0062) to the State Parks and Recreation Fund (0392) per Item 3790-011-0062, various Budget Acts	3,400	3,400	3,400
Revenue Transfer From Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to the State Parks and Recreation Fund (0392) per Item 3790-012-0061, various Budget Acts	26,649	26,649	26,649
Total Revenues, Transfers, and Other Adjustments	<u>\$124,223</u>	<u>\$147,316</u>	<u>\$148,673</u>
Total Resources	<u>\$196,848</u>	<u>\$207,000</u>	<u>\$182,401</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	28	-	-
3790 Department of Parks and Recreation (State Operations)	136,481	173,165	176,467
8880 Financial Information System for California (State Operations)	655	107	293
Total Expenditures and Expenditure Adjustments	<u>\$137,164</u>	<u>\$173,272</u>	<u>\$176,760</u>
FUND BALANCE	<u>\$59,684</u>	<u>\$33,728</u>	<u>\$5,641</u>
Reserve for economic uncertainties	59,684	33,728	5,641
0449 Winter Recreation Fund ^s			
BEGINNING BALANCE	<u>\$321</u>	<u>\$338</u>	<u>\$206</u>
Prior Year Adjustments	139	-	-
Adjusted Beginning Balance	<u>\$460</u>	<u>\$338</u>	<u>\$206</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	166	209	209
4163000 Investment Income - Surplus Money Investments	2	2	2
4172800 Parking Violations	1	2	2
4173000 Penalty Assessments - Other	-	2	2
Total Revenues, Transfers, and Other Adjustments	<u>\$168</u>	<u>\$215</u>	<u>\$215</u>
Total Resources	<u>\$628</u>	<u>\$553</u>	<u>\$421</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	291	347	347
Total Expenditures and Expenditure Adjustments	<u>\$291</u>	<u>\$347</u>	<u>\$347</u>
FUND BALANCE	<u>\$338</u>	<u>\$206</u>	<u>\$74</u>
Reserve for economic uncertainties	338	206	74

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	2013-14*	2014-15*	2015-16*
0516 Harbors and Watercraft Revolving Fund ^N			
BEGINNING BALANCE	-	\$46,351	\$19,092
Prior Year Adjustments	\$30,804	-	-
Adjusted Beginning Balance	\$30,804	\$46,351	\$19,092
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	27,270	4,161	26,997
4150600 Interest Income - External Loans - Private Sector	262	396	396
4151000 Interest Income - Other Loans	8,191	8,923	8,923
4163000 Investment Income - Surplus Money Investments	195	7	-
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	-	333	333
4171690 External Revenue - Other	84	-	-
4172220 Fines and Penalties - External - Private Sector	8	7	7
4524000 Other Receipts	20,303	12,717	12,717
Transfers and Other Adjustments			
Revenue Loan Transfer From the Harbors and Watercraft Revolving Fund (0516) to the Vessel Operator Certification Account (3261) per Harbors Navigation Code Section 678.7	-	-	-1,000
Revenue Transfer from Harbors and Watercraft Revolving Fund (0516) to the Abandoned Watercraft Abatement Fund (0577) per Item 3680-112-0516, Various Budget Acts	-775	-1,350	-
Revenue Transfer from Harbors and Watercraft Revolving Fund (0516) to the Public Beach Restoration Fund (3001) per Item 3680-113-0516, various Budget Acts	-	-2,950	-4,849
Revenue Transfer from Harbors and Watercraft Revolving Fund (0516) to the Abandoned Watercraft Abatement Fund (0577) per Item 3680-112-0516, Various Budget Acts	-	-	-1,750
Revenue Transfer from Harbors and Watercraft Revolving Trust Fund (0516) to Davis-Dolwig Account, California Water Resources Water Development Bond Fund (3210) per Chapter 39, Statutes of 2012	-10,000	-10,000	-10,000
Revenue Transfer from the Motor Vehicle Fuel Account (0061) to the Harbors and Watercraft Revolving Trust Fund (0516) pursuant to Tax and Revenue Code Section 8352.4	29,872	27,067	27,067
Total Revenues, Transfers, and Other Adjustments	\$75,409	\$39,311	\$58,841
Total Resources	\$106,213	\$85,662	\$77,933
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	6	-	-
2740 Department of Motor Vehicles (State Operations)	4,408	1,992	5,168
3110 Special Resources Programs (Local Assistance)	124	124	124
3600 Department of Fish and Wildlife (State Operations)	2,281	2,931	2,977
3790 Department of Parks and Recreation (State Operations)	20,523	24,841	27,901
3790 Department of Parks and Recreation (Local Assistance)	27,788	29,275	34,900
3790 Department of Parks and Recreation (Capital Outlay)	-	2,177	144
3840 Delta Protection Commission (State Operations)	231	387	235
8570 Department of Food and Agriculture (State Operations)	4,366	4,816	4,813
8880 Financial Information System for California (State Operations)	134	27	61
Total Expenditures and Expenditure Adjustments	\$59,862	\$66,570	\$76,323
FUND BALANCE	\$46,351	\$19,092	\$1,610
Reserve for economic uncertainties	46,351	19,092	1,610
0577 Abandoned Watercraft Abatement Fund ^S			
BEGINNING BALANCE	\$431	\$442	\$442

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	2013-14*	2014-15*	2015-16*
Prior Year Adjustments	<u>11</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$442	\$442	\$442
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Harbors and Watercraft Revolving Fund (0516) to the Abandoned Watercraft Abatement Fund (0577) per Item 3680-112-0516, Various Budget Acts	775	1,350	1,750
Total Revenues, Transfers, and Other Adjustments	<u>\$775</u>	<u>\$1,350</u>	<u>\$1,750</u>
Total Resources	\$1,217	\$1,792	\$2,192
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (Local Assistance)	<u>775</u>	<u>1,350</u>	<u>1,750</u>
Total Expenditures and Expenditure Adjustments	<u>\$775</u>	<u>\$1,350</u>	<u>\$1,750</u>
FUND BALANCE	\$442	\$442	\$442
Reserve for economic uncertainties	442	442	442
0952 State Park Contingent Fund ^N			
BEGINNING BALANCE	\$19,560	\$18,817	\$15,082
Prior Year Adjustments	<u>28</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$19,588	\$18,817	\$15,082
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	41	-	-
4171640 External Revenue - Private Sector	5,115	-	-
4172500 Miscellaneous Revenue	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$5,156</u>	<u>\$3,000</u>	<u>\$3,000</u>
Total Resources	\$24,744	\$21,817	\$18,082
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	<u>5,927</u>	<u>6,735</u>	<u>5,000</u>
Total Expenditures and Expenditure Adjustments	<u>\$5,927</u>	<u>\$6,735</u>	<u>\$5,000</u>
FUND BALANCE	\$18,817	\$15,082	\$13,082
Reserve for economic uncertainties	18,817	15,082	13,082
3001 Public Beach Restoration Fund ^S			
BEGINNING BALANCE	\$253	\$251	\$251
Prior Year Adjustments	<u>-2</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$251	\$251	\$251
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Harbors and Watercraft Revolving Fund (0516) to the Public Beach Restoration Fund (3001) per Item 3680-113-0516, various Budget Acts	-	2,950	4,849
Total Revenues, Transfers, and Other Adjustments	<u>-</u>	<u>\$2,950</u>	<u>\$4,849</u>
Total Resources	\$251	\$3,201	\$5,100
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (Local Assistance)	<u>-</u>	<u>2,950</u>	<u>4,849</u>
Total Expenditures and Expenditure Adjustments	<u>-</u>	<u>\$2,950</u>	<u>\$4,849</u>
FUND BALANCE	\$251	\$251	\$251
Reserve for economic uncertainties	251	251	251

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3238 State Parks Revenue Incentive Subaccount, State Parks and Recreation Fund ^S			
BEGINNING BALANCE	\$6,584	\$12,328	\$7,751
Prior Year Adjustments	4,570	-	-
Adjusted Beginning Balance	\$11,154	\$12,328	\$7,751
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4146000 State Beach and Park Service Fees	11,185	-	-
Transfers and Other Adjustments			
Revenue Transfer From the State Parks and Recreation Fund (0392) to the State Parks Revenue Incentive Subaccount (3238)	-	1,451	1,451
Revenue Transfer from the State Parks and Recreation Fund (0392) to the State Parks Revenue Incentive Subaccount, State Parks and Recreation Fund (3238) per Chapter 39, Statutes of 2012, Section 89	15,340	4,340	4,340
Total Revenues, Transfers, and Other Adjustments	\$26,525	\$5,791	\$5,791
Total Resources	\$37,679	\$18,119	\$13,542
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	3	-	-
3790 Department of Parks and Recreation (State Operations)	25,347	10,368	8,840
Total Expenditures and Expenditure Adjustments	\$25,350	\$10,368	\$8,840
FUND BALANCE	\$12,328	\$7,751	\$4,702
Reserve for economic uncertainties	12,328	7,751	4,702
3261 Vessel Operator Certification Account, Harbors and Watercraft Revolving Fund ^S			
BEGINNING BALANCE	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Loan Transfer From the Harbors and Watercraft Revolving Fund (0516) to the Vessel Operator Certification Account (3261) per Harbors Navigation Code Section 678.7	-	-	1,000
Total Revenues, Transfers, and Other Adjustments	-	-	\$1,000
Total Resources	-	-	\$1,000
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	-	-	503
Total Expenditures and Expenditure Adjustments	-	-	\$503
FUND BALANCE	-	-	\$497
Reserve for economic uncertainties	-	-	497
8072 California State Park Enterprise Fund ^N			
BEGINNING BALANCE	-	-3,985	-
Adjusted Beginning Balance	-	\$-3,985	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer to the California State Park Enterprise Fund (8072) from the Proposition 84 Safe Drinking Water, Water Quality and Supply, Flood Control. River and Coastal Protection Fund of 2006 (6051)	-	13,000	-
Total Revenues, Transfers, and Other Adjustments	-	\$13,000	-
Total Resources	-	\$9,015	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	\$3,985	9,015	-

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Total Expenditures and Expenditure Adjustments	\$3,985	\$9,015	-
FUND BALANCE	\$-3,985	-	-
Reserve for economic uncertainties	-3,985	-	-
8076 State Parks Protection Fund ^N			
BEGINNING BALANCE	\$314	\$637	\$813
Prior Year Adjustments	-340	-	-
Adjusted Beginning Balance	\$-26	\$637	\$813
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171620 External Revenue - Intrastate	473	-	-
4172500 Miscellaneous Revenue	200	200	200
Total Revenues, Transfers, and Other Adjustments	\$673	\$200	\$200
Total Resources	\$647	\$837	\$1,013
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7730 Franchise Tax Board (State Operations)	10	24	17
Total Expenditures and Expenditure Adjustments	\$10	\$24	\$17
FUND BALANCE	\$637	\$813	\$996
Reserve for economic uncertainties	637	813	996

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