

3790 Department of Parks and Recreation

FUND CONDITION STATEMENTS

	2014-15*	2015-16*	2016-17*
0156 California Heritage Fund^s			
BEGINNING BALANCE	\$58	\$55	\$55
Prior Year Adjustments	-3	-	-
Adjusted Beginning Balance	\$55	\$55	\$55
Total Resources	\$55	\$55	\$55
FUND BALANCE	\$55	\$55	\$55
Reserve for economic uncertainties	55	55	55
0263 Off-Highway Vehicle Trust Fund^s			
BEGINNING BALANCE	\$105,558	\$86,324	\$77,618
Prior Year Adjustments	14,211	-	-
Adjusted Beginning Balance	\$119,769	\$86,324	\$77,618
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4126000 Off Highway Vehicle Fees	17,242	17,000	17,000
4146000 State Beach and Park Service Fees	2,775	3,000	3,000
4150500 Interest Income - Interfund Loans	132	132	132
4151500 Miscellaneous Revenue - Use of Property and Money	1,340	1,340	1,340
4163000 Investment Income - Surplus Money Investments	311	311	311
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	5	5	5
4172500 Miscellaneous Revenue	1	1	1
4172800 Parking Violations	53	53	53
Transfers and Other Adjustments			
Loan Repayment from the General Fund (0001) to the Off-Highway Vehicle Trust Fund (0263) per Budget Act Item 3790-011-0263 of 2010, as amended by Chapter 13, Statutes of 2011	10,000	11,000	-
Loan Repayment from the General Fund (0001) to the Off-Highway Vehicle Trust Fund (0263) per Budget Act Item 3790-011-0263 of 2010, as amended by Chapter 13, Statutes of 2011 and Chapter 20, Statutes of 2013	-	-	90,000
Loan repayment from the General Fund (0001) to the Off-Highway Vehicle Trust Fund (0263) per Item 3790-011-0263, Budget Act of 2009, as amended by Chapter 1 Fourth Extraordinary Session, Statutes of 2009	-	-	22,000
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	57,731	59,950	25,950
Revenue Transfer from the Motor Vehicle Account, State Transportation Fund (0044), to the Off-Highway Vehicle Trust Fund(0263) per Government Code Section 16475	3	1	1
Total Revenues, Transfers, and Other Adjustments	\$89,593	\$92,793	\$159,793
Total Resources	\$209,362	\$179,117	\$237,411
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	57,604	65,773	62,479
3790 Department of Parks and Recreation (Local Assistance)	31,451	32,106	26,000
3790 Department of Parks and Recreation (Capital Outlay)	33,934	3,498	17,184
8880 Financial Information System for California (State Operations)	49	122	83
Total Expenditures and Expenditure Adjustments	\$123,038	\$101,499	\$105,746
FUND BALANCE	\$86,324	\$77,618	\$131,665
Reserve for economic uncertainties	86,324	77,618	131,665

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

3790 Department of Parks and Recreation

	2014-15*	2015-16*	2016-17*
0392 State Parks and Recreation Fund^s			
BEGINNING BALANCE	\$59,684	\$54,211	\$7,051
Prior Year Adjustments	<u>6,797</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$66,481	\$54,211	\$7,051
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4146000 State Beach and Park Service Fees	102,293	99,523	101,830
4151500 Miscellaneous Revenue - Use of Property and Money	18,851	17,000	18,370
4163000 Investment Income - Surplus Money Investments	212	200	200
4171100 Cost Recoveries - Other	-	2	2
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	76	50	50
4172000 Fines and Forfeitures	-	2	2
4172500 Miscellaneous Revenue	286	300	300
4172800 Parking Violations	1,480	1,500	1,500
4173400 Settlements and Judgments - Anti-Trust Actions (Attorney General)	77	-	-
4173500 Settlements and Judgments - Other	1,041	-	-
Transfers and Other Adjustments			
Revenue Transfer From the State Parks and Recreation Fund (0392) to the State Parks Revenue Incentive Subaccount (3238)	-	-2,682	-
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	-4,340	-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
Revenue transfer from Motor Vehicle Fuel Account, Transportation Tax Fund (0061) to the State Parks and Recreation Fund (0392) per Item 3790-013-0061, Budget Act of 2016	-	-	31,000
Total Revenues, Transfers, and Other Adjustments	<u>\$150,025</u>	<u>\$141,604</u>	<u>\$178,963</u>
Total Resources	\$216,506	\$195,814	\$186,014
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	162,187	187,792	179,873
3790 Department of Parks and Recreation (Capital Outlay)	2	678	-
8880 Financial Information System for California (State Operations)	<u>107</u>	<u>293</u>	<u>226</u>
Total Expenditures and Expenditure Adjustments	<u>\$162,296</u>	<u>\$188,763</u>	<u>\$180,099</u>
FUND BALANCE	\$54,211	\$7,051	\$5,915
Reserve for economic uncertainties	54,211	7,051	5,915
0449 Winter Recreation Fund^s			
BEGINNING BALANCE	\$338	\$534	\$359
Prior Year Adjustments	<u>367</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$705	\$534	\$359
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	143	166	166
4163000 Investment Income - Surplus Money Investments	2	2	2
4172800 Parking Violations	-	2	2
4173000 Penalty Assessments - Other	<u>-</u>	<u>2</u>	<u>2</u>
Total Revenues, Transfers, and Other Adjustments	\$145	\$172	\$172

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

3790 Department of Parks and Recreation

	2014-15*	2015-16*	2016-17*
Total Resources	\$850	\$706	\$531
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	316	347	399
Total Expenditures and Expenditure Adjustments	\$316	\$347	\$399
FUND BALANCE	\$534	\$359	\$132
Reserve for economic uncertainties	534	359	132
0516 Harbors and Watercraft Revolving Fund ^N			
BEGINNING BALANCE	\$46,351	\$105,054	\$86,537
Prior Year Adjustments	84,964	-	-
Adjusted Beginning Balance	\$131,315	\$105,054	\$86,537
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	4,364	26,997	4,364
4134000 Local Agencies - Interest on Loans	7,428	7,428	7,428
4150600 Interest Income - External Loans - Private Sector	231	231	231
4163000 Investment Income - Surplus Money Investments	232	232	232
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	-	333	333
4171690 External Revenue - Other	20	20	20
4172220 Fines and Penalties - External - Private Sector	5	5	5
4524000 Other Receipts	-	12,717	12,717
Transfers and Other Adjustments			
Loan repayment from the General Fund (0001) to the Harbors and Watercraft Revolving Fund (0516) per Item 3680-011-0516, Budget Act of 2009, as amended by Chapter 1 Fourth Extraordinary Session, Statutes of 2009	-	-	5,000
Revenue Transfer from Harbors and Watercraft Revolving Fund (0516) to the Abandoned Watercraft Abatement Fund (0577) per Item 3680-112-0516, Various Budget Acts	-	-	-1,750
Revenue Transfer from Harbors and Watercraft Revolving Fund (0516) to the Public Beach Restoration Fund (3001) per Item 3680-113-0516, various Budget Acts	-	-	-6,190
Revenue Transfer from Harbors and Watercraft Revolving Fund (0516) to the Abandoned Watercraft Abatement Fund (0577) per Item 3680-112-0516, Various Budget Acts	-1,350	-	-
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	-2,600
Loan repayment from the General Fund (0001) to the Harbors and Watercraft Revolving Fund (0516) per Budget Act Item 3680-011-0516, Budget Act of 2008, as amended by Chapter 2 Statutes of 2009 Third Ext Session, and Budget Act of 2012	-	-	29,000
Loan repayment from the General Fund (0001) to the Harbors and Watercraft Revolving Fund (0516) per Budget Act of 2010, as amended by Chapter 13 Statutes of 2011 and Budget Act of 2013	-	-	17,000
Revenue Transfer from Harbors and Watercraft Revolving Fund (0516) to the Abandoned Watercraft Abatement Fund (0577) per Item 3680-112-0516, Various Budget Acts	-	-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
Vessel Operator Certification Program	-	-	-3,000
Loan from the Harbors and Watercraft Revolving Fund (0516) to the Vessel Operator Certification Account (3261) per Harbors Navigation Code Section 678.7	-	-497	700
Loan from the Harbors and Watercraft Revolving Fund (0516) to the Vessel Operator Certification Account (3261) per Harbors and Navigation Code Section 678.7	-	-503	-700

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

3790 Department of Parks and Recreation

	2014-15*	2015-16*	2016-17*
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	24,028	27,619	27,894
Total Revenues, Transfers, and Other Adjustments	<u>\$22,008</u>	<u>\$57,983</u>	<u>\$80,684</u>
Total Resources	\$153,323	\$163,037	\$167,221
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
2740 Department of Motor Vehicles (State Operations)	1,992	5,168	2,492
3110 Special Resources Programs (State Operations)	-	375	375
3110 Special Resources Programs (Local Assistance)	124	124	124
3600 Department of Fish and Wildlife (State Operations)	2,702	3,033	2,988
3790 Department of Parks and Recreation (State Operations)	21,899	27,638	25,328
3790 Department of Parks and Recreation (Local Assistance)	14,253	34,900	35,570
3790 Department of Parks and Recreation (Capital Outlay)	2,074	46	1,291
3840 Delta Protection Commission (State Operations)	386	240	253
8570 Department of Food and Agriculture (State Operations)	4,812	4,914	5,764
8880 Financial Information System for California (State Operations)	<u>27</u>	<u>61</u>	<u>48</u>
Total Expenditures and Expenditure Adjustments	<u>\$48,269</u>	<u>\$76,499</u>	<u>\$74,233</u>
FUND BALANCE	\$105,054	\$86,537	\$92,988
Reserve for economic uncertainties	105,054	86,537	92,988
0577 Abandoned Watercraft Abatement Fund ^s			
BEGINNING BALANCE	\$442	\$494	\$494
Prior Year Adjustments	<u>51</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$493	\$494	\$494
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4173500 Settlements and Judgments - Other	1	-	-
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	-	-	1,750
Revenue Transfer from Harbors and Watercraft Revolving Fund (0516) to the Abandoned Watercraft Abatement Fund (0577) per Item 3680-112-0516, Various Budget Acts	<u>1,350</u>	<u>1,750</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$1,351</u>	<u>\$1,750</u>	<u>\$1,750</u>
Total Resources	\$1,844	\$2,244	\$2,244
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (Local Assistance)	<u>1,350</u>	<u>1,750</u>	<u>1,750</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,350</u>	<u>\$1,750</u>	<u>\$1,750</u>
FUND BALANCE	\$494	\$494	\$494
Reserve for economic uncertainties	494	494	494
0952 State Park Contingent Fund ^N			
BEGINNING BALANCE	\$18,817	\$20,170	\$20,760
Prior Year Adjustments	<u>883</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$19,700	\$20,170	\$20,760
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4163000 Investment Income - Surplus Money Investments	56	56	56
4171640 External Revenue - Private Sector	<u>4,883</u>	<u>4,800</u>	<u>4,800</u>

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

3790 Department of Parks and Recreation

	2014-15*	2015-16*	2016-17*
4172500 Miscellaneous Revenue	-	3,000	3,000
Total Revenues, Transfers, and Other Adjustments	<u>\$4,939</u>	<u>\$7,856</u>	<u>\$7,856</u>
Total Resources	\$24,639	\$28,026	\$28,616
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	<u>4,469</u>	<u>7,266</u>	<u>5,000</u>
Total Expenditures and Expenditure Adjustments	<u>\$4,469</u>	<u>\$7,266</u>	<u>\$5,000</u>
FUND BALANCE	\$20,170	\$20,760	\$23,616
Reserve for economic uncertainties	20,170	20,760	23,616
3001 Public Beach Restoration Fund^s			
BEGINNING BALANCE	\$251	\$2,481	\$2,481
Prior Year Adjustments	<u>130</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$381	\$2,481	\$2,481
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	-	-	6,190
Revenue Transfer from Harbors and Watercraft Revolving Fund (0516) to the Public Beach Restoration Fund (3001) per Item 3680-113-0516, various Budget Acts	<u>2,950</u>	<u>4,849</u>	<u>2,600</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$2,950</u>	<u>\$4,849</u>	<u>\$8,790</u>
Total Resources	\$3,331	\$7,330	\$11,271
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (Local Assistance)	<u>850</u>	<u>4,849</u>	<u>8,790</u>
Total Expenditures and Expenditure Adjustments	<u>\$850</u>	<u>\$4,849</u>	<u>\$8,790</u>
FUND BALANCE	\$2,481	\$2,481	\$2,481
Reserve for economic uncertainties	2,481	2,481	2,481
3238 State Parks Revenue Incentive Subaccount, State Parks and Recreation Fund^s			
BEGINNING BALANCE	\$12,328	\$9,904	\$4,023
Prior Year Adjustments	<u>145</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$12,473	\$9,904	\$4,023
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
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	-	-	4,340
Revenue Transfer From the State Parks and Recreation Fund (0392) to the State Parks Revenue Incentive Subaccount (3238)	-	1,231	-
Revenue Transfer From the State Parks and Recreation Fund (0392) to the State Parks Revenue Incentive Subaccount (3238)	-	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	<u>4,340</u>	<u>4,340</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$4,340</u>	<u>\$7,022</u>	<u>\$4,340</u>
Total Resources	\$16,813	\$16,926	\$8,363
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	<u>6,909</u>	<u>12,903</u>	<u>4,340</u>
Total Expenditures and Expenditure Adjustments	\$6,909	\$12,903	\$4,340

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

3790 Department of Parks and Recreation

	2014-15*	2015-16*	2016-17*
FUND BALANCE	\$9,904	\$4,023	\$4,023
Reserve for economic uncertainties	9,904	4,023	4,023
3261 Vessel Operator Certification Account, Harbors and Watercraft Revolving Fund ^S			
BEGINNING BALANCE	-	-	497
Adjusted Beginning Balance	-	-	\$497
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Loan from the Harbors and Watercraft Revolving Fund (0516) to the Vessel Operator Certification Account (3261) per Harbors Navigation Code Section 678.7	-	497	-700
Loan from the Harbors and Watercraft Revolving Fund (0516) to the Vessel Operator Certification Account (3261) per Harbors and Navigation Code Section 678.7	-	503	700
Vessel Operator Certification Program	-	-	3,000
Total Revenues, Transfers, and Other Adjustments	-	\$1,000	\$3,000
Total Resources	-	\$1,000	\$3,497
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	-	503	503
Total Expenditures and Expenditure Adjustments	-	\$503	\$503
FUND BALANCE	-	\$497	\$2,994
Reserve for economic uncertainties	-	497	2,994
8072 California State Park Enterprise Fund ^N			
BEGINNING BALANCE	-\$3,985	7,073	-
Adjusted Beginning Balance	-\$3,985	\$7,073	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer to the California State Park Enterprise Fund (8072) from the Proposition 40 California Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Fund (6029) per Chapter 39, Statutes of 2012, Section 125	3,000	-	-
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) per Chapter 39, Statutes of 2012, Se	10,000	-	-
Total Revenues, Transfers, and Other Adjustments	\$13,000	-	-
Total Resources	\$9,015	\$7,073	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	1,942	7,073	-
Total Expenditures and Expenditure Adjustments	\$1,942	\$7,073	-
FUND BALANCE	\$7,073	-	-
Reserve for economic uncertainties	7,073	-	-
8076 State Parks Protection Fund ^N			
BEGINNING BALANCE	\$637	\$1,017	\$1,400
Prior Year Adjustments	-4	-	-
Adjusted Beginning Balance	\$633	\$1,017	\$1,400
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171620 External Revenue - Intrastate	396	200	200
4172500 Miscellaneous Revenue	-	200	200
Total Revenues, Transfers, and Other Adjustments	\$396	\$400	\$400
Total Resources	\$1,029	\$1,417	\$1,800

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

3790 Department of Parks and Recreation

	2014-15*	2015-16*	2016-17*
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
3790 Department of Parks and Recreation (State Operations)	-	-	548
7730 Franchise Tax Board (State Operations)	12	17	17
Total Expenditures and Expenditure Adjustments	\$12	\$17	\$565
FUND BALANCE	\$1,017	\$1,400	\$1,235
Reserve for economic uncertainties	1,017	1,400	1,235

* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.