



PROGRAM SUMMARY

FY15-16 PROJECTED

	Executive	Business Operations	Interpretive	Natural Resources	Regional Parks	Recreation	CORE PROGRAMS SUBTOTAL	CSA Parks & Recreation	Community Centers	Lakeland Village	Planning & Construction	CONTRACTS & CIP SUBTOTAL	Overall Grand Total
Projected REVENUE	416,272	6,915,464	390,356	1,925,993	4,475,272	4,918,992	19,042,349	1,212,369	1,083,026	257,553	4,579,550	7,132,498	26,174,847
USE OF FUND BALANCE	-	29	113,455	880,580	-	-	994,064	448,457	144,777	562,625	530,051	1,685,910	2,679,974
<i>Projected Expenditures:</i>													
Salaries & Benefits	348,223	2,258,180	977,474	1,450,305	2,811,796	2,867,402	10,713,381	612,583	518,151	130,717	450,000	1,711,452	12,424,832
Supplies & Services	67,785	1,558,550	447,314	600,050	2,605,147	2,481,236	7,760,082	1,039,301	944,861	323,481	71,857	2,379,500	10,139,583
Other/Interfund Charges	264	392,515	4,412	28,536	55,075	79,650	560,452	8,331	4,848	3,000	35,861	52,040	612,492
Capital Assets	-	7,967	10,000	235,842	48,907	10,500	313,216	194	175,000	256,000	2,819,647	3,250,841	3,564,057
Contributions & Transfers	-	309,962	-	433,558	-	-	743,520	416	2,949	106,980	-	110,345	853,865
Projected EXPENDITURES	416,272	4,527,174	1,439,200	2,748,291	5,520,925	5,438,788	20,090,651	1,660,825	1,645,809	820,178	3,377,365	7,504,178	27,594,829
NET GAIN/(LOSS)	-	2,388,320	(935,389)	58,282	(1,045,653)	(519,796)	(54,238)	0	(418,006)	(0)	1,732,235	1,314,229	1,259,992

YEAR-TO-DATE ACTUAL @ 4/30/2016

	Executive	Business Operations	Interpretive	Natural Resources	Regional Parks	Recreation	CORE PROGRAMS SUBTOTAL	CSA Parks & Recreation	Community Centers	Lakeland Village	Planning & Construction	CONTRACTS & CIP SUBTOTAL	Overall Grand Total
Actual REVENUE	308,572	3,674,969	347,382	981,478	4,317,403	3,350,048	12,979,852	1,195,085	453,333	171,707	2,010,646	3,830,772	16,810,623
% of Budget	74%	53%	89%	51%	96%	68%	68%	99%	42%	67%	44%	54%	64%
USE OF FUND BALANCE	-	-	71,981	1,057,714	-	-	1,129,695	-	727,657	418,553	207,615	1,353,825	2,483,520
<i>Actual Expenditures:</i>													
Salaries & Benefits	270,882	1,911,956	700,406	1,193,318	2,122,887	2,028,688	8,228,137	342,449	453,572	53,816	267,719	1,117,556	9,345,693
Supplies & Services	37,496	1,227,884	256,804	266,270	1,624,611	1,605,174	5,018,240	567,786	539,605	240,412	58,507	1,406,309	6,424,549
Other/Interfund Charges	193	407,914	2,705	22,736	43,342	76,788	553,679	8,776	12,583	2,635	57,982	81,976	635,655
Capital Assets	-	52,646	10,692	107,251	48,907	10,368	229,863	-	172,287	352,813	941,248	1,466,347	1,696,211
Contributions & Transfers	-	287,372	-	404,133	-	-	691,505	416	2,949	-	-	3,365	694,871
Actual EXPENDITURES	308,572	3,887,772	970,607	1,993,708	3,839,748	3,721,018	14,721,424	919,428	1,180,996	649,676	1,325,455	4,075,554	18,796,978
% of Budget	74%	86%	67%	73%	70%	68%	73%	55%	72%	79%	39.2%	54%	68%
NET GAIN/(LOSS)	-	(212,804)	(551,243)	45,484	477,655	(370,970)	(611,877)	275,657	(6)	(59,415)	892,807	1,109,042	497,165



ACTUALS COMPARATIVE

4/30/2015

	Executive	Business Operations	Interpretive	Natural Resources	Regional Parks	Recreation	CORE PROGRAMS SUBTOTAL	CSA Parks & Recreation	Community Centers	Lakeland Village	Planning & Construction	CONTRACTS & CIP SUBTOTAL	Overall Grand Total
REVENUE	306,794	2,984,237	307,163	826,390	4,001,824	2,689,681	11,116,088	2,049,880			1,157,552	3,207,432	14,323,520
USE OF FUND BALANCE	-	-	49,194	588,760	-	-	637,954	-			522,839	522,839	1,160,793
<i>Actual Expenditures:</i>													
Salaries & Benefits	281,819	1,459,612	690,710	1,141,765	2,106,103	1,908,512	7,588,520	503,310			105,450	608,760	8,197,280
Supplies & Services	24,782	1,068,018	247,763	205,115	1,946,009	1,626,758	5,118,445	869,061			141,900	1,010,962	6,129,406
Other/Interfund Charges	194	272,494	2,614	16,895	62,188	55,410	409,795	12,628			266,324	278,952	688,747
Capital Assets	-	(26,282)	-	-	17,032	13,686	4,436	1,051			1,206,481	1,207,532	1,211,968
Contributions & Transfers	-	-	-	-	-	-	-	-			-	-	-
EXPENDITURES	306,794	2,773,842	941,087	1,363,775	4,131,331	3,604,366	13,121,195	1,386,050	-	-	1,720,155	3,106,205	16,227,401
NET GAIN/(LOSS)	-	210,394	(584,731)	51,375	(129,507)	(914,684)	(1,367,153)	663,830	-	-	(39,764)	624,066	(743,088)

4/30/2016

	Executive	Business Operations	Interpretive	Natural Resources	Regional Parks	Recreation	CORE PROGRAMS SUBTOTAL	CSA Parks & Recreation	Community Centers	Lakeland Village	Planning & Construction	CONTRACTS & CIP SUBTOTAL	Overall Grand Total
REVENUE	308,572	3,674,969	347,382	981,478	4,317,403	3,350,048	12,979,852	1,195,085	453,333	171,707	2,010,646	3,830,772	16,810,623
USE OF FUND BALANCE	-	-	71,981	1,057,714	-	-	1,129,695	-	727,657	418,553	207,615	1,353,825	2,483,520
<i>Actual Expenditures:</i>													
Salaries & Benefits	270,882	1,911,956	700,406	1,193,318	2,122,887	2,028,688	8,228,137	342,449	453,572	53,816	267,719	1,117,556	9,345,693
Supplies & Services	37,496	1,227,884	256,804	266,270	1,624,611	1,605,174	5,018,240	567,786	539,605	240,412	58,507	1,406,309	6,424,549
Other/Interfund Charges	193	407,914	2,705	22,736	43,342	76,788	553,679	8,776	12,583	2,635	57,982	81,976	635,655
Capital Assets	-	52,646	10,692	107,251	48,907	10,368	229,863	-	172,287	352,813	941,248	1,466,347	1,696,211
Contributions & Transfers	-	287,372	-	404,133	-	-	691,505	416	2,949	-	-	3,365	694,871
EXPENDITURES	308,572	3,887,772	970,607	1,993,708	3,839,748	3,721,018	14,721,424	919,428	1,180,996	649,676	1,325,455	4,075,554	18,796,978
NET GAIN/(LOSS)	-	(212,804)	(551,243)	45,484	477,655	(370,970)	(611,877)	275,657	(6)	(59,415)	892,807	1,109,042	497,165

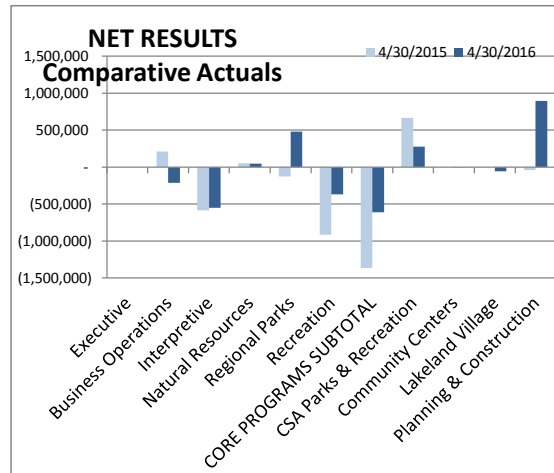
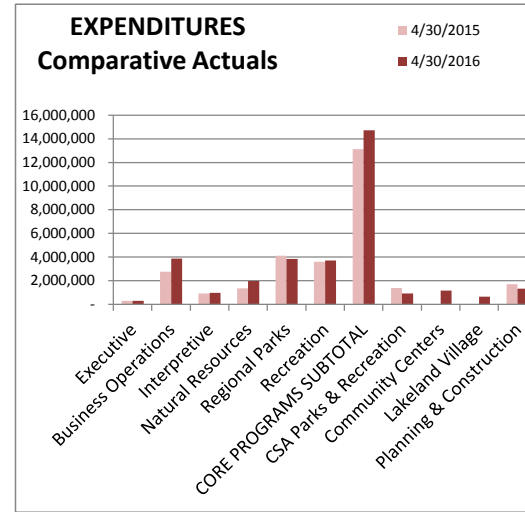
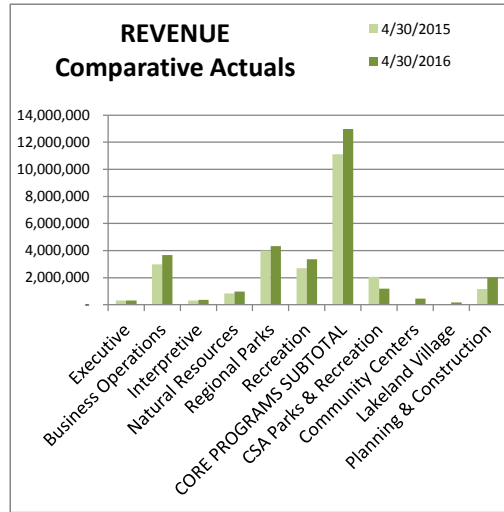
Rev Diff	1,777	690,732	40,220	155,088	315,579	660,367	1,863,763	(854,795)	453,333	171,707	853,095	623,340	2,487,103
* Exp Diff	1,777	1,113,930	29,520	629,933	(291,584)	116,653	1,600,228	(466,623)	1,180,996	649,676	(394,700)	969,349	2,569,577
Net Diff	-	(423,198)	33,488	(5,891)	607,163	543,714	755,276	(388,173)	(6)	(59,415)	932,571	484,977	1,240,253

Approp1 diff	(10,936)	452,344	9,695	51,553	16,785	120,176	639,617	(160,861)	453,572	53,816	162,269	508,796	1,148,413
Approp2 diff	12,714	159,866	9,041	61,155	(321,398)	(21,584)	(100,205)	(301,276)	539,605	240,412	(83,394)	395,348	295,143
Approp3 diff	(1)	135,420	91	5,841	(18,846)	21,378	143,883	(3,851)	12,583	2,635	(208,342)	(196,976)	(53,092)
Approp4 diff	-	78,927	10,692	107,251	31,875	(3,318)	225,427	(1,051)	172,287	352,813	(265,233)	258,816	484,243
Approp5 diff	-	287,372	-	404,133	-	-	691,505	416	2,949	-	-	3,365	694,871
*	1,777	1,113,930	29,520	629,933	(291,584)	116,653	1,600,228	(466,623)	1,180,996	649,676	(394,700)	969,349	2,569,577

0.07% 43.35% 1.15% 24.52% -11.35% 4.54% 62.28% -18.16% 45.96% 25.28% -15.36% 37.72% 100.00%



ACTUALS COMPARATIVE



14%
5%
-8%
40%

44.7%
11.5%
-2.1%
18.8%
27.0%
100%



FY15-16 BUDGET CHANGES

FY15-16 ORIGINAL BUDGET

	Executive	Business Operations	Interpretive	Natural Resources	Regional Parks	Recreation	CORE PROGRAMS SUBTOTAL	CSA Parks & Recreation	Community Centers	Lakeland Village	Planning & Construction	CONTRACTS & CIP SUBTOTAL	Overall Grand Total
Current BUDGET REVENUE	463,158	5,574,211	485,340	1,807,141	5,704,743	5,007,500	19,042,093	1,369,762	1,224,000	-	10,026,064	12,619,826	31,661,919
USE OF FUND BALANCE		-	96,487	1,102,673	-	-	1,199,160	-	-	-	2,227,675	2,227,675	3,426,835
<i>Current BUDGET Expenditures:</i>													
Salaries & Benefits	348,878	2,106,737	916,388	1,514,994	2,871,821	2,892,111	10,650,929	392,816	694,542	-	240,825	1,328,183	11,979,112
Supplies & Services	112,980	1,659,159	399,551	569,839	3,040,821	2,160,464	7,942,814	765,994	505,370	-	5,250	1,276,614	9,219,428
Other/Interfund Charges	1,300	469,067	2,450	20,850	49,810	84,724	628,201	6,200	-	-	10,200	16,400	644,601
Capital Assets	-	8,500	-	100,000	270,000	10,000	388,500	100,000	125,000	-	11,928,314	12,153,314	12,541,814
Contributions & Transfers	-	286,795	-	760,000	-	-	1,046,795	189,752	198,737	-	-	388,488	1,435,283
Current BUDGET EXPENDITURES	463,158	4,530,258	1,318,389	2,965,683	6,232,452	5,147,299	20,657,239	1,454,762	1,523,649	-	12,184,589	15,162,999	35,820,238
NET GAIN/(LOSS)	-	1,043,953	(736,562)	(55,869)	(527,709)	(139,799)	(415,986)	(85,000)	(299,649)	-	69,150	(315,498)	(731,484)

ADJUSTMENTS

	Executive	Business Operations	Interpretive	Natural Resources	Regional Parks	Recreation	CORE PROGRAMS SUBTOTAL	CSA Parks & Recreation	Community Centers	Lakeland Village	Planning & Construction	CONTRACTS & CIP SUBTOTAL	Overall Grand Total
CHANGES IN REVENUE	(46,886)	1,341,253	(94,984)	118,852	(1,229,471)	(88,508)	256	(157,393)	(140,974)	257,553	(5,446,514)	(5,487,328)	(5,487,072)
USE OF FUND BALANCE	-	29	16,968	(222,093)	-	-	(205,096)	448,457	727,657	418,553	(1,697,624)	(102,958)	(308,053)
<i>CHANGES IN Expenditures:</i>													
Salaries & Benefits	(655)	151,443	61,086	(64,689)	(60,025)	(24,709)	62,452	219,767	(176,391)	130,717	209,175	383,269	445,720
Supplies & Services	(45,195)	(100,609)	47,763	30,211	(435,674)	320,772	(182,731)	273,307	439,491	323,481	66,607	1,102,886	920,155
Other/Interfund Charges	(1,036)	(76,552)	1,962	7,686	5,265	(5,074)	(67,749)	2,131	4,848	3,000	25,661	35,640	(32,109)
Capital Assets	-	(533)	10,000	135,842	(221,093)	500	(75,284)	(99,806)	50,000	256,000	(9,108,667)	(8,902,473)	(8,977,757)
Contributions & Transfers	-	23,167	-	(326,442)	-	-	(303,275)	(189,335)	(195,788)	106,980	-	(278,143)	(581,419)
CHANGES IN EXPENDITURES	(46,886)	(3,084)	120,811	(217,392)	(711,527)	291,489	(566,588)	206,064	122,160	820,178	(8,807,224)	(7,658,821)	(8,225,409)
CHANGES IN NET GAIN/(LOSS)	-	1,344,366	(198,827)	114,151	(517,944)	(379,997)	361,748	85,000	464,522	(144,073)	1,663,085	2,068,535	2,430,283

FY15-16 PROJECTED

	Executive	Business Operations	Interpretive	Natural Resources	Regional Parks	Recreation	CORE PROGRAMS SUBTOTAL	CSA Parks & Recreation	Community Centers	Lakeland Village	Planning & Construction	CONTRACTS & CIP SUBTOTAL	Overall Grand Total
Projected REVENUE	416,272	6,915,464	390,356	1,925,993	4,475,272	4,918,992	19,042,349	1,212,369	1,083,026	257,553	4,579,550	7,132,498	26,174,847
USE OF FUND BALANCE		29	113,455	880,580	-	-	994,064	448,457	727,657	418,553	530,051	2,124,717	3,118,782
<i>Change from Original</i>	-10%	24%	-20%	7%	-22%	-2%	0%	-11%	-12%	0%	-54%	-43%	-17%
<i>Projected Expenditures:</i>													
Salaries & Benefits	348,223	2,258,180	977,474	1,450,305	2,811,796	2,867,402	10,713,381	612,583	518,151	130,717	450,000	1,711,452	12,424,832
Supplies & Services	67,785	1,558,550	447,314	600,050	2,605,147	2,481,236	7,760,082	1,039,301	944,861	323,481	71,857	2,379,500	10,139,583
Other/Interfund Charges	264	392,515	4,412	28,536	55,075	79,650	560,452	8,331	4,848	3,000	35,861	52,040	612,492
Capital Assets	-	7,967	10,000	235,842	48,907	10,500	313,216	194	175,000	256,000	2,819,647	3,250,841	3,564,057
Contributions & Transfers	-	309,962	-	433,558	-	-	743,520	416	2,949	106,980	-	110,345	853,865
Projected EXPENDITURES	416,272	4,527,174	1,439,200	2,748,291	5,520,925	5,438,788	20,090,651	1,660,825	1,645,809	820,178	3,377,365	7,504,178	27,594,829
<i>Change from Original</i>	-10%	0%	9%	-7%	-11%	6%	-3%	14%	8%	0%	-72%	-51%	-23%
NET GAIN/(LOSS)	-	2,388,320	(935,389)	58,282	(1,045,653)	(519,796)	(54,238)	0	164,873	(144,073)	1,732,235	1,753,037	1,698,799
<i>Change from Original</i>	0%	129%	27%	-204%	98%	272%	-87%	-100%	-155%	0%	2405%	-656%	-332%



FUND BALANCE SUMMARY, FY15-16

FUND	DESCRIPTION	FY15-16 Ending Fund Balance	FY15-16 Revenues PROJECTED	FY15-16 Expenditures PROJECTED	FY15-16 Net Gain/(Loss) PROJECTED	Fund Balance Adjustments	Projected Ending Fund Balance @ 6/30/2016
GENERAL OPERATIONS	25400 Operating Fund	1,868,557	12,234,031	(12,281,094)	(47,063)		1,821,494
	25401 Historical Commission	27,059	250	(3,400)	(3,150)		23,909
	25420 Recreation Fund	116,656	4,918,992	(5,438,788)	(519,796)		(403,140)
	25430 Habitat & Open Space Mgmt	1,525,818	500,533	(739,024)	(238,491)		1,287,326
	25440 Off-Hwy Vehicle Commission	548,627	153,491	(32,000)	121,491	(286,452)	383,666
	25500 Fish&Game Commission	9,754	2,021	(2,050)	(29)		9,725
	25510 Resident Utilities Trust	371,082	50,604	(50,300)	304		371,386
	25520 Arundo Removal	703,798	92,529	(374,960)	(282,431)	286,452	707,818
33200 Lakeland Village	801,047	257,553	(808,446)	(550,893)		250,154	
CONTRACTS	25540 Multi-Species Reserve	208,015	367,134	(406,379)	(39,245)		168,769
	25550 Santa Ana River Mitigation Bank	3,861,497	7,727	(83,989)	(76,262)		3,785,235
	25590 MSHCP Reserve Management	618,290	865,220	(1,218,908)	(353,688)		264,602
	25600 CSA Park Maintenance & Operations	927,758	1,212,369	(1,669,872)	(457,503)	(144,777)	325,477
	25610 Community Centers	-	1,083,026	(1,645,809)	(562,783)	144,777	(418,006)
CIP	33100 District-Funded CIP	2,384,954	202,269	(732,320)	(530,051)		1,854,903
	33110 Grant-Funded CIP	3,159,353	1,338,359	(1,338,019)	340	2,216	3,161,909
	33120 DIF-Funded CIP	1,798,753	2,888,047	(769,469)	2,118,577		3,917,330
	33160 SAR Parkway to Prado Trail	2,214	2	-	2	(2,216)	0
51560 Iodine Springs Trust	355,884	739	-	739		356,624	
GRAND TOTAL		19,289,114	26,174,896	(27,594,829)	(1,419,933)	-	17,869,180



ENDING FUND BALANCE AND RESERVE ANALYSIS, FY15-16

OPERATING FUND 25400, DISTRICT CIP FUND 33100

OPERATING EXPENDITURES

Total Expenditures 12,281,094
One-Time Exp:

Operational Expenditures 12,281,094

GENERAL RESERVE ~ Target @ 32%

25% unassigned fund balance 3,070,274
5% leave liability 614,055
2% Disaster relief 245,622

Minimum Required Fund Balance 3,929,950

25400 FUND BALANCE

1,821,494

Over/(Under) Reserved (2,108,456)

% of operational expenditures 14.8%

CIP RESERVE ~ Target @ 16%

5% Capital Asset Maintenance Projects 614,055
1% Energy Conservation Projects 122,811
10% Future Acquisitions and Land Purchases 1,228,109

Minimum Required Fund Balance 1,964,975

33100 FUND BALANCE

1,854,903

Over/(Under) Reserved (110,072)

% of operational expenditures 15.1%

TOTAL RESERVES ~ Target @ 48%

FY15-16 TOTAL RESERVES

3,676,398

Over/(Under) Reserved (2,218,528)

% of operational expenditures 29.9%



FY15-16 ACTUAL REVENUE BY FUND AND PROGRAM as of 4/30/2016

Program	Area	Operating Fund	Historical Commission	Recreation	Habitat & Open Space Mgmt	Off-Hwy Vehicle Commission	Fish&Game Commission	Resident Utilities Trust	Arundo Removal	Habitat & Open Space Management	Off-Hwy Vehicle Commission	Natural Resources Education	Multi-Species Reserve	Santa Ana River Mitigation Bank	MSHCP Reserve Mgmt	CSA Parks & Rec	Community Centers	District CIP	Grant CIP	DIF CIP	Prop 84	SART	Lakeland Village	TRUST	Grand Total	
		25400	25401	25420	25430	25440	25500	25510	25520	25521	25522	25535	25540	25550	25590	25600	25610	33100	33110	33120	33121	33150	33160	33200	51560	
Regional Parks Total		4,274,059		-				43,344																	4,317,403	
Grand Total		8,786,553	311	3,350,048	296,905	100,173	1,664	43,344	62,679	(350)	(291)	(6)	86,694	8,121	467,601	1,195,085	453,333	4,847	(37,654)	1,818,078	1,389	(342)	5	171,707	729	16,810,623



FY15-16 ACTUAL REVENUE BY ACCOUNT as of 4/30/2016

Account	Description	Business Operations	Interpretive	Recreation	Regional Parks	Natural Resources	Planning & Construction	CSA Parks & Recreation	Community Centers	Lakeland Village	Grand Total
700020	Prop Tax Current Secured	2,791,141								142,318	2,933,459
701020	Prop Tax Current Unsecured	181,323								8,532	189,854
703000	Prop Tax Prior Unsecured	-								750	750
704000	Prop Tax Current Supplemental	28,737								2,260	30,998
705000	Prop Tax Prior Supplemental	23,171								1,246	24,417
715070	RDV Prty Tax, LMIH Resdul Asts	27,117									27,117
740020	Interest-Invested Funds	3,116	32	431	784	14,310	14,795	1,153		1,527	36,149
741000	Rents			360,130	35,288			38,642	26,303		460,363
741020	Admissions			40,000							40,000
741080	Exhibits			12,483	(2,262)						10,222
741260	Land Lease	9,517	-		-	-					9,517
741300	Lease To Non-County Agency								88,030		88,030
741360	Concessions			-	143,219						143,219
741520	Vending Machines			307	11						317
751680	CA-Grant Revenue						(53,945)				(53,945)
752800	CA-Homeowners Tax Relief	48,169								2,228	50,397
755190	Off Highway Vehicle Park & Rec					98,642					98,642
771870	Plan Review Fees						84,838				84,838
771930	Deposit-Based Fees						58,986				58,986
776740	Recreation Fees		290,379	2,338,442	3,832,569	14,467		17,820	7,888		6,501,564
776760	Reservation-Fees			-	170,248						170,248
777480	Reimbursement of Cost - Admin OH	85,288									85,288
777520	Reimbursement For Services	-	-	28,270	-	719,316	-	-			747,586
777550	Right Of Way Services	-					80,500				80,500
777610	Utilities				7,272						7,272
777730	Fish & Game-Cc Portion	1,642									1,642
778150	Interfnd -Leases	-		2,278	200	-			70,113		72,591
778280	Interfnd -Reimb For Service	-				4,743		1,135,470	-		1,140,213
778440	Interfund-Parking				1,073						1,073
780180	Sale Of Books	30	279								309
781000	Contractual Revenue	379,610								12,846	392,456
781120	Rebates & Refunds	-		13,600	4,174		-				17,774
781220	Contributions & Donations	-	21	6,776	-		-	-			6,797
781360	Other Misc Revenue	4,294	1,672	1,600	124,827		10,000	-	-		142,393
781480	Program Revenue	6,253	-	-	-						6,253
781560	Contrib Fr Non-County Agencies		45,000								45,000
781850	Grants-Nongovtl Agencies	-		3,833	-						3,833
790500	Operating Transfer-In	394,133	10,000	286,795	-	-	-				690,928
790600	Contrib Fr Other County Funds	-	-	255,103	-	130,000	1,815,472	2,000	261,000		2,463,575
Grand Total		3,983,540	347,382	3,350,048	4,317,403	981,478	2,010,646	1,195,085	453,333	171,707	16,810,623



FY15-16 ACTUAL REVENUE BY FUND & ACCOUNT as of 4/30/2016

Account	Description	25400	25401	25420	25430	25440	25500	25510	25520	25521	25522	25535	25540	25550	25590	25600	33100	33110	33120	33121	33150	33160	33200	51560	25610	Grand Total	
781660	Redevelopment Pass Through	-																									-
781850	Grants-Nongovtl Agencies	-		3,833																						-	3,833
785000	Special Items	-																									-
790020	Sale Of Real Estate	-																									-
790040	Loss or Gain Sale Fixed Assets	-																									-
790500	Operating Transfer-In	404,133		286,795	-																						690,928
790600	Contrib Fr Other County Funds	-		255,103	130,000	-										2,000			1,815,472							261,000	2,463,575
790900	Contrib Fr Other County Funds																										-
778370	Interfund - Project Costs																										-
Grand Total		8,786,553	311	3,350,048	296,905	100,173	1,664	43,344	62,679	(350)	(291)	(6)	86,694	8,121	467,601	1,195,085	4,847	(37,654)	1,818,078	1,389	(342)	5	171,707	729	453,333	16,810,623	



FY15-16 ACTUAL EXPENDITURES BY FUND / PROGRAM as of 4/30/2016

Program	Area	Operating Fund	Historical Commission	Recreation	Habitat & Open Space Management	Resident Utilities Trust	Arundo Removal	Multi-Species Reserve	Santa Ana River Mitigation Bank	MSHCP Reserve Mgmt	CSA Parks & Rec, CommCtrs	DISTRICT CIP	GRANT CIP	DIF CIP	DIF East Parks	Lakeland Village	Grand Total
		25400	25401	25420	25430	25510	25520	25540	25550	25590	25600	25610	33100	33110	33120	33200	
Recreation	Jurupa Valley Boxing Club			65,080													65,080
	Drop Zone - Competition Pool			295,930													295,930
	Drop Zone - General			480,152													480,152
	Drop Zone - Water Park			838,875													838,875
Recreation Total				3,721,018													3,721,018
Regional Parks	Bogart	114,982															114,982
	Gopher Hole	118,340															118,340
	Idyllwild	177,769															177,769
	Mayflower	290,942															290,942
	McCall	24,236															24,236
	Reservations	151,463															151,463
	Trails	56,534															56,534
	Park Residences					24,157											24,157
	Blythe Mobile Home Park	-															-
	Lake Cahuilla	388,648															388,648
	Hurkey Creek	229,938															229,938
	Other Parks	-															-
	Rancho Jurupa	938,244									-						938,244
	Lake Skinner	870,861															870,861
	Parks General Admin	381,167															381,167
	Lawler Lodge & Alpine Cabins2	57,166															57,166
	Kabian	15,301															15,301
Regional Parks Total		3,815,591				24,157					-						3,839,748
Community Centers	Community Centers General Admin										62	173,089					173,151
	Goodhope Park										85	186,589					186,673
	Eddie Dee Smith Community Center	184									3,824	150,305					154,313
	James Venable Community Center										2,748	28,271					31,019
	Mead Valley Community Center	193									885	539,473					540,552
	Moses-Shaffer Community Center										2,624	79,014					81,638
	Norton Younglove Community Center										2,159	11,484					13,643
	Moses-Shafer Community Center	6															6
Community Centers Total		384									12,387	1,168,225					1,180,996
CSA Parks & Recreation	Cabazon Park										42,366						42,366
	Deleo Sports Park										149,580						149,580
	Coral Canyon Park										30,307						30,307
	Montecito Park										33,502						33,502
	Highgrove Park										30,378						30,378
	Discovery Park										5,451						5,451
	Central Park										25,490						25,490
	Willows Park										39,293						39,293
	Overlook Park										4,456						4,456
	Joseph Park										6,610						6,610
	Idyllwild Town Hall	748									194,308						195,056
	Morgan Hill Park										46,394						46,394
	Galleron Park										32,432						32,432
	Madigan Park										43,194						43,194
	CSA Parks & Recreation General Admin										234,919						234,919
CSA Parks & Recreation Total		748									918,680						919,428
Lakeland Village	Lakeland Village Community Center										20,255					558,716	578,971



FY15-16 ACTUAL EXPENDITURES BY FUND / PROGRAM as of 4/30/2016

Program	Area	Operating Fund	Historical Commission	Recreation	Habitat & Open Space Management	Resident Utilities Trust	Arundo Removal	Multi-Species Reserve	Santa Ana River Mitigation Bank	MSHCP Reserve Mgmt	CSA Parks & Rec, CommCtrs	DISTRICT CIP	GRANT CIP	DIF CIP	DIF East Parks	Lakeland Village	Grand Total	
Lakeland Village	Perret Park	3,152									7,044						60,508	70,704
Lakeland Village Total		3,152									27,299						619,225	649,676
Grand Total		9,260,755	77	3,721,018	507,329	24,157	274,539	275,172	28,607	964,984	959,567	1,168,225	101,245	591,874	296,795	619,225	18,796,978	



FY15-16 ACTUAL EXPENDITURES BY PROGRAM ACCOUNT as of 4/30/2016

Account	Description	Exec Admin	Business Operations	Interpretive	Regional Parks	Natural Resources	Recreation	Community Centers	CSA Parks & Recreation	Lakeland Village	Planning & Construction	Grand Total
520705	Food	33	1,505	471	-	15	189,105	1,746	1,471	111	-	194,457
520710	Feed-Animal			5,607	1,147	83						6,837
520800	Household Expense		13	2,657	31,617	243	9,633	143	-	106		44,411
520805	Appliances		-	-	439	-	-	715				1,154
520815	Cleaning and Custodial Supp		-	2,237	690	114	13,469	2,312	470	294		19,585
520820	Janitorial Services		1,390	-	2,325		13,184	42,909	17,357	-		77,166
520825	Kitchen And Dining Supplies		113	7	5		2,025					2,149
520830	Laundry Services	-	-	-	-		11,237					11,237
520845	Trash		6,243	10,721	118,620	10,467	20,273	12,561	3,538	6,132		188,555
520930	Insurance-Liability		138,756									138,756
520945	Insurance-Property		290,340									290,340
521320	Maint-Boat				5,501							5,501
521340	Maint-Communications Equipment		20,091	1,655	(1,624)	81	1,105	908	388	3,756		26,361
521360	Maint-Computer Equip	101	106,678	1,150	6,417	363	1,231	1,776	464	1,900	2,030	122,111
521380	Maint-Copier Machines		4,086	-	-	-	6,573	609	1,264		753	13,284
521420	Maint-Field Equipment		624	992	17,547	12,994	319	324	-			32,800
521440	Maint-Kitchen Equipment		-	99	-		439	3,041				3,579
521500	Maint-Motor Vehicles		5,366	58	19,437	9,232	1,360		2,003			37,456
521560	Maint-Other			149	30	-	-	-	538			717
521580	Maint-Radio Elec Equipment		-	-	-	65	-					65
521600	Maint-Service Contracts	-	49,256	32,788	115,811	-	143,412	31,459	236,092	13,176	-	621,993
521640	Maint-Software	1,600	11,911	-	14,705	284		669		295	245	29,709
521660	Maint-Telephone	-	1,157	-	-		-					1,157
521700	Maint-Alarms		2,160	3,088	3,612	550	2,188	705		1,863		14,165
521720	Maint-Fire Equipment		398	325	2,705	369	1,583	1,860	-	1,562		8,802
521740	Maint-Parts		4,186	2,289	28,189	-	6,983	3,197	9,450	10,916		65,210
521760	Maint-Tires		319	557	4,171	4,129	43	-				9,219
521780	Maint-Batteries		-	-	-		-	65			-	65
522310	Maint-Building and Improvement		35,216	14,779	75,880	8,165	5,543	56,781	48,641	23,176		268,182
522320	Maint-Grounds		7,382	4,468	52,739	49,254	35,947	15,153	15,523	-	-	180,467
522330	Maint-Indoor Lighting		-	-	-		114					114
522340	Maint-Rec Facilities		-	-	33,824		34,393		15,358	780		84,355
522350	Maint-Vandalism		78	-	18	35	35	315	2,538			3,020
522390	Maint-Improve Sewer		-	-	4,142	-			-			4,142
522400	Maint-Improve Water		-	-	17,617	25,717						43,333
522610	Road Maintenance Supplies		-	-	219	-						219
523100	Memberships	1,990	805	1,120	3,175	-	670	300	-		-	8,060
523220	Licenses And Permits	-	-	949	4,833	168	6,496	582	482	997	-	14,506
523230	Miscellaneous Expense		405	-	74	-	200		-			679
523250	Refunds		-	-	1,023		1,201				9,446	11,670
523260	Sales and Use Tax						50,122		19			50,141
523270	Special Events	-	226	1,334	1,040	3,320	3,678	20,123	41,550	6,284		77,555
523290	Bank Charges		247	830	64,441		49,218	73	2,850			117,660



FY15-16 ACTUAL EXPENDITURES BY PROGRAM ACCOUNT as of 4/30/2016

Account	Description	Exec Admin	Business Operations	Interpretive	Regional Parks	Natural Resources	Recreation	Community Centers	CSA Parks & Recreation	Lakeland Village	Planning & Construction	Grand Total
523340	Late Charge		15	81	448	40	317	14	158	7	-	1,080
523600	Audiovisual Expense		-		-		563					563
523620	Books/Publications	-	7,047	121	230	-	330	526	29		253	8,535
523640	Computer Equip-Non Fixed Asset	119	40,760	1,292	1,047	404	551	1,685	-	3,804	-	49,662
523660	Computer Supplies		-	-	1	212	-					213
523680	Office Equip Non Fixed Assets	-	3,978	2,384	1,500	471	4,514	3,104	644	9,051	259	25,904
523700	Office Supplies	350	10,072	7,258	8,557	1,720	10,394	4,245	810	760	897	45,062
523720	Photocopying		-	255	-	62		162				478
523760	Postage-Mailing	16	7,062	192	258	255	1,296	17	9	871	50	10,026
523780	Printed Forms	-	45	68	67		-					179
523800	Printing/Binding	673	1,884	1,577	10,309	162	980	852	-	832	1,292	18,562
523820	Subscriptions	-	17,316		-	-	-					17,316
523840	Computer Equipment-Software	-	24,665	-	8,630	-	-					33,295
523900	Graphics		747	716								1,463
523940	Recruiting Expense		-		174		126		75			375
524560	Auditing And Accounting		16,604									16,604
524580	Background-Reference Service	-	42		-							42
524660	Consultants	14,925		-	16,825						36,692	68,442
524820	Engineering Services		4,669		418		-	-	-			5,087
524840	Fingerprinting Services	-	427	95	12,294	141	15,643	716	532	4	82	29,933
524940	Instructors-Trainers						3,339					3,339
525060	Medical Examinations-Physicals	-	4,376	845	6,556	595	32,397	1,347	2,521	1,712	-	50,348
525080	Temp Assist Pool Svcs		6,298	2,173	9,112	178	2,391	8,124	1,718	1,717	1,445	33,157
525160	Photography Services						245	640	640			1,525
525300	OASIS Processing- Financials		116,550			3,079						119,629
525310	ESD Processing- HRMS	539	16,690	5,091	1,492	5,388	29,182	3,421	3,006	5,095		69,904
525320	Security Guard Services					-	93,460	94,902	41,092	54,149		283,602
525330	RMAP Services		1,811									1,811
525440	Professional Services	-	30,660	800	165	2,797	1,488	-	784	26,054	1,680	64,428
525520	Veterinary Services			480								480
525600	Security			-	-	-	712					712
526420	Advertising		-	182	-	-	-		1,415		-	1,597
526510	Rent-Lease Cable TV				459		-	402				861
526530	Rent-Lease Equipment				828	893	-	5,079	53			6,853
526700	Rent-Lease Bldgs								2,250			2,250
526910	Field Equipment-Non Assets	-	269	504	1,624	10,050	8,730	7,868	-	332	-	29,376
526930	Flashlights/Batteries/Bulbs		68	271	501	41	423	-	20			1,323
526940	Locks/Keys		65	48	1,997	1,156	509	315	1,893	-	83	6,065
526950	Maintenance Tools		104	19	1,249	-	235		-			1,607
526960	Small Tools And Instruments		356	1,415	15,172	6,564	3,847	7,038	10,692	3,180		48,264
527100	Fuel			-	1,929	-	-					1,929
527140	Welding Supplies				510	602	30		243			1,385
527160	Shop Supplies		54	18	933	154	41		-			1,200



FY15-16 ACTUAL EXPENDITURES BY PROGRAM ACCOUNT as of 4/30/2016

Account	Description	Exec Admin	Business Operations	Interpretive	Regional Parks	Natural Resources	Recreation	Community Centers	CSA Parks & Recreation	Lakeland Village	Planning & Construction	Grand Total
537260	Interfnd Exp-GIS		9,419		3,162	-					-	12,582
540060	Improvements-Land					3,409					739,536	742,945
542060	Improvements-Building									302,236		302,236
542100	Parks Buildings							172,287			13,519	185,806
542120	Improvements-Infrastructure										188,192	188,192
546080	Equipment-Computer		44,678									44,678
546160	Equipment-Other		7,967	10,692	48,907		10,368			50,577		128,511
546360	Capital Assets - Equipm					103,842						103,842
551000	Operating Transfers-Out		286,795			404,133						690,928
510320	Temporary Salaries								1,379			1,379
510520	Bilingual Pay								99			99
510620	Shift Differential								141			141
513020	Retirement-Misc Temp								16			16
515120	Long Term Disability								1			1
520020	Pest and Insect Control						1,692					1,692
520330	Communication Services						162					162
520845	Trash							15				15
521360	Maint-Computer Equip				182							182
521420	Maint-Field Equipment						5,642					5,642
521660	Maint-Telephone										179	179
521700	Maint-Alarms						738					738
522340	Maint-Rec Facilities			343								343
523250	Refunds				94							94
523620	Books/Publications						60					60
523820	Subscriptions						384					384
527660	Operational Marketing							265	566			831
529520	Sewer System			790								790
Grand Total		308,572	3,887,772	970,607	3,839,748	1,993,708	3,721,018	1,180,996	919,428	649,676	1,325,455	18,796,978



FY15-16 ACTUAL EXPENDITURES BY FUND ACCOUNT as of 4/30/2016

Account	Description	25400	25401	25420	25430	25510	25520	25540	25550	25590	25600	25610	33100	33110	33120	33200	Grand Total	
510040	Regular Salaries	3,064,785		619,483	242,731		54,912	126,291	7,068	366,603	241,262	260,471			-	13,600	4,997,207	
510200	Payoff Permanent-Seasonal	42,728		21,679	1,874		353	-			416	3,500					70,549	
510320	Temporary Salaries	122,460		17,368	1,285		314	-			19,538	59,270				115	220,350	
510340	Seasonal Salaries	208,964		990,808	22,296		30,622	28,659			2,963	3,507					1,287,818	
510420	Overtime	51,989		12,709	2,734	41	1,344	2,354		3,463	20,117	21,688				170	116,608	
510440	Annual Leave Buydown	21,942		1,755	-		-		892	2,676	-	1,768					29,032	
510520	Bilingual Pay	1,850		1,553	115		100				97	2,477				4,930	11,122	
510620	Shift Differential	10,901		36,474	1,180	12	199	343		413	863	746					51,132	
510700	Holiday Pay	30,644		29,849	3,690		865	2,777	446	1,658	15	475					70,418	
513000	Retirement-Misc.	359,634		71,702	29,747	102	6,897	18,406	959	42,748	21,107	21,166				915	573,383	
513020	Retirement-Misc Temp	2,841		13,880	235		469	-			361	965					18,751	
513120	Social Security	190,557		51,943	16,299		3,680	9,761	531	17,158	16,082	18,470				1,134	325,614	
513140	Medicare Tax	51,630		25,364	4,031		1,289	2,283	124	5,309	4,201	5,273				205	99,709	
513150	Supplemental Contribution	339,052																339,052
515040	Flex Benefit Plan	515,743		119,861	44,944	233	13,654	14,709	754	64,983	35,855	50,659				2,696	864,091	
515100	Life Insurance	2,503		537	201	3	50	104	7	306	226	208				6	4,151	
515120	Long Term Disability	6,516		1,579	399		21	504	45	575	624	313					10,577	
515160	Optical Insurance	911		113	43		-	122	12	71	117	35					1,424	
515200	Retiree Health Ins	5,473																5,473
515220	Short Term Disability	22,827		4,484	2,085	15	685	426		3,001	1,819	2,747				170	38,259	
515260	Unemployment Insurance	12,208		6,301	814		264	465	23	1,125	1,139	2,352				41	24,730	
517000	Workers Comp Insurance	156,398																156,398
518010	Def Comp Ben Mgmt & Conf	7,594		977	347		-	1,015	104	594	993	286					11,910	
518020	Flexible Spending Account Fees	106		-														106
518060	LUIINA Pension Plan	65																65
518120	SEIU Pension Plan	17,714																17,714
518140	SEIU Training	1,001		272	96	0	30	16		113	109	146				6	1,789	
518180	Other Post Employment Benefits	0		(0)														(0)
520005	Agricultural Supplies	-		489														489
520010	Herbicide	1,349		-				98										1,447
520015	Irrigation Supplies	2,249		2,522														4,777
520020	Pest and Insect Control	31,720		1,160	3,353	1,888	5,626			18	6,222	405				323	50,714	
520025	Water Bacterial Testing	1,482		1,125														2,607
520105	Protective Gear	808		734														1,542
520115	Uniforms-Replacement Clothing	7,274		15,111	722		418	337		1,939	187	105					26,093	
520220	County Radio Systems	13,130			3,161			1,482	123	3,827								21,724
520230	Cellular Phone	33,356		4,011	530		700	969	43	1,814	1,963	2,110				201	45,697	
520240	Communications Equipment	3,177		479	(150)		-	-			(150)	(351)						3,005
520250	Communications Equip-Install	1,755		-														1,755
520260	Computer Lines	4,519		9				9		41	5	589					5,172	
520320	Telephone Service	31,298		8,319	995		841	610	148	122	661	1,369				2,629	46,991	
520330	Communication Services	43,228		14,830			315	320		1,065	2,264	5,259				1,867	69,149	
520350	IT Core Services	43,994																43,994
520705	Food	1,972		189,105			37	15			1,471	1,746						194,457
520710	Feed-Animal	5,527					1,226	13		70								6,837
520800	Household Expense	33,736		9,633	151	25	526	92										44,411
520805	Appliances	439		-								715						1,154
520815	Cleaning and Custodial Supp	2,800		13,469	114		127				470	2,312				294	19,585	
520820	Janitorial Services	3,715		13,184							17,357	42,909						77,166
520825	Kitchen And Dining Supplies	125		2,025														2,149
520830	Laundry Services	-		11,237														11,237
520845	Trash	134,228		20,273	7,206		1,114	1,026		2,235	3,780	12,561				6,132	188,555	
520930	Insurance-Liability	138,756																138,756
520945	Insurance-Property	290,340																290,340
521320	Maint-Boat	5,501																5,501
521340	Maint-Communications Equipment	18,488		1,105	27		1,635		27	27	388	908				3,756	26,361	
521360	Maint-Computer Equip	116,215		1,231	27		161	40	27	269	464	1,776				1,900	122,111	



FY15-16 ACTUAL EXPENDITURES BY FUND ACCOUNT as of 4/30/2016

Account	Description	25400	25401	25420	25430	25510	25520	25540	25550	25590	25600	25610	33100	33110	33120	33200	Grand Total
525440	Professional Services	33,305		1,488		-	-	110	2,687	-	784	-	-	-	-	26,054	64,428
525520	Veterinary Services	480															480
525600	Security	-		712	-												712
526420	Advertising	182		-							1,415						1,597
526510	Rent-Lease Cable TV	459		-							42	360					861
526530	Rent-Lease Equipment	828		-	-	-	-	-		893	53	5,079					6,853
526700	Rent-Lease Bldgs										2,250						2,250
526910	Field Equipment-Non Assets	2,396		8,730				1,755		8,294	7,868	-				332	29,376
526930	Flashlights/Batteries/Bulbs	834		423	16	5	-	24		-	20	-					1,323
526940	Locks/Keys	2,177		509	65	-	15	216		875	1,893	315					6,065
526950	Maintenance Tools	1,312		235	-	60	-	-		-	-	-					1,607
526960	Small Tools And Instruments	16,793		3,847	3,420	60	618	19		2,598	12,851	4,879				3,180	48,264
527100	Fuel	1,929		-													1,929
527140	Welding Supplies	510		30	319					282	243						1,385
527160	Shop Supplies	1,005		41	107					47	-						1,200
527280	Awards/Recognition	2,375		670													3,045
527400	Electronic And Radio Supplies	-		-				2,267								16	2,283
527630	Chemicals	8,476		89,399	-						38						97,912
527650	Paper and Envelopes	-		-							72						72
527660	Operational Marketing	31,177		26,615			1,659				6,934	6,878				4,094	77,357
527680	Public Signs	8,242		1,192	1,699	-	-	63		901	991	4,569				1,399	19,056
527700	Recreation Supplies	2,460		29,913							11,091	679					44,861
527720	Safety-Security Supplies	4,547		9,171	938	-	262	85		1,418	422	502					17,493
527780	Special Program Expense	28,042		-			3,456	225			25,470	4,417				18	61,628
527840	Training-Education/Tuition	10,484		4,570	80					476	350	88					16,048
527940	Weed Abatement	1,977			999												3,078
527960	Park & Recreation	46,502									261						46,763
528020	Inventory-Stores	63,421		3,621							215						67,257
528080	Labor	249		-	-	-	-	-									249
528120	Board/Commission Expense	451	8														460
528140	Conference/Registration Fees	2,248		84			130	320		975	990						4,747
528180	Freight	174		-													174
528220	Photography Expense	-		-												736	736
528260	Field Supplies	51,898		452	447					1,651	-	116				320	54,882
528900	Air Transportation	819		1,200	-												2,019
528920	Car Pool Expense	94,145		6,335	7,011		4,901	8,351	1,575	22,402	21,331	21,485					187,536
528960	Lodging	5,423		315			44										5,781
528980	Meals	1,326		80													1,406
529000	Miscellaneous Travel Expense	60		-													60
529010	Parking Validation	282		15							62						359
529040	Private Mileage Reimbursement	18,947	-	4,543		63	435	6			12,402	6,062					42,458
529060	Public Service Transportation	141		-													141
529100	Staff Relocation Expense	2,500															2,500
529500	Electricity	361,367		355,597	4,363	(101)	2,474	-	3,012		2,398	104,045				3,308	836,464
529510	Heating Fuel	17,757		99,209			1,470	536			2,863	7,461					129,296
529520	Sewer System	131,733		27,477	3,833	-	1,228	549			2,609	11,872				2,605	181,906
529540	Utilities															139	139
529550	Water	147,076		63,728	5,462		3,763	122			878	20,883				40,788	282,699
535220	Taxes and Assessments	24,882		14,841							2,082						41,805
536760	Interfnd Exp-Audit & Acctg Fee	27,038		20,212	738		536	277		869	1,106	764					51,539
536780	Interfnd Exp-Capital Projects	300		50	-												28,849
536840	Interfnd Exp-Co Support Svc	90,621															90,621
536910	Interfnd Exp-Fuel	2,624		49	5,907		292			757							9,628
536980	Interfnd Exp-Law Enforcement			15,856													15,856
537020	Interfnd Exp-Legal Services	28,520		992	-						1,166	1,705	4,303	9,939	5,290	1,862	53,776
537080	Interfnd Exp-Miscellaneous	24,338		8,585	2,164		533			19	857	1,384		637		763	39,280
537090	Interfnd Exp-Personnel Svcs	57,528		16,204	3,288		855	1,430		5,577	3,595	8,680				10	97,167



FY15-16 ACTUAL EXPENDITURES BY FUND ACCOUNT as of 4/30/2016

Account	Description	25400	25401	25420	25430	25510	25520	25540	25550	25590	25600	25610	33100	33110	33120	33200	Grand Total
537120	Interfnd Exp-Prof & Spec Svcs	195,100									-	-	-				195,100
537260	Interfnd Exp-GIS	12,582															12,582
540060	Improvements-Land													579,833	159,703		742,945
542060	Improvements-Building			-				-								302,236	302,236
542100	Parks Buildings					-						172,287	13,519				185,806
542120	Improvements-Infrastructure												83,373	1,416	103,404		188,192
546080	Equipment-Computer	44,678															44,678
546160	Equipment-Other	67,566		10,368												50,577	128,511
546360	Capital Assets - Equipm						103,842										103,842
551000	Operating Transfers-Out	286,795						39,445	10,000	354,688							690,928
510320	Temporary Salaries										1,379						1,379
510520	Bilingual Pay										99						99
510620	Shift Differential										141						141
513020	Retirement-Misc Temp										16						16
515120	Long Term Disability										1						1
520020	Pest and Insect Control			1,692													1,692
520330	Communication Services			162													162
520845	Trash												15				15
521360	Maint-Computer Equip	182															182
521420	Maint-Field Equipment			5,642													5,642
521660	Maint-Telephone	179															179
521700	Maint-Alarms			738													738
522340	Maint-Rec Facilities	343															343
523250	Refunds	94															94
523620	Books/Publications			60													60
523820	Subscriptions			384													384
527660	Operational Marketing										566	265					831
529520	Sewer System	790															790
Grand Total		9,260,755	77	3,721,018	507,329	24,157	274,539	275,172	28,607	964,984	959,567	1,168,225	101,245	591,874	296,795	619,225	18,796,978