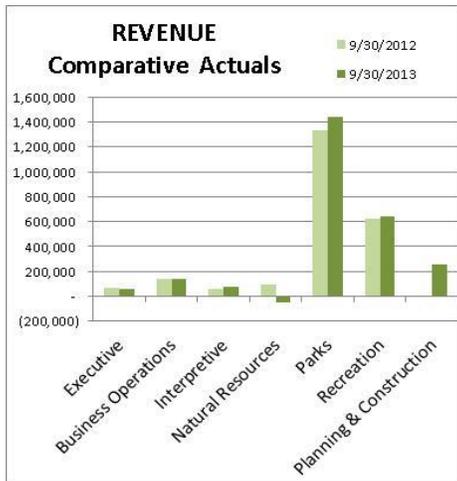




FINANCIAL STATUS ~ September 30, 2013

The budget target for regular revenues and expenditures as of September 30 is **17%**. Any areas with actual performance that deviates greatly from this target are discussed below.

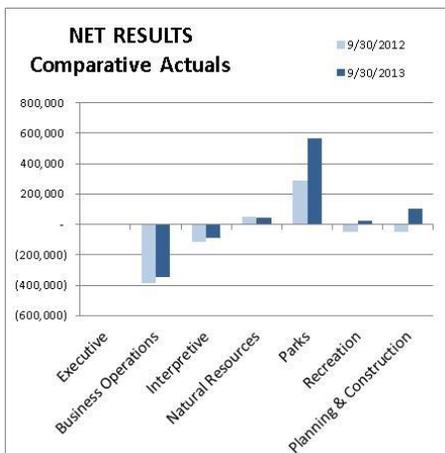
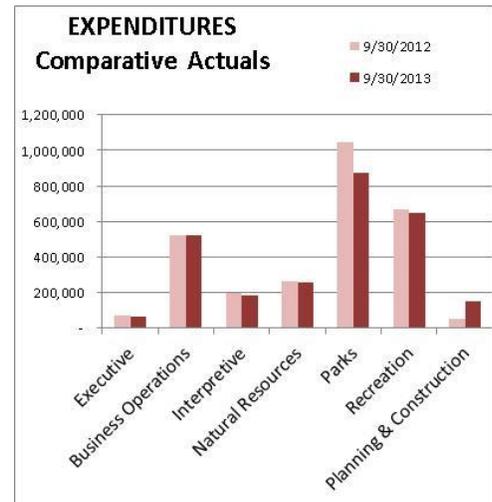


REVENUE

Overall revenue for the District is 13% of budget, which is below the target. However, The Interpretive and Parks Programs are performing better than expected for this point in the fiscal year and when compared to the same time last year. Cumulatively, the Parks Program has earned \$112K more than at the same point last fiscal year, Recreation has earned \$18K more, and Interpretive earned \$17K more. Continued great performance from these major Programs!

EXPENDITURES

Overall expenditures are below target at 13%, although this statistic is currently being affected by a very low expenditure percentage in Planning (2.6%). Most other programs are less than 2% away from the target of 17%, with Business Operations and Recreation at 18+% and other programs between 12% and 16%. Nearly all Program Area expenditures are lower than at the same point last fiscal year, which means staff are continuing to do an excellent job of monitoring costs, finding efficiencies, and using existing resources wisely.



NET RESULT

Overall, the District's cumulative net gain as of September 30, 2013 is \$233,942, which is \$495,013 more than at this same time last year. The recent rate increases and diligent expenditure monitoring are working together to help the District function efficiently, maximize resources, and increase income. Net gains of this amount will likely drop off as we finish the busy summer season, but the current trend is indeed positive.



PROGRAMS

Interpretive

As a whole, the Interpretive Program has earned 19% of budgeted revenue and has spent 16% of budgeted expenditures. Idyllwild Nature Center and Santa Rosa Plateau are performing well, earning 26% of revenue and 34%, respectively. Both centers' expenditures are higher than expected at 23% and 22%, which is likely due to higher activity that generated the additional revenue.

Gilman Ranch revenue is low at 6% of budget, and expenditures are high at 19+%. This center's Programs should be closely monitored and cost/benefit analyses should be implemented in order to ensure this area earns revenue as expected and doesn't overspend its budget.

Louis Robidoux Nature Center has only posted 1% of their projected revenue for the year, while expenditures are near target at 17.6%. Historically, this center's revenues are concentrated during the spring and summer months, with very little revenue posted during the rest of the year. Staff should ensure they are depositing all collections on a regular basis, and cost/benefit analyses should be implemented to evaluate all programs and identify revenue opportunities.

Natural Resources

The only item not in line with the budget in this Program is revenue for the Multi-Species Reserve. Management is in discussions with Municipal Water District to update our existing very old contract, and MWD is slowly making payments on outstanding invoices from the prior fiscal year. These unpaid invoices are being reflected as negative revenue in the current year financial statements, and will clear out as soon as payment is received for all outstanding invoices.

Parks

The Parks Program as a whole has earned 31% of its expected revenue and a Net Gain of \$566,740, which is \$111,965 higher than the same point last year. Most notably, the following parks earned more compared to this time last year:

- ✓ Parks General Admin +\$111,100 (+33%)
- ✓ Rancho Jurupa +\$47,461 (+21%)
- ✓ Lake Skinner +\$19,025 (+ 6%)

Three parks have earned substantially less compared to this same time last year:

- ✓ McCall Park -\$12,496 (-70%)
- ✓ Idyllwild Park -\$20,871 (-40%)
- ✓ Hurkey Creek -\$29,318 (-35%)

Revenue at the Gopher Hole camp store at Rancho Jurupa Park is down -28% (-\$16,308) compared to the same time last year, and expenditures are down by -48% (-\$24,825), due mostly to salaries being roughly -60% less. It appears that decreases in staffing and inventory purchases are negatively affecting the store's performance.



REGIONAL PARK AND OPEN-SPACE DISTRICT FY13-14 Budget

Both Lake Cahuilla and Bogart Park have done a great job to substantially reduce their expenditures while still increasing their revenues as compared to the same time last year:

- ✓ Lake Cahuilla Expenditures down -28%, revenues up 2%
- ✓ Bogart Park Expenditures down -37%, revenues up 10%

McCall Park also greatly reduced its expenditures by -28%, but its revenues also fell by -36%.

Recreation

The Recreation Program has earned 24% of its expected revenue and incurred nearly 19% of budgeted expenditures. Revenue is \$18K higher than this time last year, and expenditures are \$-23K lower.

Both revenue and expenditures at the Jurupa Aquatic Center are lower than this time last year. Revenue is \$-68,442 (-14%) lower, and expenditures are \$-51,604 (-11%) lower.

Salaries at Jurupa Boxing Club are nearly 3 times higher than this time last year. This is possibly due to more accurate coding of staff time in the current fiscal year, but should be monitored for reasonableness.

Jurupa Sports Complex is performing better than this time last year, with revenue 34% higher (\$11,012) and expenditures -3% lower (\$-2,791).