

REPORT OF THE
OFFICE OF THE AUDITOR GENERAL
TO THE
JOINT LEGISLATIVE AUDIT COMMITTEE

252.1

A REVIEW OF THE REAL ESTATE
APPRAISAL PROCEDURES
REAL ESTATE SERVICES DIVISION
DEPARTMENT OF GENERAL SERVICES

MARCH 1976



Joint Legislative Audit Committee

OFFICE OF THE AUDITOR GENERAL

California Legislature



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March 15, 1976

The Honorable Speaker of the Assembly
The Honorable President pro Tempore of
the Senate
The Honorable Members of the Senate and the
Assembly of the Legislature of California

Members of the Legislature:

Your Joint Legislative Audit Committee transmits herewith
an Auditor General review of real estate appraisal pro-
cedures of the Department of General Services.

The review concerns itself with whether, in the case of
beach property acquisition, the State has accounted for
the value of implied easements, public access to the beach,
which may already be owned by the State. The Director has
no doubt. The Auditor General concludes otherwise.

The audit staff responsible for this review and report are
John Williams, CPA, Auditor General; Phillips Baker, Audit
Manager; Jerome Wentz; Richard Howard; and William DeFazio.

Respectfully submitted,

MIKE CULLEN, Chairman
Joint Legislative Audit Committee

SUMMARY

Our review of the appraisal procedures of the Real Estate Services Division within the Department of General Services has been completed. This report contains findings, conclusions and recommendations that pertain to the consideration of implied recreational easement rights, which the public may already be entitled to when the State purchases property. These findings, conclusions and recommendations are listed below:

Finding

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The Department of General Services has not taken adequate steps to determine whether public easements exist or to establish the value of these easements on property the State acquires.

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Conclusion

Documentation was not prepared to demonstrate that the Department of General Services fulfilled the responsibility to determine whether public easements existed on private property being purchased by the State or to determine the value of such easements. It has therefore been necessary for the Department to reevaluate completed appraisals. These reevaluations have caused delays in closing land acquisitions for projects of the park program and will result in increased acquisition costs.

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Recommendation

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We recommend that the Department of General Services with the consultation of the Attorney General develop guidelines for the valuation of implied recreational easements that are found to exist on privately owned land that is to be purchased for public use.

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Finding

The internal appraisal review program of the Real Estate Services Division has been ineffective.

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Conclusions

The failure on the part of management in the Department of General Services to have an effective internal appraisal review program has caused unnecessary delays and has resulted in additional costs in the land acquisition program.

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Without the assurance that adequate investigations have been made to determine if implied recreational conditions exist, it is difficult to determine whether the State paid for rights the public already had prior to the purchase of privately owned land.

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Recommendation

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We recommend that the Department of General Services immediately develop review procedures which will assure that adequate investigations have been performed to determine whether public easements exist on property the State is purchasing and that the value of these easements are reflected in related appraisals.

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INTRODUCTION

In response to a legislative request, we have reviewed the appraisal procedures of the Real Estate Services Division within the Department of General Services. The object of this review was to determine whether adequate consideration is given to the value of implied recreational easement rights, which the public may already be entitled to when the State purchases property.

In conducting this review, we interviewed the top three levels of management and supervisory personnel of the Real Estate Services Division. We also made an extensive examination of appraisal reports along with the supporting documentation for 31 land acquisition projects for the Department of Parks and Recreation. These appraisal reports were prepared and completed by the Real Estate Services Division staff during the period from March 1972 through December 1974.

The Real Estate Services Division functions as a service agent to some 20 state agencies. Its functions include economic analyses, property management, leasing, the appraisal and negotiation for the purchase of land, and the sale of surplus real property. The division has an operating budget for fiscal year 1975-76 of \$2,174,898 with 77.5 authorized positions. Real Estate Services Division appraisals have been approved by the Public Works Board for purchases of real estate for all the departments which the division services in the amounts of \$37 million for 1973-74 fiscal year, \$32 million for the 1974-75 fiscal year, and \$21 million in the 1975-76 fiscal year through February 1976.

The Department of Parks and Recreation had unexpended appropriations of \$144,008,418 at September 30, 1975 for the acquisition of land. This balance plus expenditures that have been made for park land acquisition projects funded are summarized in Table 1 below:

Table 1

Department of Parks and Recreation
Land Acquisition Projects
September 30, 1975

<u>Fund</u>	<u>Number of Projects</u>	<u>Unexpended Appropriations</u>	<u>Expended</u>	<u>Total Appropriation</u>
1974 Park Bond Fund	47	\$ 83,555,971	\$ 3,567,029	\$ 87,123,000
Bagley Conservation Fund	64	38,583,673	38,208,327	76,792,000
1964 Park Bond Fund	29	9,634,344	60,598,156	70,232,500
General Fund	13	7,048,328	10,231,672	17,280,000
Contingent Fund	<u>21</u>	<u>5,186,102</u>	<u>4,129,448</u>	<u>9,315,550</u>
Totals	<u>174</u>	<u>\$144,008,418</u>	<u>\$116,734,632</u>	<u>\$260,743,050</u>

The fiscal years in which the unexpended appropriation of \$144,008,418 was originally authorized by the Legislature is summarized in Appendix A on page 21 of this report. A detailed list of land acquisition projects that were authorized as of September 30, 1975 for purchase from the following three funds showing the expenditures and unexpended appropriation for each project are summarized in the appendixes as follows:

1974 Park Bond	Appendix B, page 22
Bagley Conservation Fund	Appendix C, page 25
1964 Park Bond Fund	Appendix D, page 29

FINDINGS

THE DEPARTMENT OF GENERAL SERVICES HAS NOT TAKEN ADEQUATE STEPS TO DETERMINE WHETHER PUBLIC EASEMENTS EXIST OR TO ESTABLISH THE VALUE OF THESE EASEMENTS ON PROPERTY THE STATE ACQUIRES.

In February 1970, the California Supreme Court decided the companion cases of Gion vs. City of Santa Cruz and Dietz vs. King in 2 C3d 29, 84 Cal. Rptr. 162 (1970). These cases involved private land on which the owners had placed no restrictions on its use by the public. The public had used the property for many years as though it were public land. The court held that there had been an implied dedication of property rights so that title to the property was subject to an easement for public recreational purposes.

Although subsequent statutory enactments have modified the effect of these rulings the cases are still applicable to "coastal property" and property on which improvements have been made with public funds.

The Department of General Services has had the responsibility since 1970 to conduct investigations, document its findings as to implied recreational rights, and to reflect the value of these easement rights in the purchase price of all property acquired for public use. Policy guidelines and procedures to implement the effects of the Gion and Dietz

decisions were not adopted by the department until February 1975, after the following budget acts were enacted in September 1974.

The 1974-75 budget appropriations for land acquisition under both the 1974 Park Bond Fund and the Bagley Conservation Fund contained the following provision that required the investigation of implied recreational easement conditions prior to the expenditure of funds for the acquisition of property:

"None of the funds appropriated by this section shall be expended on the purchase price of any real property unless and until the Attorney General certifies in writing that there is no evidence that any prescriptive rights or claim in the property to be acquired exists, or that if such prescriptive right or claim does exist, the value of such right or claim has been reflected in the purchase price of such property."

Legislation enacted in 1975, which appropriated funds from the Off-Highway Vehicle Fund to the Department of Parks and Recreation, contained language giving the State Public Works Board the final authority to approve implied recreational easement investigations and valuation. The Attorney General's responsibility is now limited to a post-audit function of implied recreational easement investigations on a selective basis.

Department's Appraisal Policies Prior to 1975

Prior to September 1974 the Real Estate Services Division did not have a formal policy for investigating implied recreational easements

and documentation of these investigations were inadequate. Only on four projects which were reviewed was the investigation of implied recreational easements documented.

In the review of 31 appraisal reports made by the Real Estate Services Division for Parks and Recreation land acquisition projects, 11 project appraisal reports with combined appropriations of \$15,650,000 were, in our judgment, completed without adequate investigation and documentation of implied recreational rights. The division incurred over \$203,000 for property acquisition services on these projects.

The Department of Parks and Recreation is the major client of the Real Estate Services Division. The services provided to parks and recreation include budget estimates, appraisals, negotiations and interim property management activities. Much of the property appraised for parks and recreation is in areas of long and heavy public use. This fact makes the investigation of recreational easements a necessity in order to properly weigh all valuation factors in an appraisal or a later state condemnation action.

Efforts by the Department During
1975 to Correct Past Errors

The concern over the effects that the requirements of the Attorney General's certification of implied recreational easement rights had on the Department of General Services' workload was expressed by the Chief Land Agent in a letter dated November 20, 1974 to the Office of the Attorney General:

"Inability to move forward expeditiously will affect the program in many ways. Inflation could cut in half the buying power of the funds appropriated...Any delay in this year's program causes an increased delay and loss in programs of subsequent years."

To reevaluate existing appraisals and document future appraisals, the entire staff of six appraisers was temporarily assigned to field investigations and documentation of implied recreational easements. The backlog of projects that required investigation and the Attorney General's certification delayed appraisal work for the park acquisition program.

In April 1975 the Department of General Services submitted to the Department of Finance a request for five additional professional personnel to allow the department to proceed with the acquisition program for the Department of Parks and Recreation and other clients. It was estimated by the department that these positions would be needed for a period of 21 months. The five new positions requested have been filled.

Results of Departmental Efforts

Investigations for implied recreational easements have been completed on 26 of the 57 projects assigned to the division for acquisition. The appraisal staff of the Real Estate Services Division found some form of implied recreational easement on 3 of the 26 projects investigated. The valuation of the implied recreational easements found

and the adjustment of the appraised value of the land affected by the easement rights have not been completed.

Subsequent to the enactment of the 1974 Bond Fund and Bagley Conservation Fund budget appropriations, the Office of the Attorney General in cooperation with the Real Estate Services Division developed a set of guidelines in a "Manual of Procedures and Criteria Re Certification Implied Dedication" for the investigation and documentation of implied dedication easement rights. These guidelines were issued in February 1975, five years after the California Supreme Court had handed down the Gion and Dietz decisions. The guidelines issued by the Attorney General do not address the problem of how valuation of implied recreational easements should be made.

At the present time, a parks and recreation acquisition project at Corral Beach is being held in the Attorney General's Office because guidelines do not exist for the valuation of implied recreational easements. This project involves 4.67 acres of beachfront property with an appraised value of \$2,100,000.

The appraisal prepared for this property by the Real Estate Services Division was made without the benefit of title reports, adequate appraisal maps, or a study to determine the possibility of implied recreational easements. A land agent from the Attorney General's Office conducted a field investigation, subsequent to the completion of the Real Estate Services appraisal of the Corral Beach property and found

evidence that strongly indicates that an implied recreational easement exists on this property.

The problem the Real Estate Services Division and the Attorney General's Office is having is how to arrive at a value of the implied recreational easement that should be deducted from the appraised value of the property. We were informed by the staff of the Real Estate Services Division that the Attorney General's staff does not want to pursue the solution to this valuation problem through court litigation.

CONCLUSION

Documentation was not prepared to demonstrate that the Department of General Services fulfilled the responsibility to determine whether public easements existed on private property being purchased by the State or to determine the value of such easements. It has therefore been necessary for the Department to reevaluate completed appraisals. These reevaluations have caused delays in closing land acquisitions for projects of the park program and will result in increased acquisition costs.

RECOMMENDATION

We recommend that the Department of General Services with the consultation of the Attorney General develop guidelines for the valuation of implied recreational easements that are found to exist on privately owned land that is to be purchased for public use.

BENEFITS

Implementation of this recommendation will:

- Allow the Department of General Services to expedite the acquisition of real estate for projects of the Department of Parks and Recreation
- Assure that existing public easements are recognized and allow the value of implied recreational easements to be deducted from the purchase price of land to be made on a consistent and uniform basis throughout the State.

THE INTERNAL APPRAISAL REVIEW PROGRAM OF
THE REAL ESTATE SERVICES DIVISION HAS
BEEN INEFFECTIVE.

The lack of adequate documentation on implied recreational easements was found to be common on all projects that were reviewed in our study. Internal appraisal review reports, prepared by the staff of the Real Estate Services Division, failed to call attention to the lack of adequate investigation and documentation of the appraiser's conclusions as to implied recreational easement conditions, and the effect it may have on the appraised value of the property. The following discussion of deficiencies found in three project appraisals illustrates the need for a more effective appraisal review program.

Kings Beach - Placer County

The appraisal for the Kings Beach property, involving 6.98 acres of lakefront land at Lake Tahoe, was made in 1973 prior to the enactment of the 1974-75 budget appropriation acts that require the Attorney General's certification of implied recreational easements. This property was purchased by the State on March 15, 1974 for \$682,500. The appraisal report for this project concluded that an implied recreational easement did exist. Less than two acres of this area was found to be subject to an implied recreational easement. There is no documentation in the appraisal file to explain why the recreational easement was limited to two acres.

Another problem with this appraisal is that the Tahoe Regional Zoning restrictions for this property are ignored as to legal realities. Zoning restrictions do not allow commercial, residential nor tourist residential development. The state appraiser makes an argument that the private landowner could get around the zoning restrictions. The appraiser then concludes his report by valuing the property at its highest and best use for \$677,500 as lakefront condominiums.

The files on this appraisal do not contain documented evidence that support the appraiser's conclusion that the Tahoe Regional Planning Agency would modify its land use classification on this property.

The appraisal review report does not disclose that no documentation exists that would support the possibility of a change in zoning restriction. The appraisal report was reviewed and allowed to stand on a value based on condominium development when in fact the zoning restrictions banned such development.

The appraisal review report which approved the appraisal on the Kings Beach property concluded with the following statement:

"Here again, it is believed that the appraiser has made his analysis in favor of the property owner which is not unreasonable for a public acquisition appraisal."

Sonoma Coast State Beach - Sonoma County

The property for this project is located between Highway 1 and the sand dunes which front the ocean beach. The project includes five parcels of land with an appraised value of \$257,050. The State had purchased two of the parcels containing 6.27 acres of land for \$53,000 in December 1974. The appraiser did not document implied recreational easement conditions in his appraisal report. The only documentation that mentions an evaluation of public use was a handwritten note by the appraiser stating, "I found no evidence of public use of public crossing on the above mentioned parcels." The appraiser stated that this notation satisfied his supervisors that no implied recreational easement existed on the property.

The location of this property could possibly provide access for the public to the ocean. Because of this, an implied recreational investigation should have been made and documented. The appraisal review report for this project did not disclose the lack of documentation of implied recreational easement investigation.

Leo Carrillo State Park - Ventura County

In September 1974, the State Public Works Board directed the Real Estate Services Division to have an independent fee appraiser review the staff appraisal for two parcels of land valued at \$2,770,000 at the Leo Carrillo State Beach. This request was made because an agreement as to the value of the property could not be reached with the landowners.

On October 28, 1974, the independent fee appraiser submitted his appraisal review report in which the following comments were made in regard to the appraisal work performed by the appraisers of the Real Estate Services Division:

"The most controversial aspects of the valuation, including Gion/Dietz, Proposition 20, and the availability of utilities, were concluded in the appraisal to be reflected in the market data. This is not demonstrated in the report and the particular reference to the larger holdings cannot be reasonably deducted by a reviewer because of the lack of data.

"Additionally, with respect to the larger parcels the conclusion of highest and best use is very difficult to accept as other than speculative and in my opinion these parcels are over-valued.

"And finally, with respect to the smaller properties at the easterly end of the project adjacent to the existing park, the property descriptions, the appraisal considerations, and the values as reported are not consistent with what I saw in the field. A survey and a specific investigation of potential public easement, per Gion, is essential to the valuation of these parcels."

The Department of General Services has incurred over \$28,000 in appraisal expenses for the Leo Carrillo project. Since the original appraisal report for this project was made over one year ago, a second appraisal was ordered from an independent fee appraiser.

CONCLUSIONS

The failure on the part of management in the Department of General Services to have an effective internal appraisal review program has caused unnecessary delays and has resulted in additional costs in the land acquisition program.

Without the assurance that adequate investigations have been made to determine if implied recreational conditions exist, it is difficult to determine whether the State paid for rights the public already had prior to the purchase of privately owned land.

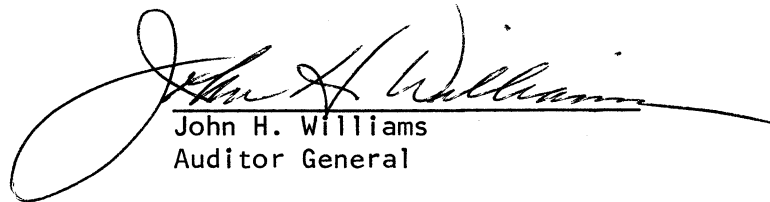
RECOMMENDATION

We recommend that the Department of General Services immediately develop review procedures which will assure that adequate investigations have been performed to determine whether public easements exist on property the State is purchasing and that the value of these easements are reflected in related appraisals.

BENEFITS

Implementation of this recommendation will assure that adequate investigations for the existence or nonexistence of implied recreational easements have been completed and properly evaluated.

Respectfully submitted,



John H. Williams
Auditor General

March 11, 1976

Staff: Phillips Baker
Jerome Wentz
Richard Howard
William DeFazio

Memorandum

To : Office of the Auditor General
925 L Street, Suite 750
Sacramento, CA 95814

Date : March 8, 1976

File No.:

From : Department of General Services

Subject: Comments on Review of Real Estate Appraisal Procedures
Real Estate Services Division
Department of General Services

This audit report pertains to the procedures of Real Estate Services Division regarding investigations and valuations of public easements across property to be acquired by the State. It addresses the period between February 1970, the date the California Supreme Court decided the cases of Gion vs. City of Santa Cruz and Dietz vs. King; and February 1975, the date of issuance of a procedural manual detailing Gion-Dietz investigative guidelines. However, portions of the report comment upon the procedures of Real Estate Services since February 1975, during which time the Attorney General's guidelines have been closely followed in appraisals made by Real Estate Services Division.

This response will cover primarily the earlier period, but will occasionally refer to the period since February 1975 in order to respond to the specific points in the audit report.

The first finding in the report is as follows:

THE DEPARTMENT OF GENERAL SERVICES HAS NOT TAKEN ADEQUATE STEPS TO DETERMINE WHETHER PUBLIC EASEMENTS EXIST OR TO ESTABLISH THE VALUE OF THESE EASEMENTS ON PROPERTY THE STATE ACQUIRES.

It is uncertain whether the audit report finding refers solely to the period prior to February 1975 or subsequent to that date. As to the pre-February 1975 period, the report asserts that 11 of 31 projects were "completed without adequate investigation and documentation of implied recreational rights". In our opinion, the staff and review appraisers in the Department were well aware of the implications of the Gion-Dietz ruling, and they did consider public usage in their appraisals. Staff appraisers are trained and educated to consider any encumbrances that might affect the use or value of property, whether such easement is private or publicly owned. The process of considering the adverse effect of any public easement was informal and, at times, was not mentioned in the report. However, where the initial investigation suggested a public usage which might have an effect upon value, a follow-up investigation and deductions were made, where appropriate.

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Examples of deductions made in appraisals prior to February 1975 are:

<u>Project</u>	<u>Appraised Value</u>	<u>Deduction</u>
Bolsa-Chica	\$ 3,800,000	\$ 700,000
Doheny Beach	910,000	227,500
Montara Beach	638,000	50,000
Montana De Oro	1,651,718	22,250*

*Value of five acres stipulated in court prior to condemnation trial.

Other examples, such as the Kings Beach project, referred to in the auditor's report, involve the dedication of lands for which payment was not made and, therefore, no deduction taken.

It is true that this process was not formalized and not as well documented as the present standards following issuance of the Attorney General's guidelines. However, appraisers did consider such easements as they did any other encumbrance that might affect value.

The report further states that the Division incurred over \$203,000 for property acquisition services on the "projects which were allegedly inadequately documented". Assuming this is an accurate amount, the expenditure amounts to approximately 1.3% of the total appropriation of \$15,650,000. This is an extremely low percentage considering the full services provided by the Division. Both public and private agencies we have had occasion to make comparisons with over the years typically charge from 5% to 10% for similar services.

Following is a resume of actions taken during the period November 1974 to July 1975 to accommodate the new procedures:

1. A special effort was made during the months of December 1974 and January 1975 to reconsider the possibility of public easements on all appraisals made of properties not yet purchased. Both staff appraisers and fee appraisers were asked to look again at their earlier conclusions. This process was not particularly time consuming and involved a minimum delay in the ongoing program. No additional evidence of public use, leading to a deduction in value, was discovered.
2. During the approximate period of February through June of 1975, there were 30 implied dedication investigations conducted by the Real Estate Services Appraisal staff. During this time, appraisal production was shifted to both fee appraisers and appraisers from Caltrans. During this five-month period, there were 38 project appraisals completed by fee and Caltrans appraisers. Consequently, there was very little delay in the production of line appraisals because of the temporary diversion of the six staff appraisers to doing investigative work.

It is significant that formalized investigations since February 1975 uncovered no evidence of implied dedication which the Attorney General was willing to litigate.

The report on Page 7 addresses the apparent need for the Attorney General's Office to define how the valuation of implied recreational easements should be made. We do not agree with this proposal. It is our position that the question of how the implied easement affects market value is a matter for appraiser's judgment. The extent of such an encumbrance is different in almost every case. Where such an easement is present or suspected, the Attorney General is requested to define the residual rights left to the property owner. These rights are then valued by the appraiser. The Attorney General defines the problem, but only the professional appraiser can convert these elements to a dollar value.

The statement that the Corral Beach project "is being held in the Attorney General's Office because guidelines do not exist" is not accurate. The Attorney General's Office is investigating the possibility of enforcing public use on this project. Once the findings are issued, the appraisal will be completed with valuation adjustments made by the appraiser. Such valuation deductions for public use are merely an extension of the appraisal process. Appraisal theory has long acknowledged potential detriments to value by reason of adverse easement claims whether public or private. All reputable appraisal textbooks contain discussions of appraisal theory regarding valuation of the detrimental effect of easements. Such textbooks also acknowledge this to be the appraiser's responsibility.

On the Corral project, Real Estate Services did begin an appraisal without the benefit of title reports, adequate maps, or an investigation for implied recreational easements. The appraisal was not accepted since it was not considered a complete product because of these limitations and others. Real Estate Services requested that the Attorney General conduct an investigation for public use. A fee appraisal on an unencumbered basis was subsequently ordered. It has not yet been completed. When the Attorney General issues his findings, the conclusion will be applied to the unencumbered valuation by the appraiser. If a deduction is indicated, it will be made.

The recommendation at the top of Page 9 states that the Department should develop guidelines for the valuation of recreational easements. As stated earlier, it is not practical to write guidelines concerning valuations since each situation is different from the next. The appraiser should follow accepted procedures in valuing any easement or other right that affects the use and potential of the property.

Concerning the finding "The Internal Appraisal Review Program of the Real Estate Services Division has been ineffective", Division appraisal review memorandums, when appropriate, have considered the existence of public rights since implementation of the Attorney General's guidelines. Prior to that time, appraisal reviews considered the affect of all encumbrances

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during a normal review process, but did not include formal comment on public easements, especially if no evidence was found. It is now Division policy to require a comprehensive statement of investigation and findings in all appraisal reports. The appraisal review also comments upon this aspect of the valuation process.

We take issue with some of the comments concerning the three project appraisals referred to in the audit report on Pages 10 through 14. Following is a factual analysis on each project, addressing points made about these appraisals:

FACTUAL ANALYSIS - AUDITOR GENERAL

Report on Appraisal Review Function

Kings Beach

The Auditor General's comments relative to valuations on this project are not considered germane to the subject of the audit report. Our comments are, therefore, directed exclusively to the implied dedication aspects. The Appraisal Report does not go into great detail on implied dedication. However, it is clear that the appraiser considered the facts and concluded that there was indeed an implied dedication on the beach area. The valuation assumed that the purchaser would be required to dedicate the sandy area for public use and two acres were estimated to be encumbered. Critical emphasis appeared to be on the two-acre dedication and the implication is that it should have been more. The fact that this parcel was rather heavily improved would indicate that the contention of a significant dedication of the other than beach area is unreasonable.

Sonoma Coast State Beach

The Sonoma Coast State Beach appraisal does not contain a formal, detailed implied dedication investigation. In the Division's opinion, the possibility of a perfectable public right is extremely remote and, for that reason, was not discussed in greater detail. That land is a considerable distance from the ocean and dune area. Public streets give access to areas where it would be more convenient and more logical to park and walk to the ocean if one so desired. Two of the parcels are improved, a third has fencing, and there is no physical evidence of any significant public trespass which indicate that an implied dedication existed on the other parcels.

The documentation on these parcels, if done today, would be more complete in accordance with new procedures; however, it is highly unlikely that the conclusions would be changed.

Office of the Auditor General
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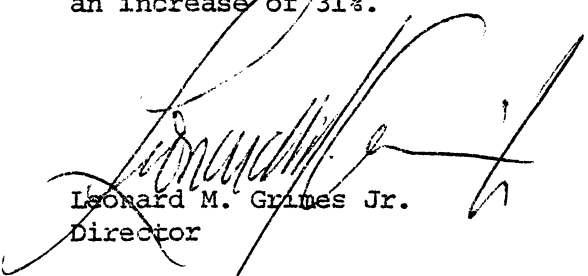
Leo Carrillo State Park

To briefly retrace the history of this project, the Public Works Board approved the original appraisal and settlements were reached with five owners in late 1974. At the Public Works Board meeting on September 30, 1974, owners testified that the values were too low; a member of the Legislative Analyst's Office testified that the values appeared high, and hadn't fully considered implied dedication. The Board instructed that an independent review be obtained.

As a result of this review, the Division withdrew all offers, undertook a comprehensive investigation of public use, and contracted with an independent appraiser to provide an unencumbered valuation.

As a result of these actions, the Attorney General's Office concluded there was insufficient evidence of public usage to warrant litigation to perfect a claim of implied dedication rights. Consequently, no deductions were made.

The approved values for the 16 parcels rose from \$2,672,200 to \$3,502,000, an increase of 31%.



Leonard M. Grimes Jr.
Director

LMG:PVS:wd

DEPARTMENT OF PARKS AND RECREATION
 LAND ACQUISITION PROJECTS
 FUND BALANCES
 SEPTEMBER 30, 1975

Fiscal Year Appropriated	Total	1964 Bond Fund	Contingent Fund	General Fund	Bagley Conservation Fund	1974 Bond Fund
1965-66	\$ 1,389,193	\$ 1,389,193				
1966-67	1,995,656	1,995,656				
1967-68	320,000	320,000				
1968-69	119,005	119,005				
1969-70	958,000	958,000				
1970-71	997,396	0		\$ 997,396		
1971-72	4,909,053	3,959,053	\$ 950,000	0		
1972-73	5,894,073	892,863	2,268,536	0	\$ 2,732,674	
1973-74	59,639,404	574	556,600	4,963,168	18,387,584	\$35,731,478
1974-75	<u>67,786,638</u>	<u>0</u>	<u>1,410,966</u>	<u>1,087,764</u>	<u>17,463,415</u>	<u>47,824,493</u>
Unexpended Balance	\$144,008,418	\$ 9,634,344	\$5,186,102	\$ 7,048,328	\$38,583,673	\$83,555,971
Expenditures	<u>116,734,632</u>	<u>60,598,156</u>	<u>4,129,448</u>	<u>10,231,672</u>	<u>38,208,327</u>	<u>3,567,029</u>
Total Appropriations, Fiscal Year 1965-66 through Fiscal Year 1974-75	<u>\$260,743,050</u>	<u>\$70,232,500</u>	<u>\$9,315,550</u>	<u>\$17,280,000</u>	<u>\$76,792,000</u>	<u>\$87,123,000</u>

DEPARTMENT OF PARKS AND RECREATION
1974 BOND FUNDS
LAND ACQUISITION PROJECTS
SEPTEMBER 30, 1975

Project Description	Original Authorization	Available Period	Fund Balance	Expended	Appropriation
A Stanford Home	Item 379 Ch 129/73	7-01-73 6-30-76	\$ 949,019	\$ 1,981	\$ 951,000
B Carmel River - Odello	Item 379 Ch 129/73	7-01-73 6-30-76	1,700,000	0	1,700,000
C Century Ranch	Item 379 Ch 129/73	7-01-73 6-30-76	5,700,000	0	5,700,000
D Jetty Beach	Item 379 Ch 129/73	7-01-73 6-30-76	499,262	738	500,000
E Leo Carrillo - Marquart	Item 379 Ch 129/73	7-01-73 6-30-76	8,100,000	0	8,100,000
F Manresa Beach - Grimm	Item 379 Ch 129/73	7-01-73 6-30-76	1,097,960	2,040	1,100,000
G Old Town San Diego	Item 379 Ch 129/73	7-01-73 6-30-76	949,187	813	950,000
H Pomponio	Item 379 Ch 129/73	7-01-73 6-30-76	498,011	1,989	500,000
I Shasta County - Horr Ranch	Item 379 Ch 129/73 Added by Ch 771/73	7-01-73 6-30-76	0	850,000	850,000
J Stone Lake	Item 379 Ch 129/73	7-01-73 6-30-76	6,240,000	0	6,240,000
Unallocated	Ch 1064/73	1-01-74 6-30-76	4,000,000	0	4,000,000
A Burton Creek Area	Ch 1064/73	1-01-74 6-30-76	5,998,039	1,961	6,000,000
A To Reimburse GF Sec. 1 Item 410.10K, Ch 1523/74 for Acquisition of Land Located Between Newport Beach and Laguna Beach for State Park System	Item 410.2 Ch 375/74	7-01-74 6-30-77	7,600,000	0	7,600,000
Lands Located Between Newport Beach and Laguna Beach for Acquisition	Item 410.2 Ch 375/74	7-01-74 6-30-77	7,600,000	0	7,600,000
A Prairie Creek Redwood State Park	Item 410.10 Ch 375/74	7-01-74 6-30-77	1,000,000	0	1,000,000
B Patricks Point State Park	Item 410.7B Ch 375/74 Added by Ch 1484/74	9-27-74 6-30-77	497,055	2,945	500,000
C Pygmy Forest Ecological Staircase	Item 410.7B Ch 375/74 Added by Ch 1484/74	9-27-74 6-30-77	1,387,334	12,666	1,400,000
D Van Damme Beach State Park	Item 410.7B Ch 375/74	9-27-74 6-30-77	220,000	0	220,000

DEPARTMENT OF PARKS AND RECREATION
1974 BOND FUNDS
LAND ACQUISITION PROJECTS
SEPTEMBER 30, 1975

	<u>Project Description</u>	<u>Original Authorization</u>	<u>Available Period</u>	<u>Fund Balance</u>	<u>Expended</u>	<u>Appropriation</u>
F	Pomponia State Beach	Item 410.7B Ch 375/74 Ch 1484/74	9-27-74 6-30-77	\$ 145,146	\$ 4,854	\$ 150,000
G	Pescadero State Beach	Item 410.7B Ch 375/74	9-27-74 6-30-77	558,808	1,192	560,000
H	Ano Nuevo State Reserve	Item 410.7B Ch 375/74	9-27-74 6-30-77	391,292	608,708	1,000,000
I	Julia P. Burns State Park	Item 410.7B Ch 375/74	9-27-74 6-30-77	124,752	248	125,000
J	Refugio State Beach	Item 410.7B Ch 375/74	9-27-74 6-30-77	1,091,670	8,330	1,100,000
K	El Capitan State Beach	Item 410.7B Ch 375/74	9-27-74 6-30-77	2,500,000	0	2,500,000
L	Leo Carrillo State Beach	Item 410.7B Ch 375/74	9-27-74 6-30-77	999,185	815	1,000,000
M	Malibu Lagoon State Beach	Item 410.7B Ch 375/74	9-27-74 6-30-77	3,148,677	1,323	3,150,000
N	San Elijo - Cardiff State Beach	Item 410.7B Ch 375/74	9-27-74 6-30-77	1,999,467	533	2,000,000
O	Border Field State Park	Item 410.7B Ch 375/74	9-27-74 6-30-77	2,981,047	18,953	3,000,000
P	Santa Monica Mountains - Topanga Canyon	Item 410.7B Ch 375/74	9-27-74 6-30-77	3,898,909	1,091	3,900,000
R	Cuyonaca Ranch State Park	Item 410.7B Ch 375/74	9-27-74 6-30-77	1,798,930	1,070	1,800,000
S	Mount Diablo State Park	Item 410.7B Ch 375/74	9-27-74 6-30-77	3,000,000	0	3,000,000
T	Cosumnes River State Park	Item 410.7B Ch 375/74	9-27-74 6-30-77	2,500,000	0	2,500,000
U	Delta Channel Islands	Item 410.7B Ch 375/74	9-27-74 6-30-77	500,000	0	500,000
V	Gswell Memorial State Park	Item 410.7B Ch 375/74	9-27-74 6-30-77	45,318	4,682	50,000
W	Anza Borrego Desert State Park - Coyote Canyon	Item 410.7B Ch 375/74	9-27-74 6-30-77	1,066,980	33,020	1,100,000
X	Bothe Napa	Item 410.7B Ch 375/74	9-27-74 6-30-77	646,001	3,999	650,000
Z	South Carlsbad State Beach	Item 410.7B Ch 375/74	9-27-74 6-30-77	2,998,336	1,664	3,000,000
AA	Bodie State Historic Park	Item 410.7B Ch 375/74	9-27-74 6-30-77	75,000	0	75,000
BB	Humboldt Redwoods State Park	Item 410.7B Ch 375/74	9-27-74 6-30-77	2,508	1,497,492	1,500,000

DEPARTMENT OF PARKS AND RECREATION
 1974 BOND FUNDS
 LAND ACQUISITION PROJECTS
 SEPTEMBER 30, 1975

Project Description	Original Authorization	Available Period	Fund Balance	Expended	Appropriation
CC Big Basin Redwoods - State Park	Item 410.7B Ch 375/74 Ch 1484/74	9-27-74 6-30-77	\$ 248,385	\$ 1,615	\$ 250,000
DD Horr Ranch Project	Item 410.7B Ch 375/74	9-27-74 6-30-77	136,016	13,984	150,000
EE Sugar Pine Point - State Park	Item 410.7B Ch 375/74	9-27-74 6-30-77	1,248,517	1,483	1,250,000
FF Colonel Allensworth - State Historic Park	Item 410.7B Ch 375/74	9-27-74 6-30-77	300,000	0	300,000
GG Columbia State Historic Park	Item 410.7B Ch 375/74	9-27-74 6-30-77	430,000	0	430,000
HH Old Town San Diego	Item 410.7B Ch 375/74	9-27-74 6-30-77	349,271	729	350,000
II Carmel River Project	Item 410.7B Ch 375/74	9-27-74 6-30-77	1,748,714	1,286	1,750,000
JJ San Luis Island	Item 410.7B Ch 375/74	9-27-74 6-30-77	1,500,000	0	1,500,000
A Morro Bay State Park	Item 410.3H Ch 375/74 Ch 1514/74	9-27-74 6-30-77	515,175	484,825	1,000,000
A Rancho Olompali Acquisition and Development	Item 410.9S Ch 375/74 Ch 30/75	4-18-75 6-30-77	172,000	0	172,000
TOTAL			\$83,555,971	\$3,567,029	\$87,123,000

DEPARTMENT OF PARKS AND RECREATION
 BAGLEY CONSERVATION FUND
 LAND ACQUISITION PROJECTS
 SEPTEMBER 30, 1975

<u>Project Description</u>	<u>Original Authorization</u>	<u>Reauthorization</u>	<u>Available Period</u>	<u>Fund Balance</u>	<u>Expended</u>	<u>Appropriation</u>
A-1 Acquisition Inholding Purchases	Item 318.2 Ch 156/72	Sec 10 Ch 176/75	7/1/72 6/30/76	\$ 85,463	\$ 164,537	\$ 250,000
A-2 Horro Bay Park	Item 318.2 Ch 156/72		7/1/72 6/30/75	209	349,791	350,000
A-3 Opportunity Purchases	Item 318.2 Ch 156/72		7/1/72 6/30/75	85,837	164,163	250,000
A-5 Mount Diablo State Park	Item 318.2 Ch 156/72		7/1/72 6/30/75	0	125,000	125,000
A-4 Sonoma State Historic Park	Item 318.2 Ch 156/72 Ch 603/72		7/1/72 6/30/75	315	349,685	350,000
A-6 Little River State Reserve	Item 318.2 Ch 156/72	Sec 10 Ch 176/75	7/1/72 6/30/76	63,050	11,950	75,000
A-7 Rincon Point	Item 318.2 Ch 156/72		7/1/72 6/30/75	2	64,998	65,000
A-10 Mendocino Headlands MacKerricher Beach	Item 318.2 Ch 156/72		7/1/72 6/30/75	7,134	192,866	200,000
A-11 Allensworth State Park	Item 318.2 Ch 156/72	Sec 10 Ch 176/75	7/1/72 6/30/76	12,531	187,469	200,000
Santa Cruz Mountains Area Unit #417 of the State Park System	Ch 1423/72	Sec 10 Ch 176/75	12/29/72 6/30/76	2,471,321	286,679	2,500,000
Point Lobos State Reserve	Ch 958/72		3/7/73 3/6/76	6,812	1,993,188	2,000,000
Santa Monica Mountains	Ch 15/73		3/30/73 3/29/76	398	199,602	200,000
I Montana State Beach	Item 350 Ch 129/73		7/1/73 6/30/76	62,433	2,567	65,000
K Old Town San Diego	Item 350 Ch 129/73		7/1/73 6/30/76	34,032	262,968	297,000
L Red Rock Canyon	Item 350 Ch 129/73		7/1/73 6/30/76	331,015	18,985	350,000
T Inholding Purchases	Item 350 Ch 129/73		7/1/73 6/30/76	175,456	114,544	290,000
U Opportunity Purchases	Item 350 Ch 129/73		7/1/73 6/30/76	6,772	283,228	290,000
AA Sonoma Coast State Beach	Item 350 Ch 129/73		7/1/73 6/30/76	2,174,761	1,750,239	3,925,000

<u>Project Description</u>	<u>Original Authorization</u>	<u>Reauthorization</u>	<u>Available Period</u>	<u>Fund Balance</u>	<u>Expended</u>	<u>Appropriation</u>
BB Bear Harbor Ranch	Item 350 Ch 129/73		7/1/73 6/30/76	\$ 1,001,847	\$ 998,153	\$ 2,000,000
CC Russian Gulch State Park	Item 350 Ch 129/73		7/1/73 6/30/76	8,712	341,288	350,000
DD Manchester State Beach	Item 350 Ch 129/73		7/1/73 6/30/76	386,702	(36,702)	350,000
EE Fort Ross	Item 350 Ch 129/73		7/1/73 6/30/76	725,040	24,960	750,000
FF Kings Beach	Item 350 Ch 129/73		7/1/73 6/30/76	351	779,649	780,000
GG Candlestick Park	Item 350 Ch 129/73		7/1/73 6/30/76	8,682,832	1,317,168	10,000,000
HH Simi Valley-Strathearn	Item 350 Ch 129/73		7/1/73 6/30/76	859,558	2,140,442	3,000,000
II Serrano Canyon	Item 350 Ch 129/73		7/1/73 6/30/76	4,107	1,230,893	1,235,000
JJ Huntington Beach	Item 350 Ch 129/73		7/1/73 6/30/76	13,749	8,086,251	8,100,000
KK Encinal Beach	Item 350 Ch 129/73		7/1/73 6/30/76	633,829	16,171	650,000
HM Inverness Ridge	Item 350 Ch 129/73		7/1/73 6/30/76	940	999,060	1,000,000
NN Wilder Ranch	Item 350 Ch 129/73		7/1/73 6/30/76	1,263,316	4,736,684	6,000,000
OO Mendocino Headlands	Item 350 Ch 129/73		7/1/73 6/30/76	68,265	31,735	100,000
PP McKerricher State Park	Item 350 Ch 129/73		7/1/73 6/30/76	111,073	63,927	175,000
QQ Elk Creek Beach	Item 350 Ch 129/73		7/1/73 6/30/76	98,827	1,173	100,000
RR Western Canal Dam	Item 350 Ch 129/73		7/1/73 6/30/76	449,979	21	450,000
SS Santa Monica Mountains	Item 350 Ch 129/73		7/1/73 6/30/76	295,249	1,504,751	1,800,000
TT South Carlsbad-Ecks	Item 350 Ch 129/73		7/1/73 6/30/76	452	1,499,548	1,500,000
UU Empire Mine	Item 350 Ch 129/73		7/1/73 6/30/76	21,070	1,478,930	1,500,000
VV Mount Diablo	Item 350 Ch 129/73		7/1/73 6/30/76	976,819	23,181	1,000,000
Unallocated	Item 383.5 Ch 375/74		7/1/74 6/30/77	820,000	0	820,000
C Augmentation for Land Acquired Condemnation Proceedings	Item 383.5 Ch 375/74 Ch 1521/74		7/1/74 6/30/77	300,000	1,350,000	1,650,000
D Augmentation for Land Value Increases	Item 383.5 Ch 375/74 1521/74		7/1/74 6/30/77	1,000,000	0	1,000,000

<u>Project Description</u>	<u>Original Authorization</u>	<u>Reauthorization</u>	<u>Available Period</u>	<u>Fund Balance</u>	<u>Expended</u>	<u>Appropriation</u>
E Opportunity Purchases	Item 383.5 Ch 1521/74 Ch 375/75		7/1/74 6/30/77	\$ 461,787	\$ 38,213	\$ 500,000
F Augmentation - Bear Harbor Project	Item 383.5 Ch 375/74 Ch 1521/74		7/1/74 6/30/77	250,000	0	250,000
G Usal Ranch Project Augmentation	Item 383.5 Ch 1521/74 Ch 375/74		7/1/74 6/30/77	500,000	0	500,000
H Mendocino Headlands Augmentation	Item 383.5 Ch 1521/74 Ch 375/74		7/1/74 6/30/77	550,000	0	550,000
I Van Damme Beach State Park	Item 383.5 Ch 1521/74 Ch 375/74		7/1/74 6/30/77	22,620	257,380	280,000
J Schooner Gulch Project Augmentation	Item 383.5 Ch 1521/74 Ch 375/74		7/1/74 6/30/77	70,000	0	70,000
K Elk Creek Augmentation	Item 383.5 Ch 1521/74 Ch 375/74		7/1/74 6/30/77	250,000	0	250,000
L Fort Ross State Historic Monument Augmentation	Item 383.5 Ch 375/74		7/1/74 6/30/77	750,000	0	750,000
M Tomales Bay	Item 383.5 Ch 375/74		7/1/74 6/30/77	1,972,539	27,461	2,000,000
N Inverness Ridge Augmentation	Item 383.5 Ch 375/74		7/1/74 6/30/77	500,000	0	500,000
Q Corral Beach Project	Item 383.5 Ch 375/74		7/1/74 6/30/77	1,994,666	5,334	2,000,000
R Doheny State Beach	Item 383.5 Ch 375/74		7/1/74 6/30/77	749,055	945	750,000
S Salt Point State Park	Item 383.5 Ch 375/74		7/1/74 6/30/77	191,032	908,968	1,100,000
T Century Ranch Extension	Item 383.5 Ch 375/74		7/1/74 6/30/77	2,892,399	4,107,601	7,000,000
U Las Tunas Beach Project	Item 383.5 Ch 375/74		7/1/74 6/30/77	248,488	1,512	250,000
V Red Rock Canyon State Recreation Area	Item 383.5 Ch 375/74		7/1/74 6/30/77	449,542	458	450,000
W Poppy Preserve Project	Item 383.5 Ch 375/74 1521/74		7/1/74 6/30/77	299,367	633	300,000
X Torrey Pines State Reserve	Item 383.5 Ch 375/74 1521/74		7/1/74 6/30/77	198,439	1,561	200,000
Y Prairie Creek-Belotti Grove	Item 383.5 Ch 375/74 1521/74		7/1/74 6/30/77	1,000,000	0	1,000,000

Office of the Auditor General

<u>Project Description</u>	<u>Original Authorization</u>	<u>Reauthorization</u>	<u>Available Period</u>	<u>Fund Balance</u>	<u>Expended</u>	<u>Appropriation</u>
CC Leo Carrillo State Beach Extension	Item 383.5 Ch 375/74 1521/74		7/1/74 6/30/77	\$ 1,000,000	\$ 0	\$ 1,000,000
DD Encinal Beach	Item 383.5 Ch 375/74 1521/74		7/1/74 6/30/77	650,000	0	650,000
EE El Presidio De Santa Barbara State Historic Park	Item 383.5 Ch 375/74		7/1/74 6/30/77	93,481	6,519	100,000
FF Las Tunas Beach Project	Item 383.5 Ch 375/74		7/1/74 6/30/77	250,000	0	250,000
TOTAL						
				<u>\$38,583,673</u>	<u>\$38,208,327</u>	<u>\$76,792,000</u>

DEPARTMENT OF PARKS AND RECREATION
1964 BOND FUNDS
LAND ACQUISITION PROJECTS
SEPTEMBER 30, 1975

	<u>Project Description</u>	<u>Original Authorization</u>	<u>Reauthorization</u>	<u>Available Period</u>	<u>Fund Balance</u>	<u>Expended</u>	<u>Appropriation</u>
A	Land Acquisition	Item 362 Ch 757/65	Item 382 Ch 176/75	7/1/65 6/30/76	\$ 1,239,193	\$24,609,807	\$25,849,000
B	Augmentations	Item 362 Ch 757/65	Item 382 Ch 176/75	7/1/65 6/30/76	150,000	5,735,000	5,885,000
A	Land Acquisition- Statewide	Item 423 Ch 2/66	Item 382 Ch 176/75	7/1/66 6/30/76	445,935	5,456,065	5,902,000
C	Coyote River Parkway	Item 423 Ch 2/66	Item 382 Ch 176/75	7/1/66 6/30/76	360,370	2,139,630	2,500,000
H	Old Sacramento State Historical Park	Item 423 Ch 2/66	Item 325 Ch 156/72	7/1/66 6/30/73	1,153	733,847	735,000
I	Picacho State Recreation Area	Item 423 Ch 2/66	Item 368 Ch 129/73	7/1/66 6/30/74	2,207	137,793	140,000
M	Old River Island	Item 423 Ch 2/66	Item 382 Ch 176/75	7/1/66 6/30/76	519,362	11,138	530,500
Q	Augmentation of Balsa- Chica, Cima Dome, Drum Barracks, Mac- Kerricher, Mitchell Cavern, etc.	Item 423 Ch 2/66	Item 382 Ch 176/75	7/1/66 6/30/76	247,650	1,362,350	1,610,000
T	Santa Monica Mountains, \$8,000,000 maximum Item 381.5, Ch 430/68 1-Corridor in Rustic Sullivan Canyon, 2-Remainder of Funds- Trippett Ranch	Item 423 Ch 2/66	Item 382 Ch 176/75	7/1/66 6/30/76	318,645	7,681,355	8,000,000
A	Land Acquisition, Augment and Acquisition Costs for Torrey Pines State Park	Item 343.6 Ch 500/67	Item 325 Ch 156/72	7/1/67 6/30/73	0	900,000	900,000
B	Augmentation for Delta Meadows as Authorized by Item 362, Budget Act 1965	Item 343.7 Ch 500/67	Item 382 Ch 176/75	7/1/67 6/30/76	320,000	0	320,000

	<u>Project Description</u>	<u>Original Authorization</u>	<u>Reauthorization</u>	<u>Available Period</u>	<u>Fund Balance</u>	<u>Expended</u>	<u>Appropriation</u>
C	Augmentation for Pfelffer Big Sur, as Authorized by Item 362, Budget Act of 1965	Item 343.7 Ch 500/67	Item 325 Ch 156/72	7/1/67 6/30/73	\$ 0	\$ 100,000	\$ 100,000
F	Gaviota/Refugio State Beach-As Reappropriated by Item 343.3 Ch 500/67 and in addition for Increased Shoreline and Upland Acquisitions	Item 423 Ch 2/66	Item 382 Ch 176/75	7/1/66 3/30/76	100,334	4,439,666	4,540,000
A	Carpenteria State Beach for Acquisition Section 5096.15A Public Resources Code	Item 377.1 Ch 430/68	Item 402 Ch 375/74	7/1/68 6/30/75	119,005	71,995	191,000
A	Land Acquisition Program Statewide	Item 422 Ch 355/69	Item 382 Ch 176/75	7/1/69 6/30/76	958,000	42,000	1,000,000
B	Emma Wood State Beach	Item 422 Ch 355/69	Item 325 Ch 156/72	7/1/69 6/30/73	0	1,425,000	1,425,000
C	Land Acquisition, Emma Wood State Beach	Item 313 Ch 266/71		7/1/71 6/30/74	3,931	286,069	290,000
D	Augmentation for Land Acquisition, Emma Wood State Beach	Item 313 Ch 266/71		7/1/71 6/30/74	93,584	3,916	97,500
F	Jetty Beach	Item 313 Ch 266/71		7/1/71 6/30/74	412,014	962,986	1,375,000
G	Augmentation for Land Acquisition Montana de Oro State Park	Item 313 Ch 266/71	Item 382 Ch 176/75	7/1/71 6/30/76	879,721	70,279	950,000
H	Augmentation for Land Acquisition Picacho State Recreation Area	Item 313 Ch 266/71	Item 402 Ch 375/74	7/1/71 6/30/75	64,385	121,615	186,000
I	Pismo State Beach	Item 313 Ch 266/71	Ch 266/71	7/1/71 6/30/74	352,307	2,397,693	2,750,000
J	Sugarloaf Ridge State Park	Item 313 Ch 266/71	Ch 266/71	7/1/71 6/30/74	68,609	216,391	285,000
AX	Doheny Beach	Item 313A Ch1223/71	Item 402 Ch 375/74	7/1/71 6/30/75	2,084,502	15,498	2,100,000
A	Manchester Beach	Item 322 Ch 156/72		7/1/72 6/30/75	198	287,802	288,000

<u>Project Description</u>	<u>Original Authorization</u>	<u>Reauthorization</u>	<u>Available Period</u>	<u>Fund Balance</u>	<u>Expended</u>	<u>Appropriation</u>
B Topanga Canyon	Item 322 Ch 156/72		7/1/72 6/30/75	\$ 457,032	\$ 1,968	\$ 459,000
E Cardiff State Beach	Item 322 Ch 156/72		7/1/72 6/30/75	409,351	1,197,149	1,606,500
A El Presidio De Santa Barbara State Historic Park	Item 322A Ch 156/72	Item 368.5 Ch 129/73	8/16/72 6/30/74	26,282	6,718	33,000
A Old Sacramento State Historic Park Section 5096.15A Public Resources Code	Item 367 Ch 129/73		7/1/73 6/30/76	574	184,426	185,000
TOTAL				\$ 9,634,344	\$60,598,156	\$70,232,500

Office of the Auditor General

cc: Members of the Legislature
Office of the Governor
Office of the Lieutenant Governor
Secretary of State
State Controller
State Treasurer
Legislative Analyst
Director of Finance
Assembly Office of Research
Senate Office of Research
Assembly Majority/Minority Consultants
Senate Majority/Minority Consultants
California State Department Heads
Capitol Press Corps