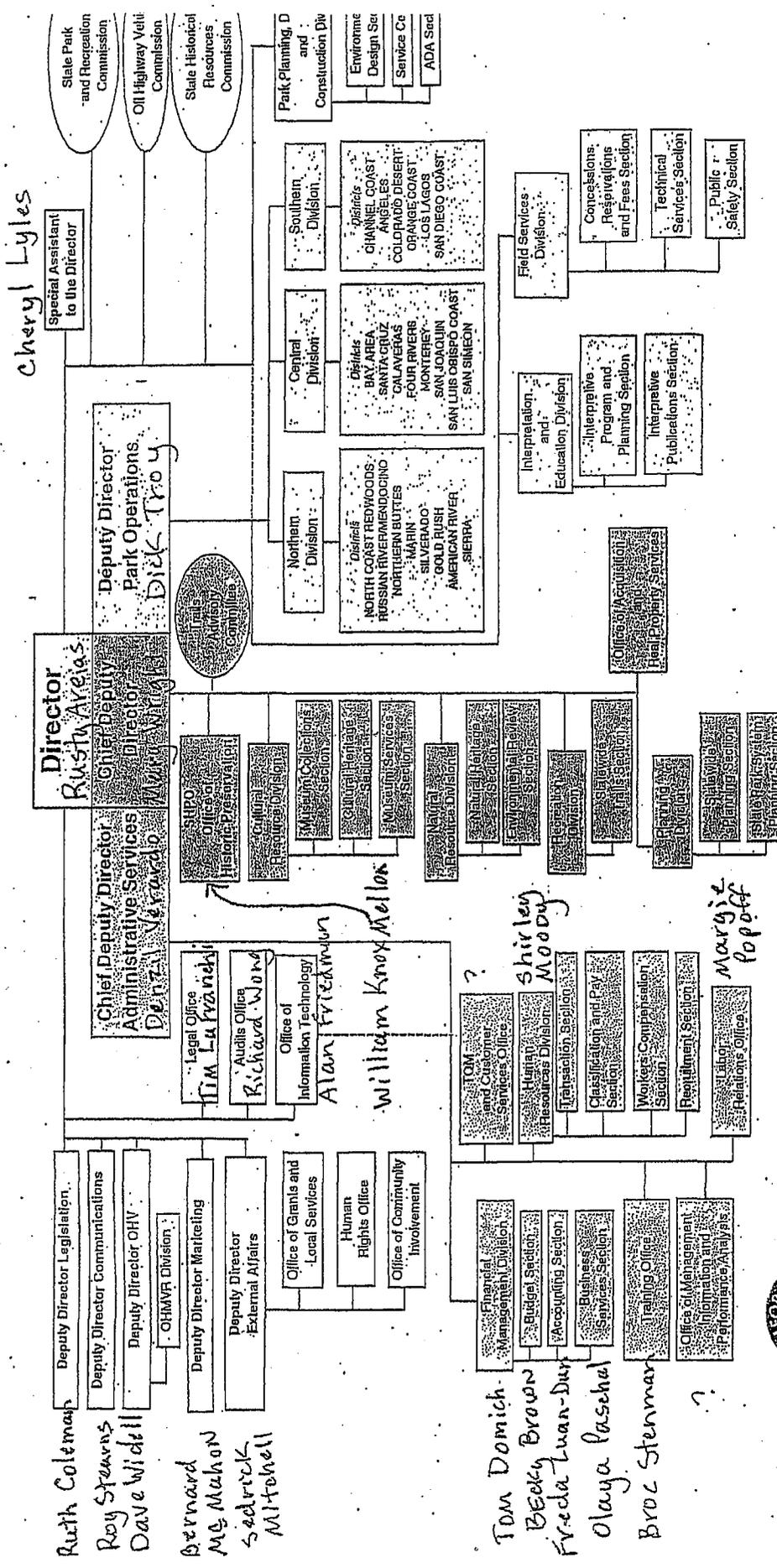


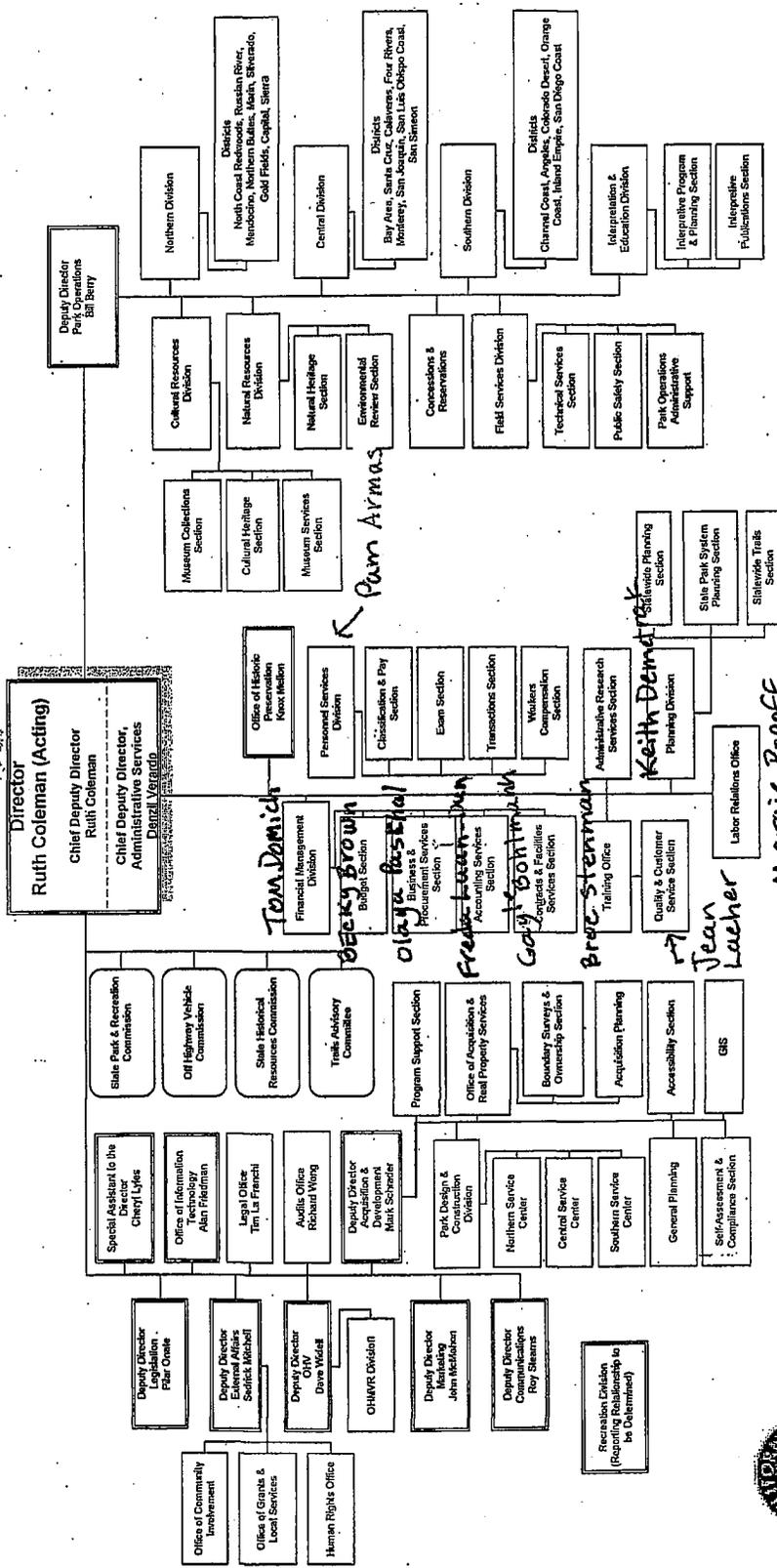
EXHIBIT B

California Department of Parks and Recreation Organizational Structure



Original Signed by Rusty Aratas May 16, 2000
Date
Rusty Aratas, Director

California Department of Parks and Recreation Organizational Structure



Original Signed by Rusty Areas, Director Date September 1, 2001



Pam Armas

Tom Dominich

Becky Stouh

Oliver Resch

Freddie Kuehn

Gary Bontrun

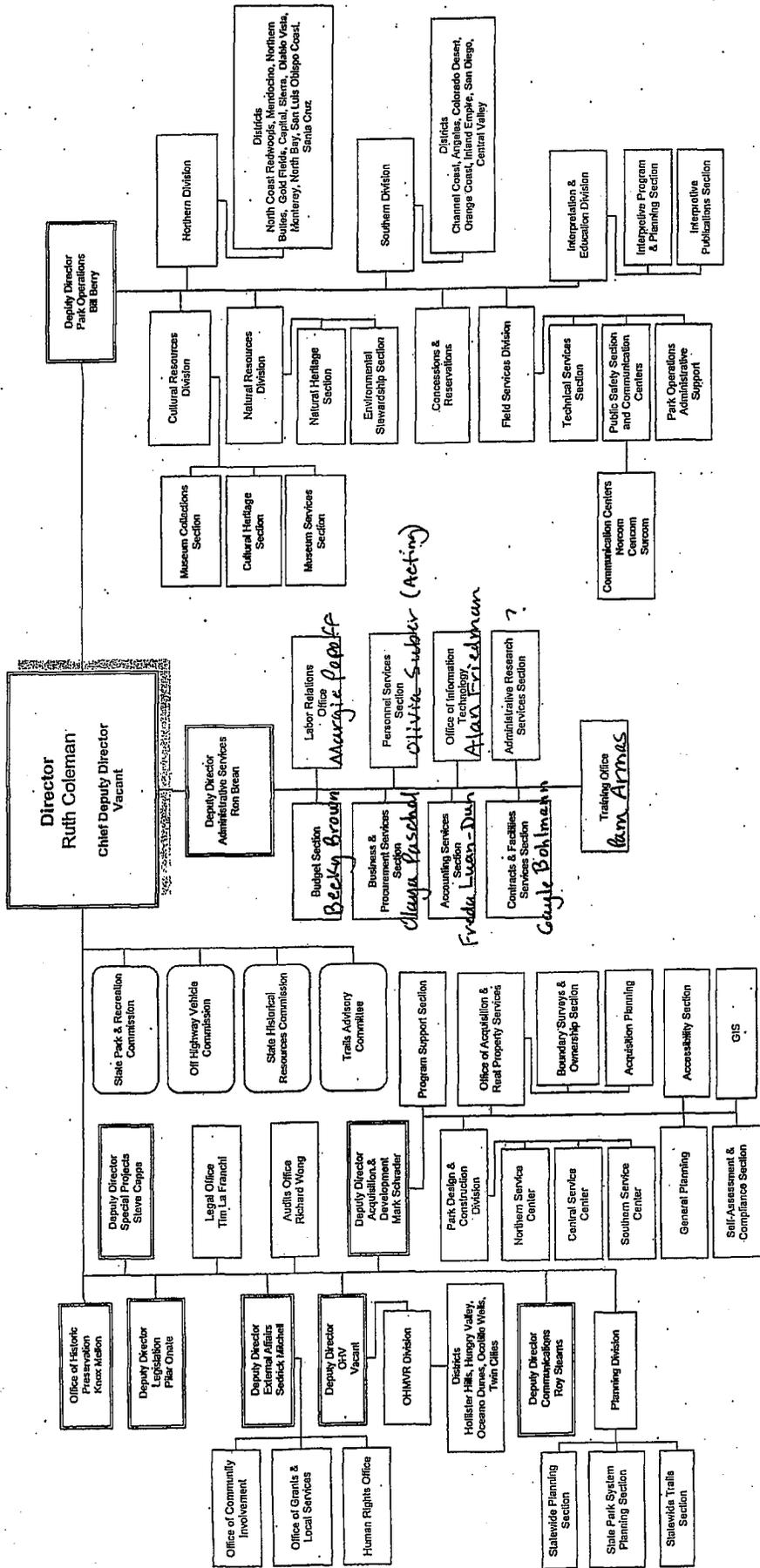
Bruce Stearns

Keith Demetrius

Jean Lacher

Margie Popoff

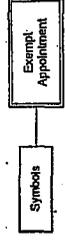
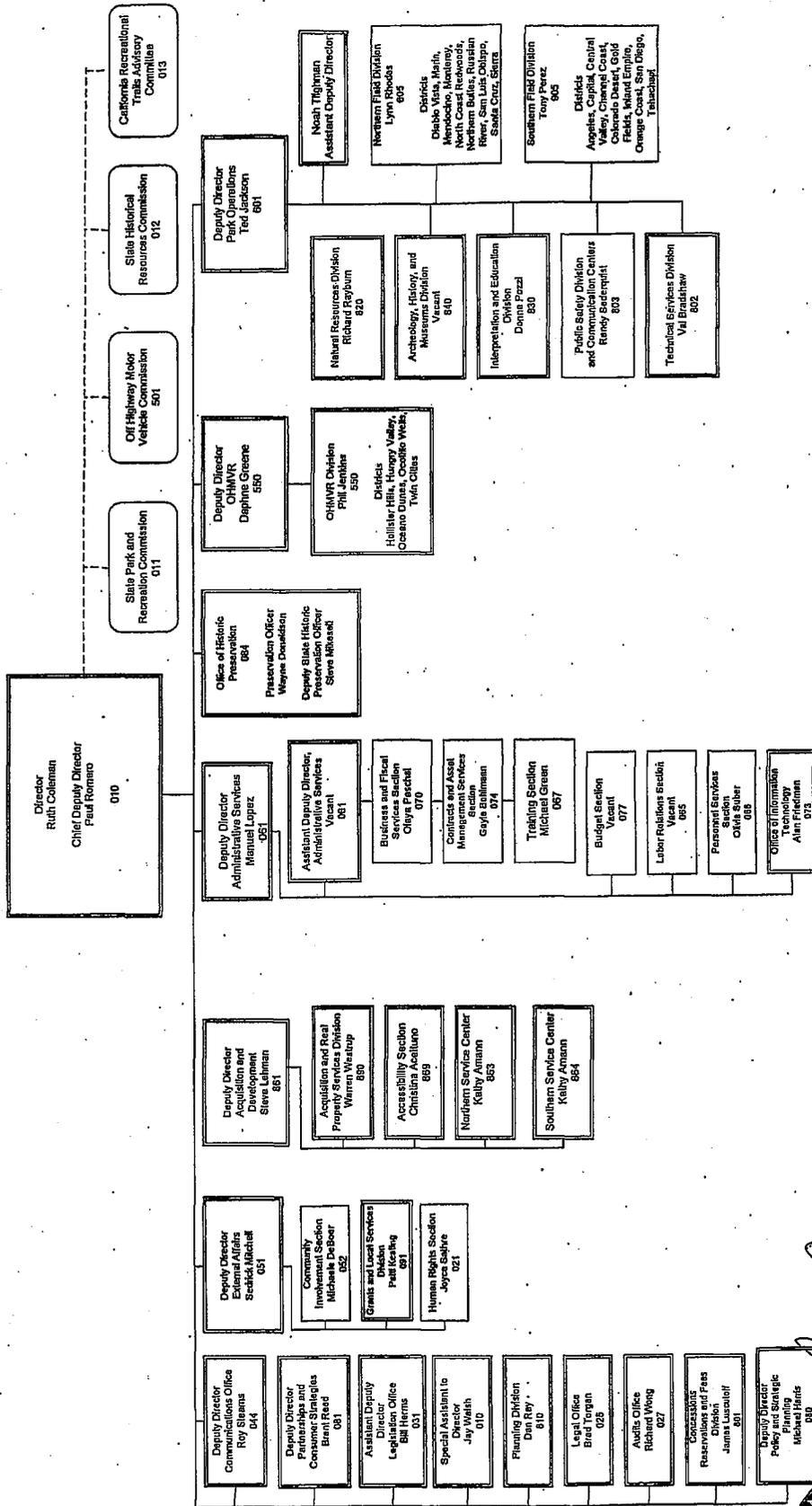
California Department of Parks and Recreation Organizational Structure



Ruth Coleman October 1, 2003
Ruth Coleman, Director

Date

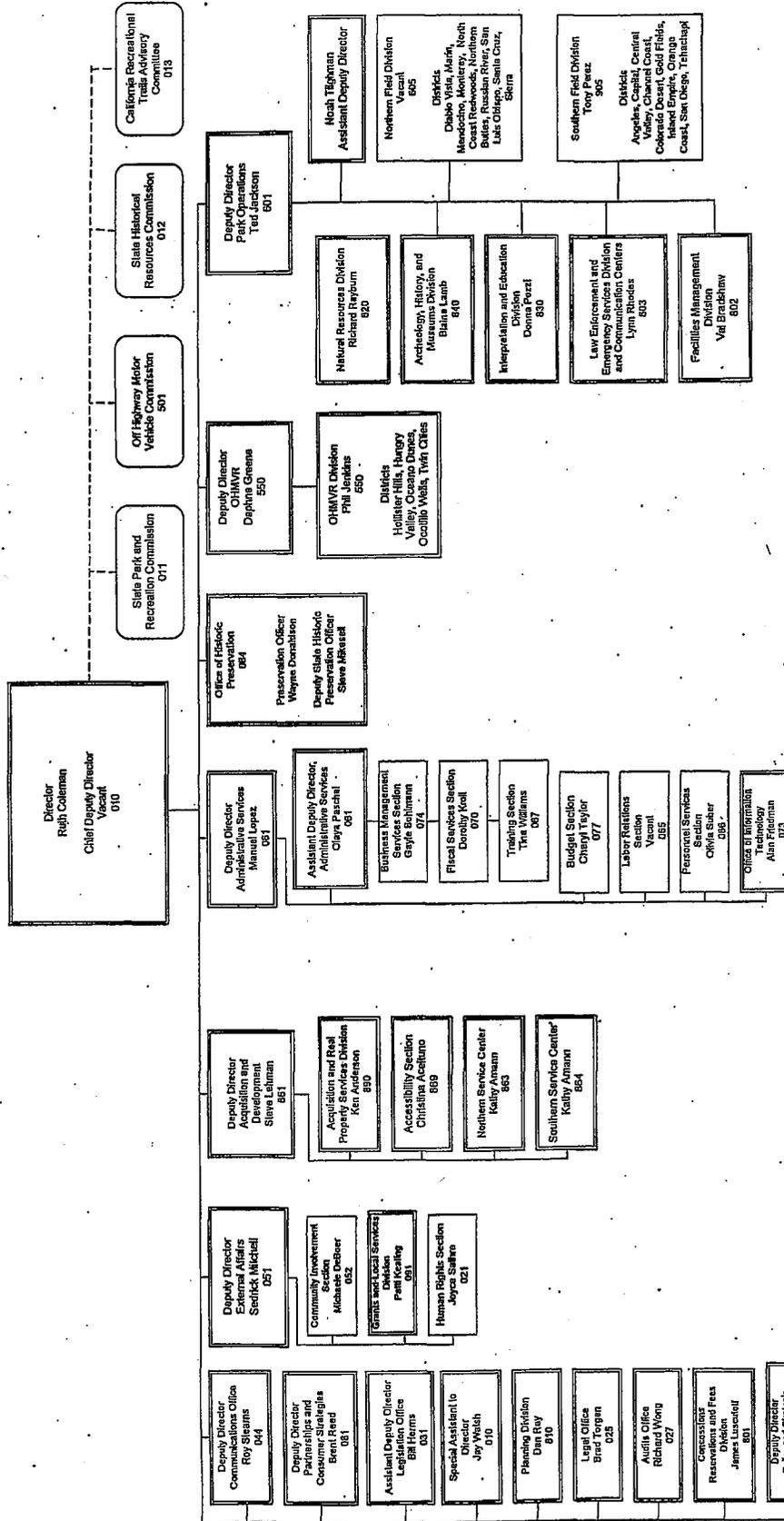
California Department of Parks and Recreation Organizational Structure



Ruth Coleman July 1, 2007 (07/09)
 Ruth Coleman, Director



California Department of Parks and Recreation Organizational Structure





 Ruth Coleman, Director

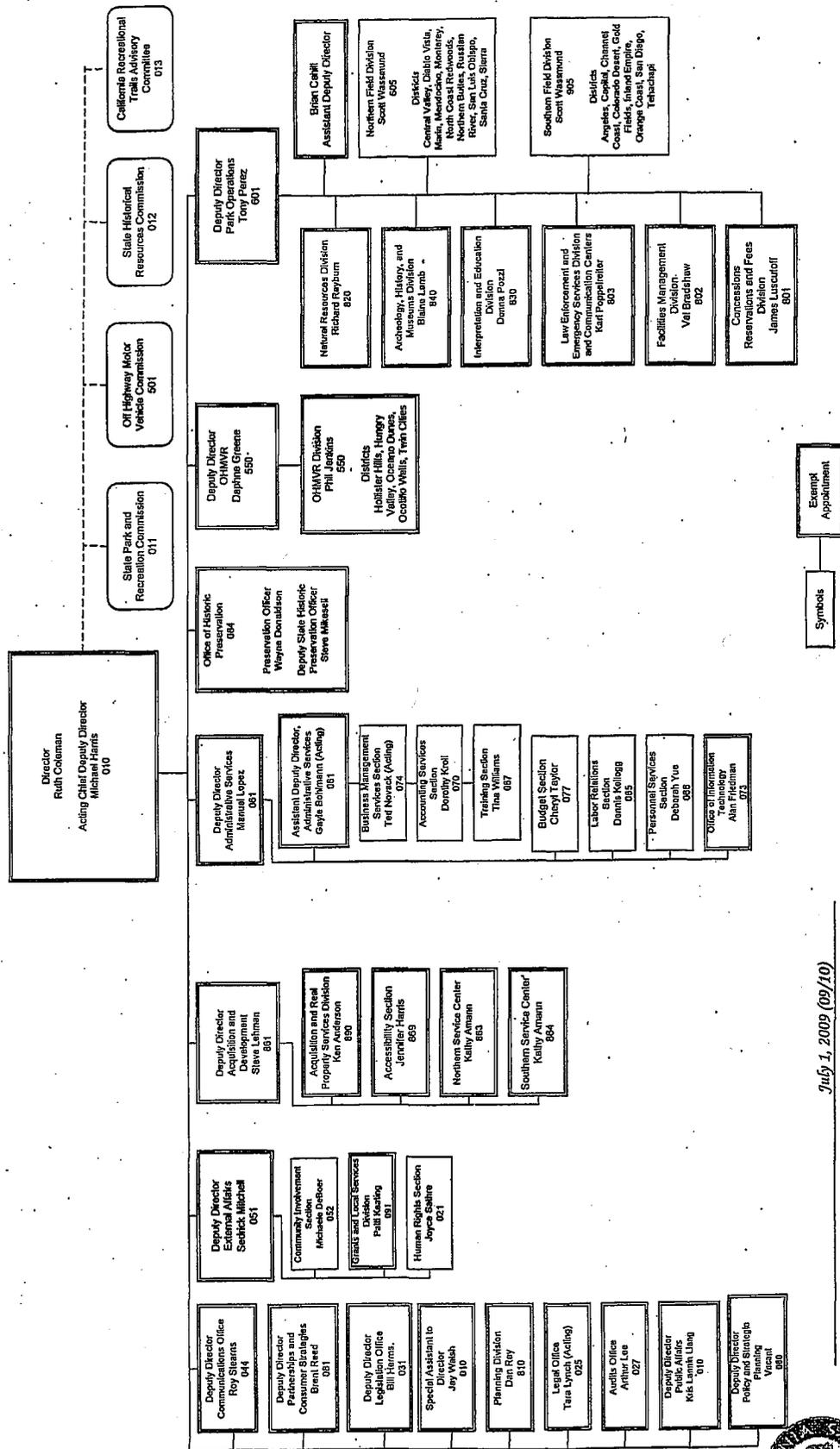
Ruth Coleman July 1, 2008 (08/09)

Date

Symbols

Exempt Appointment

California Department of Park and Recreation Organizational Structure



Exempt Appointment

Symbols

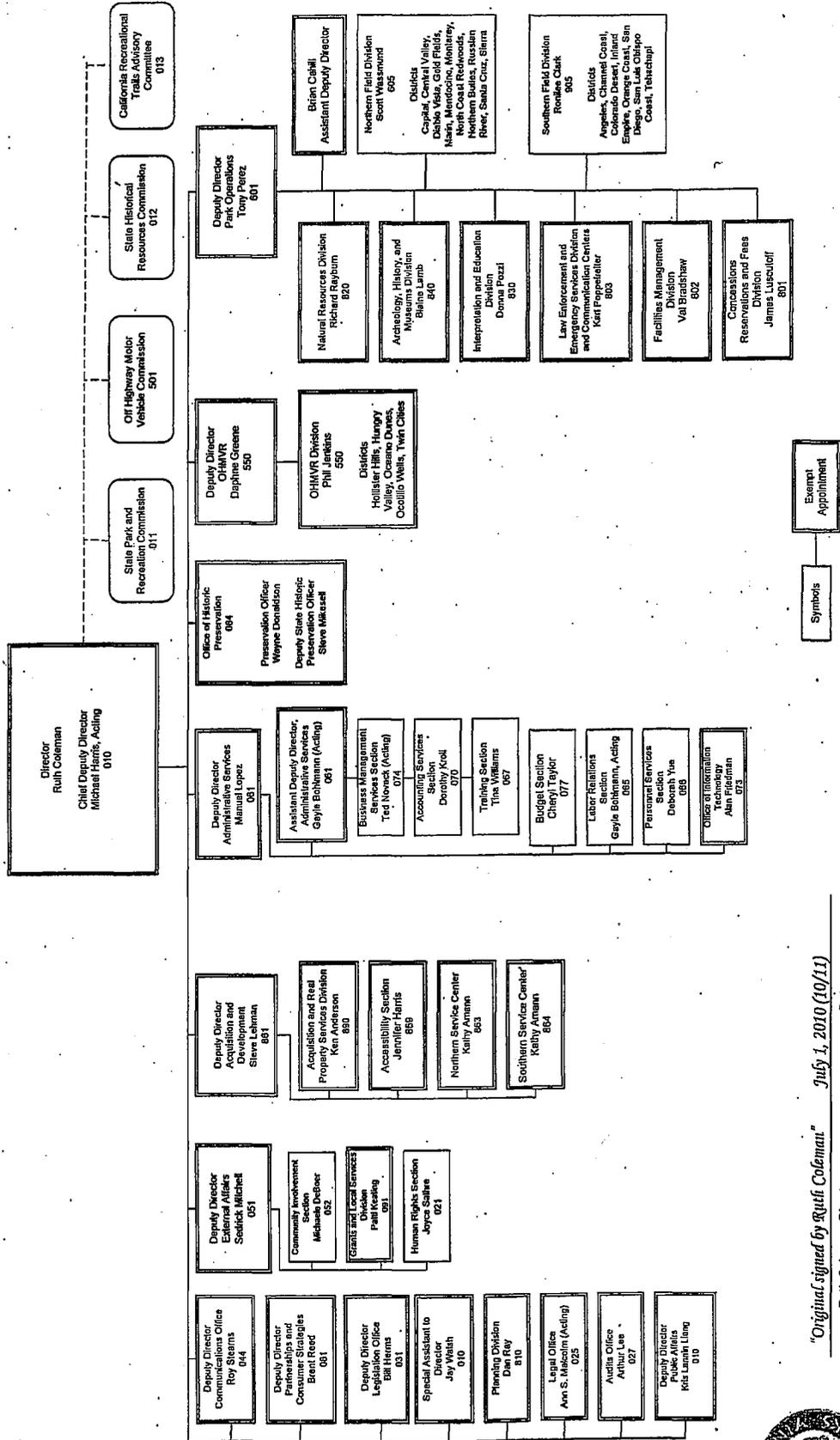
July 1, 2009 (09/10)

Date

Ruth Coleman, Director



California Department of Parks and Recreation Organizational Structure

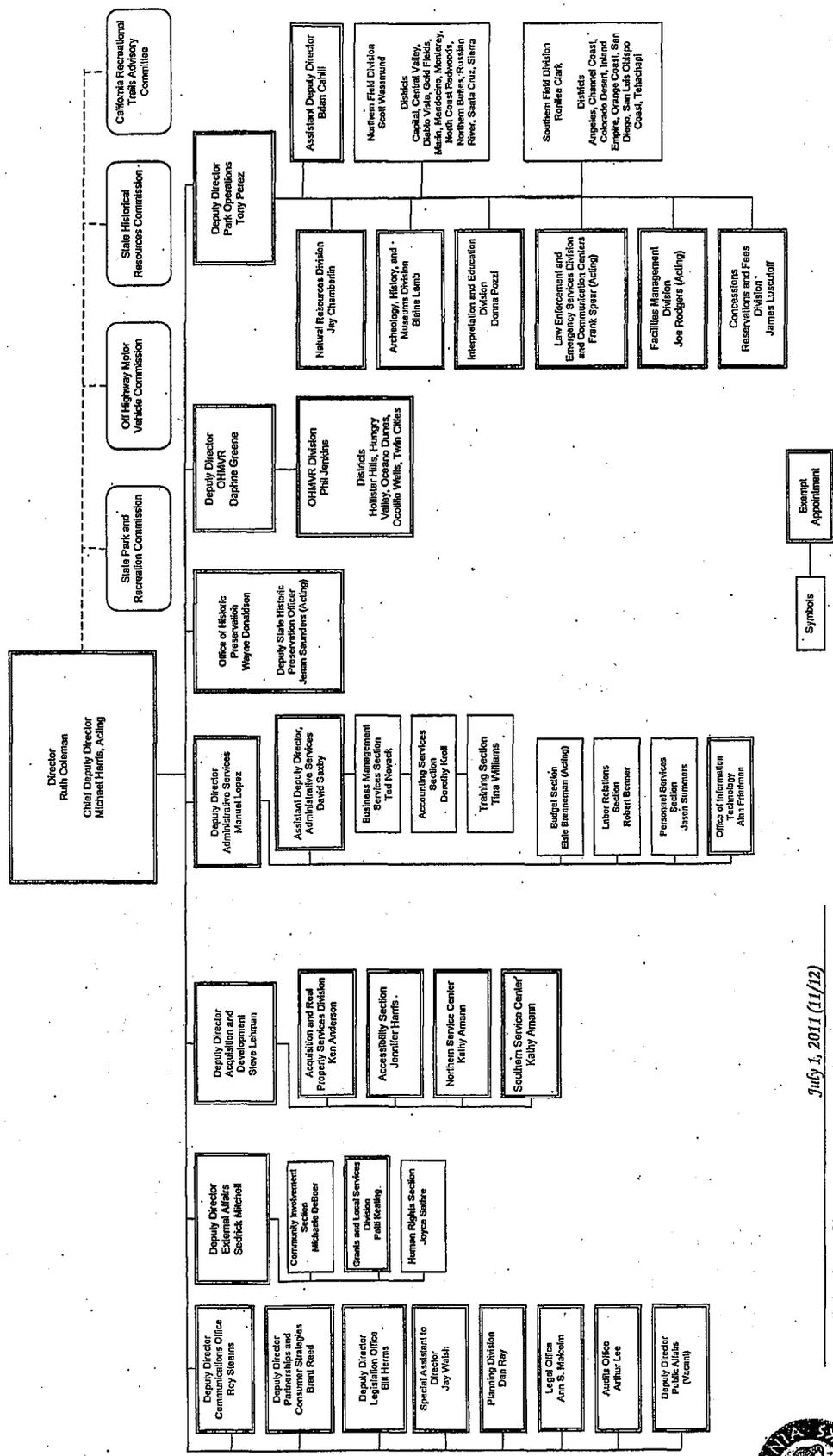


"Original signed by Ruth Coleman" July 1, 2010 (10/11) Date

Ruth Coleman, Director



California Department of Parks and Recreation Organizational Structure



July 1, 2011 (11/12)

Date

Ruth Coleman, Director



EXHIBIT C

EXHIBIT E

Memorandum

Date : May 5, 1998

To : Alan Fujii

From : Fay Mazo

Subject : Difference between Governor's Budget and Controller's Budgetary/Legal Basis Annual Report

Fund 265 - Conservation and Enforcement Account

Accounting Office did not accrue the amount that was due to the Off-Highway Vehicle Account in the amount \$8, 588,420.03.

8,588 difference - 8,588 missed accrual = 0

Fund 449 - Winter Recreation Fund

Prior year revenue exceeded the accruals. The prior year revenue is reported to the Controller's Office. Budget Office has not taken this into consideration since it was a small amount which accumulated over a period of several years.

153 difference - 23 prior year revenue 96:FY - 68 prior year revenue 95 FY = 62 prior years ?? \$200,400.00 - 400,000.00 = 200,000.00

Fund 392 - State Park and Recreation Fund

Controller's Office reverses prior year encumbrances reported. Budget Office does not report reversal of encumbrances.

Prior year revenue is not always adjusted by the Budget Office due the materiality at that point in time. Over 20 years there has been an accumulation.

Budget Office considers encumbrances as expenditures on continuing appropriations. CALSTARS does not and they are not shown as expenditures on year-end reports. The amount was \$49,910.00 as of 6/30/97.

6,379 difference - 50 encumbrances = 6,329 - 662 prior year revenue 96 FY - 879 prior year revenue 95 FY = 4,788 prior years ??

Fund 263 - Off-Highway Vehicle Trust Account

Accounting Office did not accrue the amount that was due from the Conservation and Enforcement Account in the amount of \$8, 588,420.03.

Controller's Office reverses prior year encumbrances reported. Budget Office does not report reversal of encumbrances.

Prior year revenue is not always adjusted by the Budget Office due the materiality at that point in time. Over 20 years there has been an accumulation.

Budget Office considers encumbrances as expenditures on continuing appropriations. CALSTARS does not and they are not shown as expenditures on year-end reports. The amount was \$23,549,398.20 as of 6/30/97.

16,001 difference + 8,588 missed accrual = 24,589 - 23,549 encumbrances = 1,040 = prior years revenue ??

EXHIBIT F

From: Delgado, Elsa <FIEDeIga@DOF.CA.gov>
To: BO ADM <BOADM@DOF.CA.gov>
Date: 4/23/99 1:26pm
Subject: Comparison of SCO Annual Report and Governor's Budget Fund
Balanc

FUND BALANCE DIFFERENCES

A recent State Controller's Office (SCO) review revealed many differences between corresponding prior-year fund balances in the SCO Annual Report and the Governor's Budget. Departments are responsible for reconciling these differences.

For the General Fund, the Department of Finance (DOF) compares Governor's Budget revenue and expenditure amounts to SCO corresponding data from year-end reports and asks departments to explain differences. For all other funds, DOF designates an administering organization. This organization prepares the fund condition statement for the Governor's Budget and must reconcile fund balance differences between the SCO annual Report and the Governor's Budget. Departments must provide a written explanation of differences to their DOF budget analyst and to the SCO, Attn: Division of Accounting and Reporting prior to submission of 1998-99 year-end reports or earlier, if requested by the DOF budget analyst. Departments should include any necessary adjustments in the 1998-99 financial reports or budget documents.

The SCO listing of fund balance differences between the Annual Report and the Governor's Budget can be found on the DOF internet site:
<http://www.dof.ca.gov/fisa/DRILLS.htm>.

If you have any questions regarding this listing, please call Lajunta Inman or Linda Fulcher at 322-5540.

Carl Rogers
Program Budget Manager
Budget Operations Support
CA Department of Finance

cc: DOF Budget and Accounting Staff

CC: BUDGETS <Budgets@DOF.CA.gov>

CALIFORNIA DEPARTMENT OF FINANCE

**Comparison of State Controller's Office
Budgetary/Legal Basis Annual Report and
Governor's Budget Fund Balances as of June 30, 1998
Amounts in Thousands**

| Agency Fund Number Number | Fund Title | Annual Report 1 Ending Fund Balance Less Reserved for Encumbrance June 30, 1998 2 | Governor's Budget 3 Ending Fund Balance June 30, 1998 | Difference Between Fund Balance (4) |
|------------------------------|--|---|---|---|
| 0100 0348 | Senate Operating Fund | 510 | 5308 | 5298 |
| 0250 0587 | Family Law Trust Fund | 527 | 0 | 527 |
| 0450 0159 | Trial Court Improvement Fund | 3,859 | 0 | 3,859 |
| 0690 0029 | Nuclear Planning Assessment Special Account | 2,228 | 1,213 | 1,015 |
| 0820 0460 | Dealer's Record of Sale Special Account | 2,454 | 2,272 | 182 |
| 0845 0217 | Insurance Fund | 26,258 | 23,405 | 2,853 |
| 0285 | Residential Earthquake Recovery Fund | 9,597 | 7,415 | 2,182 |
| 0860 0965 | Timber Tax Fund | 5,742 | 6,063 | 321 |
| 0890 0228 | Secretary of State Business Fees Fund | (732) | 0 | 732 |
| 0274 | Business Reinvestment Fund | 4,719 | 4,481 | 238 |
| 1100 0267 | Exposition Park Improvement Fund | 851 | 1,238 | 387 |
| 1110 0735 | Contractor's License Fund | 11,886 | 10,974 | 912 |
| 1111 0421 | Vehicle Inspection and Repair Fund | (2,414) | 3,587 | 6,001 |
| 0702 | Consumer Affairs Fund | 182 | 1,020 | 838 |
| 0717 | Cemetery Fund | 853 | 597 | 256 |
| 1730 0167 | Delinquent Tax Collection Fund | 0 | 148 | 148 |
| 1760 0022 | State Emergency Telephone Number Account | 40,071 | 38,459 | 1,612 |
| 0328 | Public School Planning, Design and Construction Review Revolving Fund | (2,544) | 7,013 | 9,557 |
| 2240 0530 | Mobilehome Park Purchase Fund | 13,092 | 10,253 | 2,839 |
| 0535 | Rural Predevelopment Loan Fund | 2,944 | 1,658 | 1,286 |
| 0813 | Self-Help Housing Fund | 2,297 | 1,659 | 638 |
| 0927 | Farmworker Housing Grant Fund | 7,423 | 5,684 | 1,739 |
| 0929 | Housing Rehabilitation Loan Fund | 37,681 | 18,028 | 19,653 |
| 0938 | Rental Housing Construction Fund | 48,192 | 6,022 | 42,170 |
| 0985 | Emergency Housing and Assistance Fund | 4,074 | 1,199 | 2,875 |
| 2310 0400 | Real Estate Appraisers Regulation Fund | 6,375 | 6,100 | 275 |
| 2660 0041 | Aeronautics Account | 6,111 | 4,817 | 1,294 |
| 0042 | State Highway Account | 1,364,609 | 1,390,550 | 25,941 |
| 0046 | Public Transportation Account | 22,306 | 22,161 | 145 |
| 0061 | Motor Vehicle Fuel Account | 200 | 178,334 | 178,134 |
| 0183 | Environmental Enhancement and Mitigation Demonstration Program | 5,729 | 5,470 | 259 |
| 2740 0044 | Motor Vehicle Account | 114,533 | 111,700 | 2,833 |
| 0292 | Motor Carrier Permit Fund | 7,262 | 7,153 | 109 |
| 3180 0034 | Geothermal Resources Development Account | 213 | 0 | 213 |
| 3210 0140 | California Environmental License Plate Fund | 5,995 | 4,299 | 1,696 |
| 3340 0318 | Collins-Dugan California Conservation Corps Reimbursement Account | 1,980 | 0 | 1,980 |
| 3360 0429 | Local Jurisdiction Energy Assistance Account | 7,519 | 7,158 | 361 |
| 0465 | Energy Resources Program Account | (4,112) | 475 | 4,587 |
| 3370 0940 | Renewable Resources Investment Fund | 536 | 1,977 | 1,441 |
| 3480 0141 | Soil Conservation Fund | 646 | 238 | 408 |
| 3600 0200 | Fish and Game Preservation Fund | 6,176 | 8,021 | 1,845 |
| 0211 | California Waterfowl Habitat Preservation Account | 2,568 | 2,769 | 201 |
| 0213 | Native Species Conservation and Enhancement Account | 71 | 197 | 126 |
| 0320 | Oil Spill Prevention and Administration Fund | 10,019 | 10,743 | 724 |
| 0321 | Oil Spill Response Trust Fund | 44,137 | 44,553 | 416 |
| 3640 0262 | Habitat Conservation Fund | 26,873 | 27,980 | 1,107 |
| 0383 | Natural Resources Infrastructure Fund | 2,770 | 1,138 | 1,632 |
| 3720 0371 | California Beach and Coastal Enhancement Account | 300 | 0 | 300 |
| 3760 0565 | State Coastal Conservancy Fund | 15,513 | 13,673 | 1,840 |
| 3780 0136 | California Heritage Fund | 277 | 0 | 277 |
| 0263 | Off-Highway Vehicle Trust Fund | 45,163 | 21,274 | 23,889 |
| 0392 | State Parks and Recreation Fund | 11,045 | 1,682 | 9,363 |
| 3449 | Winter Recreation Fund | 227 | 65 | 162 |
| 3860 0144 | California Water Fund | 3,329 | 3,065 | 264 |
| 0716 | Delta Flood Protection Fund | 4,364 | 5,519 | 1,155 |
| 0244 | Environmental Water Fund | (2,380) | (722) | 1,658 |
| 0502 | California Water Resources Development Bond Fund | 1,040,123 | 111,615 | 928,508 |

| | | | | | |
|------|------|--|-----------|-------------|-----------|
| | 0506 | Central Valley Water Project Construction Fund | 2,370,199 | 92,351 | 2,277,848 |
| | 0507 | Central Valley Water Project Revenue Fund | (101,245) | 161,516 | 262,761 |
| 3900 | 0115 | Air Pollution Control Fund | 2,108 | 3,172 | 1,064 |
| | 0434 | Air Toxics Inventory and Assessment Account | 172 | 9 | 181 |
| 3910 | 0100 | California Used Oil Recycling Account | 40,883 | 40,152 | 731 |
| | 0281 | Recycling Market Development Revolving Loan Account | 23,090 | 22,935 | 155 |
| | 0386 | Solid Waste Disposal Site Cleanup Trust Fund | 7,961 | 7,691 | 270 |
| | 0387 | Integrated Waste Management Account | 11,471 | 11,932 | 461 |
| 3940 | 0439 | Underground Storage Tank Cleanup Fund | 56,422 | 59,078 | 2,656 |
| | 0679 | State Water Quality Control Fund | 11,428 | 10,342 | 1,086 |
| 3960 | 0028 | Unified Program Account | 407 | 125 | 282 |
| 4260 | 0004 | Breast Cancer Fund | 2,197 | 0 | 2,197 |
| | 0007 | Breast Cancer Research Account | 8,809 | 8,350 | 459 |
| | 0009 | Breast Cancer Research and Control Account | 8,756 | 11,594 | 2,838 |
| | 0066 | Sale of Tobacco to Minors Control Account | 226 | 1,352 | 1,126 |
| | 0070 | Occupational Lead Poisoning Prevention Account | 3,625 | 3,376 | 249 |
| | 0098 | Clinical Laboratory Improvement Fund | (780) | 72 | 852 |
| | 0099 | Health Statistics Special Fund | 2,547 | 3,669 | 1,122 |
| | 0177 | Food Safety Fund | 1,259 | 1,144 | 115 |
| | 0203 | Genetic Disease Testing Fund | 15,331 | 16,165 | 834 |
| | 0231 | Health Education Account | 72,925 | 73,378 | 453 |
| | 0232 | Hospital Services Account | 8,873 | 14,191 | 5,318 |
| | 0233 | Physician Services Account | 3,360 | 4,452 | 1,092 |
| | 0234 | Research Account | 15,124 | 87,328 | 72,204 |
| | 0235 | Public Resources Account | 10,496 | 5,560 | 4,936 |
| | 0253 | Domestic Violence Fund | 2,302 | 1,830 | 472 |
| | 0306 | Safe Drinking Water Account | 1,810 | 3,107 | 1,297 |
| | 0693 | Emergency Services and Supplemental Payments Fund | 14,515 | 4,129 | 10,386 |
| | 0823 | California Alzheimer's Disease and Related Disorders Research Fund | 771 | 306 | 465 |
| | 0834 | Medi-Cal Inpatient Payment Adjustment Fund | 32,931 | 0 | 32,931 |
| | 0900 | Local Health Capital Expenditure Account | 1,347 | 37 | 1,310 |
| 4440 | 0311 | Traumatic Brain Injury Fund | 706 | 202 | 504 |
| 5100 | 0185 | Employment Development Department Contingent Fund | 19,624 | 1,000 | 18,624 |
| 5180 | 0163 | Continuing Care Providers Fee Fund | 881 | 645 | 236 |
| | 0551 | Temporary Assistance for Needy Families Fund | 0 | (1,365,206) | 1,365,206 |
| | 0803 | State Children's Trust Fund | 2,822 | 2,714 | 108 |
| 5430 | 0170 | Corrections Training Fund | (152) | 880 | 1,032 |
| 6110 | 0030 | County School Service Fund Contingency Account | 100 | 0 | 100 |
| | 0342 | State School Fund | 398 | 0 | 398 |
| 6350 | 0344 | State School Building Lease-Purchase Fund | 5,653 | 0 | 5,653 |
| | 0961 | State School Deferred Maintenance Fund | 2,603 | 0 | 2,603 |
| 6440 | 0308 | Earthquake Risk Reduction Fund of 1996 | (1,500) | 0 | 1,500 |
| 6610 | 0498 | Higher Education Fees and Income | (1,696) | 0 | 1,696 |
| 8100 | 0425 | Victim Witness Assistance Fund | 1,289 | 1,609 | 320 |
| 8420 | 0016 | Subsequent Injuries Money's Account | 394 | 919 | 525 |
| 8570 | 0111 | Agriculture Fund, Agriculture Account | 32,636 | 32,122 | 514 |
| | 0191 | Fair and Exposition Account - Fair and Exposition Fund | 713 | 22 | 691 |
| | 0192 | Satellite Wagering Account - Fair and Exposition Fund | 5,137 | 4,708 | 429 |
| 8700 | 0214 | Restitution Fund | 37,889 | 46,146 | 8,257 |
| 8855 | 0126 | State Audit Fund | 1,094 | 943 | 151 |
| 8885 | 0360 | State Mandates Claims Fund | 835 | 461 | 374 |
| 8940 | 0485 | Armory Discretionary Improvement Account | 213 | 61 | 152 |
| 9350 | 0062 | Highway Users Tax Account | 339 | 0 | 339 |
| | 0261 | Off-Highway License Fee Fund | 52 | 483 | 431 |
| 9895 | 0853 | Petroleum Violation Escrow Account | 32,502 | 33,073 | 571 |

¹ Budgetary/Legal Basis Annual Report Balance Sheet as of June 30, 1998

² Does not include General Obligation Bond Funds

³ 1999/00 Fiscal year Governor's Budget Fund Condition Statement

⁴ Fund Balance Differences of \$100,000 and Above

April 16, 1999 (FO/PPBA)

Comparison of State Controller's Office
 Budgetary/Legal Basis Annual Report and
 Governor's Budget Fund Balance as of June 30, 1998.

| FUND # | FUND TITLE | 162 6/30/98 (000) | 3 gov 6/30/98 (000) | 4 difference (000) |
|--------|---------------------------|-------------------------|---------------------------|--------------------------|
| 0156 | California Heritage Fund | 277 | 0 | 277 |
| 0263 | Off-Highway Vehicle Trust | 45163 | 21274 | 23889 |
| 0392 | State Parks & Recreation | 11045 | 1682 | 9363 |
| 0449 | Winter Recreation | 227 | 65 | 162 |

1. Budgetary/Legal Basis Annual Report Balance Sheet as of June 30, 1998.
2. Does not include General Obligation bond funds.
3. 1999/00 Fiscal Year Governor's Budget Fund Condition Statement.
4. Fund Balance Differences of \$100,000 and Above.

EXHIBIT G

From: "Stewart, Yvonne" <Yvonne.Stewart@DOF.CA.GOV>
To: <BUDGETOPERATIONS@WWW.DOF.CA.GOV>
Date: 4/8/02 5:17PM
Subject: Fund Balance Differences

> FUND BALANCE DIFFERENCES

>

> A recent State Controller's Office (SCO) review revealed many differences
> between corresponding prior-year fund balances in the SCO Annual Report
> and the Governor's Budget. Departments are responsible for reconciling
> these differences.

>

> For the General Fund, the Department of Finance (Finance) compares
> Governor's Budget revenue and expenditure amounts to SCO corresponding
> data from year-end reports and asks department to explain differences.

>

> For special funds, Finance designates an administering organization. The
> administering organization prepares the fund condition statement for the
> Governor's Budget and must reconcile fund balance differences between the
> SCO Annual Report and the Governor's Budget. Departments must provide a
> written explanation of differences to their Finance budget analyst and to
> the SCO, Attn: Division of Accounting and Reporting, prior to submission
> of 2001-02 year-end reports or earlier. Departments should include any
> necessary adjustments in the 2001-02 financial reports or budget
> documents.

>

> The SCO listing of fund balance differences between the Annual Report and
> the Governor's Budget can be found on the Finance internet site:
> <http://www.dof.ca.gov/fisa/DRILLS.htm>.

>

> If you have any questions regarding this listing, please call Lajunta
> Inman or Linda Sebastiani at 322-5540.

>

> To unsubscribe from this list (1) go to:
> <http://www.dof.ca.gov/archives/budopsjoin.html>, or (2) send an e-mail to:
> listserv@www.dof.ca.gov and in the text of the e-mail include: signoff
> budgetoperations

>

>

> Yoshie Fujiwara
> Program Budget Manager
> Budget Operations Support
> CA Department of Finance

>

> cc: Finance Budget Staff

>

>

>>Sp Fund balance differences.xls>>

500 DPR FUND CONDITION

| AGENCY NUMBER | FUND NUMBER | FUND TITLE | ANNUAL REPORT (1) ENDING FUND BALANCE LESS RESERVED FOR ENCUMBRANCE June 30, 2001 (2) | GOVERNOR'S BUDGET (3) ENDING FUND BALANCE June 30, 2001 | GOVERNOR'S BUDGET FUND BALANCE IS OVERSTATED (UNDERSTATED) AS OF June 30, 2001 (4) |
|---------------|-----------------------------|---|---|---|--|
| 3600 | 0200 | Fish and Game Preservation Fund (FGPF) | 24,645 | 18,011 | (6,634) |
| | 0207 | Fish and Wildlife Pollution Account, Fish and Game Preservation Fund | 10,769 | 12,164 | 1,395 |
| | 0211 | California Waterfowl Habitat Preservation Account, FGPF | 3,121 | 3,336 | 215 |
| | 0213 | Native Species Conservation and Enhancement Account, FGPF | 137 | 239 | 102 |
| | 0320 | Oil Spill Prevention and Administration Fund | 11,365 | 11,962 | 597 |
| | 0321 | Oil Spill Response Trust Fund | 56,549 | 58,472 | 1,923 |
| 3640 | 0262 | Habitat Conservation Fund | 37,960 | 30,397 | (7,563) |
| 3790 | 0263 | Off-Highway Vehicle Trust Fund | 68,932 | 57,381 | (11,551) |
| | 0392 | State Parks and Recreation Fund | 41,861 | 19,096 | (22,765) |
| | 0449 | Winter Recreation Fund | 583 | 262 | (321) |
| 3860 | 0050 | Colorado River Management Account | 233,999 | 85,000 | (148,999) |
| | 0176 | Delta Flood Protection Fund | 7 | 652 | 645 |
| | 0244 | Environmental Water Fund | 8,879 | 4,524 | (4,355) |
| 3910 | 0226 | California Tire Recycling Management Fund | 13,904 | 12,389 | (1,515) |
| | 0281 | Recycling Market Development Revolving Loan Account, IWMF | 11,049 | 10,055 | (994) |
| | 0387 | Integrated Waste Management Account (IWMF) | 8,463 | 8,135 | (328) |
| 3940 | 0439 | Underground Storage Tank Cleanup Fund | 95,151 | 102,355 | 7,204 |
| | 0475 | Underground Storage Tank Fund | 1,604 | 1,722 | 118 |
| 4250 | 0585 | Counties Children and Families Account, Cal. Children & Families Tr Fnd | 98,888 | 84,910 | (13,978) |
| 4260 | 0007 | Breast Cancer Research Account | 3,913 | 3,585 | (328) |
| | 0070 | Occupational Lead Poisoning Prevention Account | 2,102 | 1,671 | (431) |
| | 0080 | Childhood Lead Poisoning Prevention Fund | 17,980 | 16,253 | (1,727) |
| | 0231 | Health Education Account - CTPSF | 39,137 | 69,273 | 30,136 |
| | 0234 | Research Account - CTPSF | 10,207 | 56,334 | 46,127 |
| | 0235 | Public Resources Account - CTPSF | 1,192 | 4,757 | 3,565 |
| 0236 | Unallocated Account - CTPSF | 24,915 | 26,281 | 1,366 | |
| 5180 | 0279 | Child Health and Safety Fund | 956 | 612 | (344) |
| 5195 | 0332 | Vehicle License Fee Account, Local Revenue Fund | 13,392 | 0 | (13,392) |

EXHIBIT H

From: "Stewart, Yvonne" <Yvonne.Stewart@DOF.CA.GOV>
To: <BUDGETOPERATIONS@WWW.DOF.CA.GOV>
Date: 6/5/03 9:53AM
Subject: 2001-02 Fund Balance Differences

> FUND BALANCE DIFFERENCES

- >
- > A recent State Controller's Office (SCO) review revealed many differences
 - > between corresponding prior-year fund balances in the SCO Annual Report
 - > and the Governor's Budget. Departments are responsible for reconciling
 - > these differences.
 - >
 - > For the General Fund, the Department of Finance (Finance) compares
 - > Governor's Budget revenue and expenditure amounts to SCO corresponding
 - > data from year-end reports and asks departments to explain differences.
 - >
 - > For special funds, Finance designates an administering organization. The
 - > administering organization prepares the fund condition statement for the
 - > Governor's Budget and must reconcile fund balance differences between the
 - > SCO Annual Report and the Governor's Budget. Departments must provide a
 - > written explanation of differences to their Finance Budget Analyst and to
 - > the SCO, Attn: Division of Accounting and Reporting, prior to submission
 - > of 2002-03 financial reports or budget documents.
 - >
 - > The SCO listing of fund balance differences between the Annual Report and
 - > the Governor's Budget can be found on the Finance internet site:
 - > <http://www.dof.ca.gov/FISA/DRILLS.htm>.
 - >
 - > If you have any questions, please call Lajunta Inman or Sue Montoya at
 - > 322-5540.
 - >
 - > To unsubscribe from this list (1) go to:
 - > <http://www.dof.ca.gov/archives/budopsjoin.html>, or (2) send an email to:
 - > listserv@www.dof.ca.gov <<mailto:listserv@www.dof.ca.gov>> and in the text of
 - > the e-mail include: signoff budgetoperations
 - >
 - > New departmental staff interested in joining the budgetoperations list can
 - > also subscribe at:
 - > <<http://www.dof.ca.gov/archives/budopsjoin.html>>
 - >
 - >
 - >
 - > Yoshie Fujiwara
 - > Program Budget Manager
 - > Budget Operations Support
 - > CA Department of Finance
 - >
 - > cc: Finance Budget Staff
 - >
 - > <<Sp Fund Balance Differences.xls>>
 - >
 - >
 - >

Comparison of State Controller's Office
 Budgetary/Legal Basis Annual Report and
 Governor's Budget Fund Balances as of June 30, 2002
 Governmental Cost Funds
 (In Thousands)

| AGENCY NUMBER | FUND NUMBER | FUND TITLE | ANNUAL REPORT (1) ENDING FUND BALANCE LESS RESERVED FOR ENCUMBRANCES June 30, 2002 | GOVERNOR'S BUDGET (2) ENDING FUND BALANCE June 30, 2002 | GOVERNOR'S BUDGET FUND BALANCE (3) IS OVERSTATED (UNDERSTATED) AS OF June 30, 2002 |
|---------------|-------------|---|--|---|--|
| 0100 | 0125 | Assembly Operating Fund | 109 | 0 | (109) |
| | 0348 | Senate Operating Fund | 0 | 308 | 308 |
| 0250 | 0587 | Family Law Trust Fund | 5,936 | 6,277 | 341 |
| 0555 | 0028 | Unified Program Account | 1,178 | 1,823 | 645 |
| | 1006 | Rural CUPA Reimbursement Account | 280 | 0 | (280) |
| 0690 | 0029 | Nuclear Planning Assessment Special Account | 345 | 574 | 229 |
| 0820 | 0017 | Fingerprint Fees Account | 15,564 | 10,798 | (4,766) |
| 1110 | 0310 | Psychology Fund | 5,177 | 5,577 | 400 |
| | 0645 | Structural Pest Control Device Fund | 952 | 0 | (952) |
| 1760 | 0003 | Motor Vehicle Parking Facilities Money's Account | 210 | (625) | (835) |
| | 0022 | State Emergency Telephone Number Account | 100,412 | 35,294 | (65,118) |
| | 0101 | School Facilities Fee Assistance Fund | 14,303 | 9,547 | (4,756) |
| | 0700 | Governor's Residence Account | 3,662 | 3,453 | (209) |
| 2660 | 0041 | Aeronautics Account | 6,562 | 11,294 | 4,732 |
| | 0042 | State Highway Account | 284,291 | 1,172,809 | 888,518 |
| | 0046 | Public Transportation Account, State Transportation Fund | 65,599 | 91,181 | 25,582 |
| | 0056 | Seismic Safety Retrofit Account | 16,029 | 13,027 | (3,002) |
| | 0061 | Motor Vehicle Fuel Account | 0 | 17,833 | 17,833 |
| | 0650 | Toll Bridge Seismic Retrofit Account | 0 | 336,133 | 336,133 |
| | 3007 | Traffic Congestion Relief Fund | 478,297 | 1,271,328 | 793,031 |
| 3210 | 0140 | California Environmental License Plate Fund | 12,870 | 9,086 | (3,784) |
| 3340 | 0318 | Collins-Dugan California Conservation Corps Reimbursement Account | 12,344 | 10,055 | (2,289) |
| 3360 | 0034 | Geothermal Resources Development Account | 51 | 392 | 341 |
| | 0186 | Energy Resources Surcharge Fund | 30,605 | 0 | (30,605) |
| | 0465 | Energy Resources Programs Account | (10,079) | 20,266 | 30,345 |
| 3480 | 0398 | Strong-Motion Instrumentation Special Fund | 8,690 | 9,830 | 1,140 |
| 3560 | 0212 | Exotic Species Control Fund | 1,782 | 2,006 | 224 |
| 3600 | 0200 | Fish and Game Preservation Fund (FGPF) | 9,846 | 13,031 | 3,185 |
| | 0211 | California Waterfowl Habitat Preservation Account, FGPF | 3,158 | 3,359 | 201 |
| | 0320 | Oil Spill Prevention and Administration Fund | 8,536 | 6,559 | (1,977) |
| | 0321 | Oil Spill Response Trust Fund | 55,413 | 58,723 | 3,310 |
| | 0384 | Salmon and Steelhead Trout Restoration Account | 4,975 | 0 | (4,975) |
| | 0643 | Upper Newport Bay Ecological Reserve Maintenance & Preservation Fd. | 599 | 799 | 200 |
| 3640 | 0262 | Habitat Conservation Fund | 33,967 | 23,567 | (10,400) |
| | 0383 | Natural Resources Infrastructure Fund | (10,575) | (1,646) | 8,929 |

Comparison of State Controller's Office
Budgetary/Legal Basis Annual Report and
Governor's Budget Fund Balances as of June 30, 2002
Governmental Cost Funds
(In Thousands)

| AGENCY NUMBER | FUND NUMBER | FUND TITLE | ANNUAL REPORT (1) ENDING FUND BALANCE LESS RESERVED FOR ENCUMBRANCES June 30, 2002 | GOVERNOR'S BUDGET (2) ENDING FUND BALANCE June 30, 2002 | GOVERNOR'S BUDGET FUND BALANCE (3) IS OVERSTATED (UNDERSTATED) AS OF June 30, 2002 |
|---------------|-------------|---|--|---|--|
| 3680 | 0577 | Abandoned Watercraft Abatement Fund | 1,516 | 1,181 | (335) |
| 3790 | 0392 | State Parks and Recreation Fund | 48,282 | 21,457 | (26,825) |
| | 0646 | State Parks System Deferred Maintenance Account | (1,107) | 0 | 1,107 |
| 3860 | 0176 | Delta Flood Protection Fund | (202) | 868 | 1,070 |
| | 0244 | Environmental Water Fund | 8,108 | 9,230 | 1,122 |
| 3900 | 0115 | Air Pollution Control Fund | 8,096 | 11,217 | 3,121 |
| | 0434 | Air Toxics Inventory and Assessment Account | (46) | 136 | 182 |
| 3940 | 0225 | Environmental Protection Trust Fund | 873 | 165 | (708) |
| | 0439 | Underground Storage Tank Cleanup Fund | 99,474 | 125,834 | 26,360 |
| | 0475 | Underground Storage Tank Fund | 1,723 | 1,842 | 119 |
| 4140 | 0121 | Hospital Building Fund | 4,200 | 5,536 | 1,336 |
| 4170 | 0289 | State Health Insurance Counseling & Advocacy Program (HICAP) Fund | 2,003 | 1,850 | (153) |
| 4250 | 0585 | Counties Children and Families Account, Cal. Children & Families Tr Fnd | 86,694 | 73,365 | (13,329) |
| | 0631 | Mass Media Communication Account, Ca. Children & Families Trust Fund | 12,237 | 10,920 | (1,317) |
| | 0636 | Child Care Account, California Children and Families Trust Fund | 6,212 | 9,767 | 3,555 |
| | 0639 | Unallocated Account, California Children and Families Trust Fund | 7,340 | 6,913 | (427) |
| 4260 | 0007 | Breast Cancer Research Account | 3,995 | 3,667 | (328) |
| | 0070 | Occupational Lead Poisoning Prevention Account | 2,522 | 1,188 | (1,334) |
| | 0076 | Tissue Bank License Fund | 312 | 206 | (106) |
| | 0080 | Childhood Lead Poisoning Prevention Fund | 17,300 | 8,633 | (8,667) |
| | 0179 | Environmental Laboratory Improvement Fund | (677) | 344 | 1,021 |
| | 0272 | Infant Botulism Treatment and Prevention Fund | (1,024) | 0 | 1,024 |
| 4300 | 0172 | Developmental Disabilities Program Development Fund | 1,410 | 944 | (466) |
| | 0496 | Developmental Disabilities Services Account | 424 | 239 | (185) |
| 4440 | 0311 | Traumatic Brain Injury Fund | 2,039 | 1,169 | (870) |
| 5195 | 0330 | Local Revenue Fund | 6,102 | 0 | (6,102) |
| 6110 | 0030 | County School Service Fund Contingency Account | 100 | 0 | (100) |
| | 0342 | State School Fund | 4,722 | 0 | (4,722) |
| | 0349 | Educational Telecommunication Fund | 0 | 1,014 | 1,014 |
| 6350 | 0344 | State School Building Lease-Purchase Fund | 4,213 | 0 | (4,213) |
| 6610 | 0498 | Higher Education Fees and Income, CSU | 8,511 | 100 | (8,411) |
| 7100 | 0185 | Employment Development Department Contingent Fund | 34,948 | 1,000 | (33,948) |
| 7350 | 3004 | Garment Industry Regulations Fund | (1,623) | 59 | 1,682 |

Comparison of State Controller's Office
 Budgetary/Legal Basis Annual Report and
 Governor's Budget Fund Balances as of June 30, 2002
 Governmental Cost Funds
 (In Thousands)

| AGENCY NUMBER | FUND NUMBER | FUND TITLE | ANNUAL REPORT (1) ENDING FUND BALANCE LESS RESERVED FOR ENCUMBRANCES June 30, 2002 | GOVERNOR'S BUDGET (2) ENDING FUND BALANCE June 30, 2002 | GOVERNOR'S BUDGET FUND BALANCE (3) IS OVERSTATED (UNDERSTATED) AS OF June 30, 2002 |
|---------------|-------------|---|--|---|--|
| 8100 | 0425 | Victim-Witness Assistance Fund | 5,767 | 3,451 | (2,316) |
| 8120 | 0268 | Peace Officers' Training Fund | (3,238) | (2,232) | 1,006 |
| 8570 | 3010 | Pierce's Disease Management Account | 6,300 | 4,512 | (1,788) |
| 8660 | 0462 | Public Utilities Commission Utilities Reimbursement Account | 4,719 | 6,986 | 2,267 |
| | 3015 | Gas Consumption Surcharge Fund | 97,018 | 67,756 | (29,262) |
| 8855 | 0126 | State Audit Fund | 1,875 | 1,725 | (150) |
| 8885 | 0360 | State Mandates Claims Fund | 835 | 461 | (374) |
| 8940 | 0485 | Armory Discretionary Improvement Account | 207 | 103 | (104) |
| 9350 | 3011 | Special Reserve Fund for Vehicle License Fee Tax Relief | 6,005 | 39,179 | 33,174 |
| 9860 | 0188 | Energy and Resources Fund | 307 | 644 | 337 |
| | | | 1,649,560 | 3,554,397 | 1,904,837 |

- 1) Budgetary/Legal Basis Annual Report Balance Sheet for Fiscal Year Ended June 30, 2002
- 2) 2003/04 Fiscal Year Governor's Budget Fund Condition Statement
- 3) Fund Balance Differences of \$100,000 or greater

EXHIBIT I

Tom Patton - 2001-02 Fund Balance Differences

From: "Chung-Ng, Veronica" <Veronica.Chung-Ng@dof.ca.gov>
To: "tom.patton@doj.ca.gov" <tom.patton@doj.ca.gov>, "Jeffrey.Rich@doj.ca.gov" <Jeffrey.Rich@doj.ca.gov>, "peter.southworth@doj.ca.gov" <peter.southworth@doj.ca.gov>
Date: 8/3/2012 6:26 PM
Subject: 2001-02 Fund Balance Differences.
CC: "Botelho, David" <David.Botelho@dof.ca.gov>, "Finn, Karen" <Karen.Finn@dof.ca.gov>, "Paulin, Matt" <Matt.Paulin@dof.ca.gov>

Here is the note per your request today. Thanks.

From: Sebastiani, Linda
Sent: Friday, October 20, 2006 9:16 AM
To: Chung-Ng, Veronica
Cc: Steffenhagen, Bill; Rogers, Greg; White, Heather
Subject: RE: 2001-02 Fund Balance Differences

We stopped because the SCO has been unable to provide us with the file containing their balances.

From: Chung-Ng, Veronica
Sent: Thursday, October 19, 2006 10:26 PM
To: Sebastiani, Linda
Cc: Steffenhagen, Bill; Rogers, Greg; White, Heather
Subject: 2001-02 Fund Balance Differences

Linda:

We used to send this note out annually. Why have we stopped doing this? Thanks.

From: Stewart, Yvonne
Sent: Thursday, June 05, 2003 9:48 AM
To: 'budgetoperations@www.dof.ca.gov'
Cc: BUDGETS
Subject: 2001-02 Fund Balance Differences

FUND BALANCE DIFFERENCES

A recent State Controller's Office (SCO) review revealed many differences between corresponding prior-year fund balances in the SCO Annual Report and the Governor's Budget. Departments are responsible for reconciling these differences.

For the General Fund, the Department of Finance (Finance) compares Governor's Budget revenue and expenditure amounts to SCO corresponding data from year-end reports and asks departments to explain differences.

For special funds, Finance designates an administering organization. The administering organization prepares the fund condition statement for the Governor's Budget and must reconcile fund balance differences between the SCO Annual Report and the Governor's Budget. Departments must provide a written explanation of differences to their Finance Budget Analyst and to the SCO, Attn: Division of Accounting and Reporting, prior to submission of 2002-03 financial reports or budget documents.

The SCO listing of fund balance differences between the Annual Report and the Governor's Budget can be found on the Finance internet site: <http://www.dof.ca.gov/FISA/DRILLS.htm>.

If you have any questions, please call Lajunta Inman or Sue Montoya at 322-5540.

To unsubscribe from this list (1) go to: <http://www.dof.ca.gov/archives/budopsioin.html>, or (2) send an email to: listserv@www.dof.ca.gov<<mailto:listserv@www.dof.ca.gov>> and in the text of the e-mail include: signoff budgetoperations

New departmental staff interested in joining the budgetoperations list can also subscribe at: <http://www.dof.ca.gov/archives/budopsioin.html>

Yoshie Fujiwara
Program Budget Manager
Budget Operations Support
CA Department of Finance

cc: Finance Budget Staff

<< File: Sp Fund Balance Differences.xls >>

EXHIBIT J

FUND CONDITION STATEMENT AS OF 6/30/11
FUND 0392 STATE PARKS & RECREATION FUND

2010/2011

| | | |
|--|-----------------|---------------|
| BEGINNING BALANCE (6/30/10 G02 post closing opp sign) | | 36,748,629.13 |
| PR YR REVENUE (6/30/11 B04 opposite sign) | -1,396,303.19 ✓ | |
| PR YR EXP (6/30/11 B04 opposite sign) | -3,253,335.95 ✓ | |
| PY EARNED REIMB (6/30/11 B04) | 0.00 | |
| PY YR ENC REVERSAL (6/30/11 B06 same sign) | 8,024,403.61 | |
| PY ENC/ALLOC ENC (6/30/11 B06 opp sign) | -740,566.78 | |
| GL9812 PR YR TRANS OUT (6/30/11 B06) | 0.00 | |
| DIRECT ADJUSTMENT TO GL5530 opp sign see attached list | 0.00 | |
| TOTAL PRIOR YR ADJ | | 2,634,197.69 |

CY REVENUES AND TRANSFERS (6/30/11 B04 opp sign)

REVENUES:

| | | |
|--------------------------------|---------------|---------------|
| 125600 OTHER REGULATORY FEES | 0.00 | |
| 140600 STATE BEACH & PARK SVS | 82,293,848.74 | |
| 150300 INCOME FROM SMIF | 167,181.51 | |
| 152300 MISC REV-USE OF PROP | 13,215,276.49 | |
| 161000 ESCHEAT-CHECKS,WARRANTS | 87.00 | |
| 161400 MISCELLANEOUS REVENUE | 287,347.96 | |
| 163000 SETTLEMENTS/JUDGEMENTS | 0.00 | |
| 164200 PARKING VIOLATIONS | 1,192,851.03 | |
| TOTAL REVENUE | | 97,156,592.73 |

TRANS TO OTHER FUNDS:

| | | |
|-------------------------------|------|------|
| 0001 TRANSFER TO GENERAL FUND | 0.00 | |
| | | 0.00 |

TRANS FROM OTHER FUNDS: (6/30/11 B04 opp sign)

| | | |
|--------------------------------|---------------|---------------|
| F00061 MOTOR VEHICLE FUEL ACCT | 26,649,000.00 | |
| F00062 HIGHWAY USERS TAX ACCT | 3,400,000.00 | |
| TOTAL TRANSFERS | | 30,049,000.00 |

CY EXPENDITURES:

| | | |
|--|-----------------|-----------------|
| EXPENDITURES (6/30/11 B04 opp sign) | -119,768,015.63 | |
| ENC/ALLOC ENC (6/30/11 B06 opp sign) | -18,741,694.77 | |
| REIMBURSEMENTS (6/30/11 B04 opp sign) | 24,171,756.13 | |
| DIRECT REDUCTION TO GL5530-see attached list of JE's o | -140,299.62 | |
| TOTAL EXPENDITURES | | -114,478,253.89 |

| | | |
|--|--|---------------|
| FUND BALANCE (6/30/11 G02 post closing opp sign) | | 52,110,165.66 |
|--|--|---------------|

ACTUAL CASH PER SCO TAB RUN 6/30/11

| | | |
|-----------------------------|--|---------------|
| 1140 CASH IN STATE TREASURY | | 264.93 |
| 1210 DEPOSITS IN SMIF | | 61,107,000.00 |
| | | 61,107,264.93 |

Prepared by: *Erich Salido 8/12/11*

Approved by: *Luis Ortega 8/18/11*

EXHIBIT K

Kroll, Dorothy

From: David Kroll <>
Sent: Sunday, August 19, 2012 12:24 PM
To: Kroll, Dorothy
Subject: Fw: Questions for you
Attachments: Doc1.docx

----- Original Message -----

From: David Kroll
To: aaronrobertson@parks.ca.gov
Sent: Wednesday, January 25, 2012 6:46 AM
Subject: Questions for you

Per our discussion last week, here is the list of questions I had sent to Kirk Sturm at his request. Some of these may have been daylighted very recently by Kirk, but I have no idea.

This was sent from my home computer.

Dorothy

----- Original Message -----

From: David Kroll
To: Kirk@
Sent: Sunday, November 20, 2011 1:15 PM
Subject: Merry Christmas

Merry Christmas!

Dorothy

QUESTIONS THAT NEED ANSWERS (mostly from the Budget Office)

1. Can I see a Final Budget Report for General Fund (0001) and the State Park Recreation Fund (0392) for the current year support appropriation for last three fiscal years? (10/11, 09/10, 08/09)
2. Does this negative balance on the Final Budget Report mean that funds were left unencumbered or unspent?
3. How much is set aside (unallocated) each FY for "unexpected" budget reductions?
4. What type of "unexpected" budget reductions happen each year?
5. Is there anything set aside for the 11/12 FY? How much is set aside for 11/12?
6. Is there a spreadsheet of allocated/unallocated funds for 11/12? I'd like to see it.
7. Why doesn't the entire support appropriation budget for each fiscal year get allocated?
8. When are the unallocated funds released to the districts/divisions for current year expenditures?
9. Are total allocations reconciled to the actual Budget Act appropriations each year?
10. Have the increases from DOF for employee compensation been given out to the districts each year? Why not?
11. I'm hearing about a "checkbook". What is the "checkbook"? How much was in the "checkbook" in the 10/11 FY? How much is in there now?
12. What are "programmatic encumbrances"? When did this Department start doing these types of encumbrances and why? Are they legal???
13. How much in each of the last two FY's has been "programmatically encumbered" at year end?
14. What is the process if DPR was overspent at the end of the year? Do we ask for a budget augmentation? (no longer allowed by DOF)
15. How are spending projections calculated? I understand that Accounting also does a projection. Why don't the two projections coincide? (they don't because Budgets doesn't inform Accounting of pending increases/reductions by DOF in the budgeted amount)
16. How is it that Accounting's projections are more accurate?
17. What are Fund Condition Statements and when are they submitted to DOF?
18. Can I see the Fund Condition Statements for the State Park Recreation Fund (0392) for the last three fiscal years? Can I also see the Final Trial Balance report (Report 8 in the financial statements, of which budgets has a copy) for 0392 for the last three fiscal years?
19. Why do we for the State Park Recreation Fund (0392) submit a different amount than what the financial statements indicate? (approx \$20M difference that Manuel knew about, but I don't think Dave knows about)
20. How much is the real fund balance in 0392 and why are we not submitting the real dollar amount on our Fund Condition Statements to DOF? Why are we not asking DOF for the authority to spend this extra \$20M? Why can't we use this extra money to keep our parks open? Isn't it time to come clean with DOF and save our parks? (This discrepancy has been on the books since Becky Brown was the budget officer and Manuel has full knowledge that this discrepancy exists. Both he and back in the day Becky felt it was a political decision to not inform DOF of the discrepancy as they felt if DOF knew about it, they would increase our SPRF authority and cut our General Fund authority by that amount which then is a net wash of that cash and doesn't help DPR. At this point, our General Fund budget has been cut so badly anyway, why are we not admitting the error and asking to keep our parks open with these dollars?)
21. What kinds of deadlines does our Budget Office have from DOF? (DOF Budget Letters determine due dates for the normal processes throughout the year)
22. Have the deadlines been met in the last calendar year? (NO!! Elsie has not been giving out the assignments. She has not even read most of the Budget Letters to know what is required.)
23. Who is our Budget Analyst at DOF? What kind of working relationship do we have with DOF? (Maria Lo-oyama, which Manuel, Dave and Elsie refuse to work with and instead constantly go over her head in an attempt to bypass the normal budget requirements. This mostly has been ineffective and makes DPR look bad at DOF. They are trying to get Maria fired. Cheryl Taylor, our previous budget officer, and Marilyn Evans-Jones work just fine with Maria and are able and willing to answer any of DOF's questions)

EXHIBIT L

State Parks and Recreation Fund 0392
 State Beach & Park Service Fee

| | Projected | Actual | Actual from Year-end Statements | Actual Reported Correctly | Projection under/over |
|---------|-----------|--------|---------------------------------------|---------------------------------|--------------------------|
| 2000-01 | 54,268 | 43,069 | | | (11,199) |
| 2001-02 | 29,000 | 29,576 | 29,576 | yes | 576 |
| 2002-03 | 29,000 | 36,901 | 36,901 | yes | 7,901 |
| 2003-04 | 51,200 | 50,255 | 50,255 | yes | (945) |
| 2004-05 | 69,200 | 69,349 | 66,349 | no | 149 |
| 2005-06 | 75,200 | 67,429 | 67,429 | yes | (7,771) |
| 2006-07 | 75,200 | 72,061 | 72,061 | yes | (3,139) |
| 2007-08 | 75,200 | 74,980 | 74,980 | yes | (220) |
| 2008-09 | 76,450 | 70,254 | 70,254 | yes | (6,196) |
| 2009-10 | 80,515 | 80,598 | 80,598 | yes | 83 |
| 2010-11 | 80,000 | 82,294 | 82,294 | yes | 2,294 |
| 2011-12 | 80,000 | 89,861 | 89,861 | yes | 9,861 |
| 2012-13 | 80,000 | | | | |
| 2013-14 | 82,000 | | | | |

EXHIBIT M

Kroll, Dorothy

From: Kroll, Dorothy
Sent: Tuesday, April 24, 2007 10:21 AM
To: Paschal, Olaya; Alvarado, Noemy; Chu, Lan; Fong, Kimberly; Hart, Lorain; Hue, Ellen; Louie, Channa; Ortega, Lisa; Ta, Amy; Trinh, Tran; Williams, David; Zhang, Wei
Cc: Lopez, Manuel
Subject: Certificates

Yesterday some of the GL staff went to SCO to find out how many certificates DPR will receive for "Achieving Excellence in Financial Reporting" for the 05/06 Financial Statements that were submitted to SCO July 2006. I am very proud to say that we will receive certificates for 27 out of 32 eligible funds for DPR. We will also receive certificates for 6 out of 9 eligible funds for the Conservancies. Below is the list of funds receiving certificates.

Org 3790 Parks and Recreation

0001 General Fund
0005 Safe Neigh Pks, Cln Wtr, Cln Air Bond
0035 Surface Mining & Reclamation Fund
0061 Motor Vehicle Tax Acct
0062 Highway Users Tax
0140 CA Environmental Lic Plate Fund
0156 CA Heritage Fund
0235 Cigarette & Tobacco/PRA
0265 Conservation & Enforcement
0383 Natural Resources Infrastructure
0402 For Trans to 0414
0516 Harbors & Watercraft Fund
0646 Park Sys Def Maint Acct
0786 Wildlife, Coast & Park Bond
0858 Recreation Trails Fund
0890 Federal Trust Fund
0902 CA St Mining & Museum Fund
0942 Special Deposit Fund
0952 State Park Contingent Fund
0990 Agency Trust Fund
3077 CA Main Street Fund
6001 Safe Drink Water Protection Bond
6015 River Protection Bond
6029 CA Cln Wtr, Cln Air, Safe Neigh Pks Bond
6031 Wtr Security, Cln Drink Bond
8017 CA Missions Foundation Fund
9729 Parks Project Revolving Fund

Org 3830 San Joaquin River Conservancy

0104 San Joaquin River Cons Fund
0140 CA Environmental License Plate Fund

Org 3835 Baldwin Hills Conservancy

6029 CA Cln Wtr, Cln Air, Sfe Neigh Pks Bond

Org 3850 Coachella Valley Mountains Conservancy

0005 Safe Neigh Pks, Cln Wtr, Cln Air Bond
0140 CA Environmental License Plate Fund
0296 Coachella Valley Mt Conservancy Fund

There were no technical errors on any of the funds. The funds that did not receive certificates were due to expenditure accruals not coming within 10% of the actual expenditures. There is not much we can do about that. The revenue accruals were very accurate and well within the 10% margin.

It takes everyone in the Business & Fiscal Section working hard all year long to achieve these results. Hopefully we can maintain our level of excellence in the financial statements we prepare for FY 06/07.

Thanks to all for doing a great job! ☺

Dorothy Kroll
Accounting Administrator II
CA Dept of Parks and Recreation
dkrol@parks.ca.gov
(916) 653-5470

Kroll, Dorothy

From: Ortega, Lisa
Sent: Thursday, April 24, 2008 4:00 PM
To: Kroll, Dorothy
Subject: Year end statements

We had a few that didn't get certificates.

3790
0263
0265
0392
0449
0952

3830
0140

3835
6029

3850
0140
6029

Lisa Ortega
Fiscal Services
Department of Parks and Recreation
916-653-9780 (work)
916-653-7358 (Fax)

Kroll, Dorothy

From: Kroll, Dorothy
Sent: Friday, May 08, 2009 10:56 AM
To: Ortega, Lisa; Bailey, Beth; Martin, Liz; Grammer, Joan; Hosmann, Danelle; Trejo, Eliza; Carranza, Kathryn; Thai, Tai
Cc: Alvarado, Noemy; Chua, Lucy; Fong, Kimberly; Galindo, Esther; Harrison, Elaine; Hue, Ellen; Huynh, Eric; Mekuria, Konjit; Trinh, Tran; Lopez, Manuel; Paschal, Olaya
Subject: RE: 07/08 Certificates for Financial Statements

Thank you all for a job well done!

Dorothy

From: Ortega, Lisa
Sent: Friday, May 08, 2009 9:34 AM
To: Bailey, Beth; Martin, Liz; Grammer, Joan; Hosmann, Danelle; Trejo, Eliza; Carranza, Kathryn; Thai, Tai
Cc: Kroll, Dorothy; Alvarado, Noemy; Chua, Lucy; Fong, Kimberly; Galindo, Esther; Harrison, Elaine; Hue, Ellen; Huynh, Eric; Mekuria, Konjit; Trinh, Tran
Subject: 07/08 Certificates for Financial Statements

DPR will receive the "Award for Achieving Excellence in Financial Reporting" for the following list of funds. The awards are for the 07/08 Financial Statements that were submitted to State Controller's Office in July 2008.

ORG 3790 Dept of Parks and Recreation
0001 General Fund
0061 Motor Vehicle Tax Account
0062 Highway Users Tax
0140 Calif. Environmental License Plate
0156 Calif. Heritage Fund
0235 Cigarette & Tobacco/Public Resource Acct
0383 Natural Resources Infrastructure
0402 Transfer to 0414 Delta Recreation
0516 Harbors & Watercraft
0728 Rec., Fish, Wildlife Enhancement Bond
0742 State Urban & Coastal Park
0786 Wildlife, Coast. & Park Bond
0858 Recreational Trails Fund
0890 Federal Trust Fund
0902 Calif. St Mining & Museum Fund
0942 Special Deposit Fund
0952 State Park Contingent Fund
0990 Agency Trust Fund
1010 Natural Heritage Preservation Tax Credit
3077 Calif. Main Street Fund
6001 Sage, Clean WTR, Flood Protection
6015 River Protection Bond
6029 CA Cln Wtr, Cln Air, Safe Neigh Pks Bond
6051 Water Quality & Protection
8017 Calif. Missions Foundation
9729 Parks Project Revolving Fund

ORG 3830 San Joaquin River Conservancy
0104 San Joaquin River Conservancy Fund
0990 Non-Treasury Trust

6029 CA Cln Wtr, Cln Air, Park Bond

ORG 3835 Baldwin Hills Conservancy
6029 CA Cln Wtr, Cln Air, Park Bond
6051 Water Quality & Protection

ORG 3850 Coachella Valley Mountains Conservancy
0005 Safe Neighborhood PKS
0140 Calif. Environmental License Plate
0296 Coachella Valley Mtn Conservancy
6029 CA Cln Wtr, Cln Air, Park Bond.
6051 Water Quality & Protection

The other funds that we did not receive an award were error free, but the accruals did not come within 10% of the actual expenditures or revenues. The other reason was due to the ending fund balance in the Annual Report was not within \$100K of the ending fund balance in the Governor's Fund Condition Statement.

Thanks to all of you and your staff!

Lisa Ortega
Accounting Services
Department of Parks and Recreation
916-653-9780 (work)
916-653-7358 (Fax)

Kroll, Dorothy

From: Kroll, Dorothy
Sent: Monday, May 03, 2010 11:30 AM
To: Bohlmann, Gayle; Lopez, Manuel
Subject: FW: Year-End Statements

FYI

From: Ortega, Lisa
Sent: Monday, May 03, 2010 10:19 AM
To: Kroll, Dorothy; Bailey, Beth; Martin, Liz; Trejo, Eliza; Hosmann, Danelle; Carranza, Kathryn; Cook-Galiciao, Kelley
Cc: Kuo, Hsiumei; Alvarado, Noemy; Chua, Lucy; Fong, Kimberly; Galindo, Esther; Harrison, Elaine; Hue, Ellen; Mekuria, Konjit; Sing, Sarah; Trinh, Tran
Subject: Year-End Statements

DPR will receive the "Award for Achieving Excellence in Financial Reporting" for the following list of funds. The awards are for the 08/09 Financial Statements that were submitted to State Controller's Office in August 2009.

ORG 3790 Dept of Parks and Recreation
0061 Motor Vehicle Tax Account
0062 Highway Users Tax
0140 Calif. Environmental License Plate
0156 Calif. Heritage Fund
0235 Cigarette & Tobacco/Public Resource Acct
0402 Transfer to 0414 Delta Recreation
0728 Rec., Fish, Wildlife Enhancement Bond
0742 State Urban & Coastal Park
0786 Wildlife, Coast & Park Bond
0858 Recreational Trails Fund
0890 Federal Trust Fund
0902 Calif. St Mining & Museum Fund
0942 Special Deposit Fund
0952 State Park Contingent Fund
0990 Agency Trust Fund
1010 Natural Heritage Preservation Tax Credit
3077 Calif. Main Street Fund
6001 Sage, Clean WTR, Flood Protection
6031 Water Security, Clean Drinking
6051 Water Quality & Protection
8017 Calif. Missions Foundation
9729 Parks Project Revolving Fund

ORG 3830 San Joaquin River Conservancy
0104 San Joaquin River Conservancy Fund
0990 Non-Treasury Trust
6051 Water Quality & Protection Fund

ORG 3835 Baldwin Hills Conservancy
0140 Calif. Environmental License Plate
6051 Water Quality & Protection

ORG 3850 Coachella Valley Mountains Conservancy
0005 Safe Neighborhood PKS
0296 Coachella Valley Mtn Conservancy
6029 CA Cln Wtr, Cln Air, Park Bond

Due to furloughs General Fund was submitted late and one fund had a minor error. The other funds that we did not receive an award were due to accruals not coming within 10% of the actual expenditures or revenues. The other reason was due to the ending fund balance in the Annual Report was not within \$100K of the ending fund balance in the Governor's Fund Condition Statement.

Thanks to all of you and your staff!

Lisa Ortega
Accounting Services
Department of Parks and Recreation
916-653-9780 (work)
916-653-7358 (Fax)

Kroll, Dorothy

From: Kroll, Dorothy
Sent: Monday, May 02, 2011 12:04 PM
To: Saxby, David
Cc: Lopez, Manuel
Subject: FW: Year-End Statements

FYI

From: Carranza, Kathryn
Sent: Monday, May 02, 2011 10:56 AM
To: Kroll, Dorothy; Ortega, Lisa; Bailey, Beth; Mundy, Cathy; Heggli, Jim; Dani, Jalpa; Cook-Galiciano, Kelley; Tedlos, Nancy; Trejo, Eliza
Cc: Trinh, Tran; Alvarado, Noemy; Chua, Lucy; Fong, Kimberly; Galindo, Esther; Hue, Ellen; Lee, Padoa; Mekuria, Konjit; Olivas, Adrianna; Openiano, Teresita; Robles, Elaine; Sing, Sarah
Subject: Year-End Statements

DPR will receive the "Award for Achieving Excellence in Financial Reporting" for the following list of funds. The awards are for the 09/10 Financial Statements that were submitted to the State Controller's office in August, 2010.

Org 3790 Dept. of Parks and Recreation
0061 Motor Vehicle Tax Account
0062 Highway Users Tax
0140 Calif. Environmental License Plate
0156 Calif. Heritage Fund
0235 Cigarette & Tobacco/Public Resource Acct
0265 Conservation & Enforcement Account
0402 Transfer to 0414 Delta Recreation
0516 Harbors & Watercraft
0722 Parklands Fund of 1984
0742 State Urban & Coastal Park
0786 Wildlife, Coast & Park Fund
0858 Recreational Trails Fund
0890 Federal Trust Fund
0902 Calif. St Mining & Museum Fund
0942 Special Deposit Fund
0952 State Park Contingent Fund
0990 Agency Trust Fund
1010 Natural Heritage Preservation Tax Credit
3077 Calif. Amin Street Fund
3117 Alternative & Renewable Fuel
6001 Safe, Clean Water, Flood Protection
6031 Water Security, Clean Drinking Water
6052 Disaster Flood Protection
8017 Calif. Missions Foundation
9729 Parks Project Revolving Fund

Org 3830 San Joaquin River Conservancy
0140 Environmental License Plate Fund
0990 Non Treasury Fund
6051 Water Quality & Protection

Org 3835 Baldwin Hills Conservancy
3014 Baldwin Hills Conservancy Fund
6029 Ca Cln Water, Cln Air, Park Fund

Org 3850 Coachella Valley Mountains Conservancy
0005 Safe Neigh Parks, Cln Water, Cln Air
6029 Ca Cln Water, Cln Air, Park Fund

The other funds that we did not receive an award were due to accruals not coming within 10% of the actual expenditures or revenues. The other reason was due to the ending fund balance in our Annual Report was not within \$100K of the ending fund balance in the Governor's Fund Condition Statement. These two reasons are beyond Accounting's control.

Thank You for another successful Year-end!

Kathryn Carranza
Accounting Services
(916) 653-2169

Kroll, Dorothy

From: Carranza, Kathryn
Sent: Friday, May 04, 2012 9:43 AM
To: Kroll, Dorothy; Ortega, Lisa; Mundy, Cathy; Heggli, Jim; Adams, Debi; Dani, Jalpa; Cook-Galiciano, Kelley; Tedlos, Nancy; Trejo, Eliza
Cc: Trinh, Tran; Alvarado, Noemy; Chua, Lucy; Fong, Kimberly; Galindo, Esther; Hue, Ellen; Lee, Padoa; Mekuria, Konjit; Olivas, Adrianna; Openiano, Teresita; Sing, Sarah
Subject: Year-end Financial Statements

DPR will receive the "Award for Achieving Excellence in Financial Reporting" for the following list of funds. The awards are for the 10/11 Financial Statements that were submitted to the State Controller's office in August 2011.

Org 3790 Dept. of Parks and Recreation

0061 Motor Vehicle Tax Account
0062 Highway Users Tax
0140 Calif. Environmental License Plate
0156 Calif. Heritage Fund
0235 Cigarette & Tobacco/Public Resource Acct
0265 Conservation & Enforcement Account
402 Transfer to 0414 Delta Recreation
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0722 Parklands Fund of 1984
0742 State Urban & Coastal Park
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0890 Federal Trust Fund
0902 Calif. St Mining & Museum Fund
0942 Special Deposit Fund
0952 State Park Contingent Fund
0990 Agency Trust Fund
1010 Natural Heritage Preservation Tax Credit
3077 Calif. Amin Street Fund
3117 Alternative & Renewable Fuel
6001 Safe, Clean Water, Flood Protection
6031 Water Security, Clean Drinking Water
6052 Disaster Flood Protection
8017 Calif. Missions Foundation
9729 Parks Project Revolving Fund

Org 3830 San Joaquin River Conservancy

0990 Non Treasury Fund

Org 3835 Baldwin Hills Conservancy

3014 Baldwin Hills Conservancy Fund
6051 Safe Drinking Water of 2006

Org 3850 Coachella Valley Mountains Conservancy
0005 Safe Neigh Parks, Cln Water, Cln Air
029 Ca Cln Water, Cln Air, Park Fund

The other funds that we did not receive an award were due to accruals not coming within 10% of the actual expenditures or revenues. The other reason was due to the ending fund balance in our Annual Report was not within \$100K of the ending fund balance in the Governor's Fund Condition Statement. These two reasons are beyond Accounting's control.

Thank You for another successful Year-end!

Kathryn Carranza
Accounting Services
(916) 653-2169

Kathryn Carranza
Accounting Services
(916) 653-2169

EXHIBIT N

1 WENDY E. MUSELL, State Bar #203507
2 ELISA J. STEWART, State Bar #219557
3 STEWART & MUSELL, LLP
4 351 California Street, Suite 700
San Francisco, CA 94104
Telephone: (415) 593-0083
Facsimile: (415) 520-0920

5 Attorneys for Plaintiff
6 ADURE R. VELAZQUEZ

7 SUPERIOR COURT OF THE STATE OF CALIFORNIA
8 COUNTY OF SACRAMENTO

9
10 Case No.: 34-2012-00126610

11 ADURE R. VELAZQUEZ,
12 PLAINTIFF,

13
14 v.

15
16 THE CALIFORNIA DEPARTMENT OF
17 PARKS AND RECREATION; MANUEL
18 LOPEZ and DOES 1-20, inclusive.
19 DEFENDANTS

NOTICE OF ERRATA TO THE
DECLARATION OF CHERYL
TAYLOR IN SUPPORT OF
PLAINTIFF'S MOTION TO
DISQUALIFY DEPUTY ATTORNEY
AND THE ATTORNEY GENERAL'S
OFFICE FROM REPRESENTING
DEFENDANT DEPARTMENT OF
PARKS AND RECREATION

Date: August 30, 2012
Time: 2:00 PM
Dept.: 53
Judge: Hon. David I. Brown
Trial Date: Not Set
Action Filed: June 25, 2012

20
21 TO THE COURT, ALL PARTIES AND THEIR ATTORNEYS OF RECORD:

22 PLEASE TAKE NOTICE that the Declaration of Cheryl Taylor in Support of Plaintiff's
23 Motion to Disqualify Deputy Attorney General and The Attorney General's Office from
24 Representing Defendant Department of Parks and Recreation filed by Plaintiff on August 3, 2012
25 (attached hereto as Exhibit 1), is hereby being revised to correct an inadvertent error pertaining to
26 a date in paragraph 13 of the Declaration of Cheryl Taylor. Attached hereto as Exhibit 2 is the

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PROOF OF SERVICE

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I am employed in the City and County of San Francisco, State of California. I am over 18 years of age and not a party to the above-entitled action. My business address is Stewart & Musell, LLP, Attorneys at Law, 351 California Street, Suite #700, San Francisco, CA 94104. On the execution date below and in the manner stated herein, I served the following documents:

NOTICE OF ERRATA TO THE DECLARATION OF CHERYL TAYLOR IN SUPPORT OF PLAINTIFF'S MOTION TO DISQUALIFY DEPUTY ATTORNEY AND THE ATTORNEY GENERAL'S OFFICE FROM REPRESENTING DEFENDANT DEPARTMENT OF PARKS AND RECREATION

[X] BY RRST CLASS U.S. MAIL. I am readily familiar with Stewart & Musell, LLP's practice for collection and processing of correspondence for mailing with the United States Postal Service. I placed a true copy of the documents in a sealed envelope with first class postage fully prepaid for collection and mailing following our ordinary business's practice for collecting and processing correspondence for mailing. On the same day, that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service.

[X] BY FASCIMILE. caused the transmission of the above-described documents by facsimile to the offices of the addressee(s) listed below. No error was reported by the fax machine used.

H BY FED EX. I caused such document(s) to be placed for FedEx collection and delivery at San Francisco, California, I am readily familiar with the firm's practice of collection and processing correspondence for FedEx mailing. Under that practice, it would be deposited with the Fed& office on that same day with instructions for overnight delivery, fully prepaid, at San Francisco, California in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if the FedEx delivery date is more than one day after date of deposit with the local FedEx office, pursuant to this affidavit.

[] BY PERSONAL SERVICE. I caused the document(s) to be delivered by hand to the offices of the addressee(s) pursuant to CCP §1011, via Nationwide Legal, Inc.

The name and address of each person to whom the documents were served is as follows:

- | | |
|---------------------------|---------------------------|
| Mark I. Tamblyn | Lynne O. Stocker |
| Deputy Attorney General | Andrada & Associates, APC |
| 1300 I Street, Suite 125 | 180 Grand Avenue |
| P.O. Box 944255 | Suite 225 |
| Sacramento, CA 94244-2550 | Oakland, CA 94612 |
| Fax: 916-324-5567 | Fax: 510-287-4161 |

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration was executed on August 14, 2012 at San Francisco, California.

istina M. Clark

EXHIBIT 1

Wendy E. Mtseli (State Bar NO. 203507)
Ulisa & owert (Stitiv Bit No. 219.557).
SistMtiattalifAtell, LLP
151 California Street,, Ste. 700
Sanfkuciaco, CA94104.
TelephOrW (415) 5934083
Facsimile: (415) 5200910

ENDORSE
1 2 AUG —3 PM 4: 12
LEGAL PROCESS #4

Attormys for Plaintiff
ADURE It VELAZQUEZ

TRE SUPERIOR COURT OF TOE sTATE OF CAL ORTHIA
IN AND FOR THE COUNTY OF SACRAMENTO

ADURE R. VELAZQUF2,) Case No. 34-2012-0012610
PLAINTIFF,)
V.) DECLARATION OF CRYL
THE CALIFORNIA DEPARTMENT OF) TAYLOR
PARKS AND RECREATION; MANUEL)
LOPEZ and DOES 1-20, inclusive,)
DEFENDANTS.)

DECLARATION OF CHERYL TAYLOR

I, Cheryl Taylor, declare as follows:
1. I am currently employed by the- California Department Of "TraupitatitaMaltrans"
as an Assistant Division Chief for AdMinistration, Frona. JanuarY20081 to January
011, I was employed by the California Department of Parks and Recreation as a Budget
Oicer. Prior to January 2008, I was employed by Caltrans for 17 years, with my last
appoitment as the Budget Officer for the Division of Maintenance
("Maintenance"),

28

- 1 2. Prior to Manuel Lopez's departure in or around 2005 or 2006, I worked with him at
2 Caltrans but was never required to work directly with him. We worked in different
3 programs. I worked in Maintenance and he worked for the Division of Budgets.
4 When I moved to the Department of Parks and Recreation, I worked directly with Mr.
5 Lopez.
- 6 3. At one point, I observed a shot glass in Manuel Lopez's possession at work.
7 Although I don't recall the details, I do recall that the illustration on the shot glass
8 was sexual in nature. I recall telling Mr. Lopez that he wouldn't be able to bring that
9 home.
- 10 4. While employed with the Department of Parks and Recreation, on occasion, I did
11 observe Mr. Lopez yell and intimidate individuals that worked for him. He
12 intentionally creates a hostile work environment for employees. He is very short
13 tempered and becomes hostile when things are not going his way. He would yell at
14 his employees. He was not a team player.
- 15 5. For example, in or around the fall of 2009, Manuel Lopez, Michael Harris, Pat Kemp
16 and I were in a meeting with an analyst and her supervisor from the Department of
17 Finance. The meeting was about the Department of Parks and Recreation's request
18 on a budget change proposal to relocate the museum collection to a new location.
19 Manuel Lopez became upset with the analyst and blamed the analyst for the delay in
20 moving these items. The analyst was simply communicating that prior to spending
21 the amount of money that Mr. Lopez wanted to spend; the need for the expenditure
22 must be justified. Mr. Lopez's response was to stand over the analyst, yell and point
23 in her face. I was astonished and embarrassed for the analyst. Michael Harris, who
24 was second in command, was present and said and did nothing to intervene. Later,
25 Pat Kemp told Manuel Lopez that he was shocked at his behavior.
- 26 6. Mr. Lopez routinely drove to and from work, We parked in the same parking lot for
27 period of time before Mr. Lopez moved to the parking lot closer to Parks. He drove a
28 Toyota Forerunner truck.

- 1 7. Mr. Lopez also drove state vehicles during the time that I worked with him. Driving
2 was a part of his duties at Parks. He was required to visit regional offices.
- 3 8. On or about the fall of 2010, Manuel Lopez directed that I demote one of my workers
4 While I was on medical leave, Marilyn Evans-Jones drafted a projected spending plan
5 for Mr. Lopez which showed approximately a twenty million dollar surplus. When I
6 returned from leave, Mr. Lopez who was upset with the budget findings, instructed
7 me to check Ms. Evans-Jones' work. I did so on or about February or March of 2010,
8 and the budget was correct. I reported this to Mr. Lopez and he continued to be upset.
9 Despite the accuracy of the budget, Mr. Lopez directed me to remove Ms. Evans-
10 Jones from her out of class position.
- 11 9. On another occasion, I was at a restaurant with Manuel Lopez, David Saxby, Steve
12 Lehman and a woman who was a Skelly Officer for the Department of Parks and
13 Recreation. I observed Mr. Lopez become very drunk during this outing. While we
14 were out, the Skelly officer was discussing an adverse action with me. The aggrieved
15 employee at issue was one of Mr. Lopez's personnel managers. The Skelly Officer
16 told me that she had ruled one way and that Manuel Lopez had asked her to change
17 the ruling and she did.
- 18 10. Melanie Meeks told me that she had been harassed by Mr. Lopez. He upset her so
19 much that she would go into the bathroom and vomit. She felt intimidated and left
20 her position.
- 21 11. Barbara Harris told me that on a number of occasions Mr. Lopez has made her cry.
22 Mr. Lopez also told me that she cried all the time when he questioned her about her
23 workload. Ms. Harris had replaced me in my previous assignment monitoring facility
24 projects. There were a couple of instances where I met with Ms. Harris to assist her
25 and witnessed her crying.
- 26 12. Mr. Lopez treated me in the same way. He created a hostile work environment such
27 that it was intolerable for me to stay, I left and returned to my position at Caltrans.
28

13. In 2011, I was asked to come in for an interview with Jennifer Comilang of the
 2 Department of Parks and Recreation and Corrine Lee Murphy of the Attorney
 3 General's Office. They asked me if I was aware of any inappropriate use of funding
 4 by Mr. Lopez. I told them that I was aware of the under reporting of funds but that
 5 was directed by Mr. Lopez not to report this information. I also told them about Ms.
 6 Evans-Jones reporting a 20 million dollar surplus to Mr. Lopez, that the budget turned
 7 out to be accurate and that Mr. Lopez nonetheless directed Ms. Evans-Jones to be
 8 removed from her out of class position.

9
 10 I declare under penalty of perjury of the laws of the State of California and federal law
 11 that the foregoing is true and correct.

12 Dated: July 3, 2012

dikatt
 Cheryl Taylor

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PROOF OF SERVICE

I am employed in the City and County of San Francisco, State of California. I am over 18 years of age and not a party to the above-entitled action. My business address is Stewart & Musell, LLP, Attorneys at Law, 351 California Street, Suite #700, San Francisco, CA 94104. On the execution date below and in the manner stated herein, I served the following documents:

DECLARATION OF CHERYL TAYLOR

BY FIRST CLASS U.S. MAIL. I am readily familiar with Stewart & Musell, LLP's practice for collection and processing of correspondence for mailing with the United States Postal Service. I placed a true copy of the documents in a sealed envelope with first class postage fully prepaid for collection and mailing following our ordinary business's practice for collecting and processing correspondence for mailing. On the same day, that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service.

BY FACSIMILE. I caused the transmission of the above-described documents by facsimile to the offices of the addressee(s) listed below. No error was reported by the fax machine used.

BY REGISTERED MAIL. I caused such document(s) to be placed for FedEx collection and delivery at San Francisco, California. I am readily familiar with the firm's practice of collection and processing correspondence for FedEx mailing. Under that practice, it would be deposited with the FedEx office on that same day with instructions for overnight delivery, fully prepaid, at San Francisco, California in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if the FedEx delivery date is more than one day after date of deposit with the local FedEx office, pursuant to this affidavit.

BY PERSONAL SERVICE. I caused the document(s) to be delivered by hand to the offices of the addressee(s) pursuant to CCP §1011, via Nationwide Legal, Inc.

The name and address of each person to whom the documents were served is as follows:

Mark J. Tamblyn
Deputy Attorney General
1300 I Street, Suite 125
P.O. Box 944255
Sacramento, CA 94244-2550

Lynne G. Stocker
Andrada & Associates, APC
180 Grand Avenue
Suite 225
Oakland, CA 94612

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration was executed on August 3, 2012 at San Francisco, California.

Krina M. Clark

EXHIBIT 2

1 Wendy E. Musell (State Bar No, 203507)
 2 Elisa S. Stewart (State Bar No. 219557)
 3 Stewart & Musell, LLP
 4 351 California Street, Ste. 700
 5 San Francisco, CA 94104
 6 Telephone: (415) 593-0083
 7 Facsimile: (415) 520-0920

8 Attorneys for Plaintiff
 9 ADURE R. VELAZQUEZ

10 THE SUPERIOR COURT OF THE STATE OF CALIFORNIA

11 IN AND FOR THE COUNTY OF SACRAMENTO

| | | | |
|----|---------------------------------|---|---------------------------|
| 12 | ADURE R. VELAZQUEZ, |) | Case No. 34-2012-00126610 |
| 13 | PLAINTIFF, |) | |
| 14 | V. |) | AMENDED DECLARATION OF |
| 15 | TRE CALIFORNIA DEPARTMENT OF |) | CHERYL TAYLOR |
| 16 | PARKS AND RECREATION; IVIANUEL |) | |
| 17 | LOPEZ and DOES 1-20, inclusive. |) | |
| 18 | DEFENDANTS.. |) | |

19 AMENDED DECLARATION OF CHERYL TAYLOR

20 I, Cheryl Taylor, declare as follows:

- 21 1. In paragraph 13, of my July 31, 2012 declaration I stated the following:

22 In 2011, I was asked to come in for an interview with Jennifer Cornilang of the
 23 Department of Parks and Recreation and Corrine Lee Murphy of the Attorney
 24 General's Office. They asked me if I was aware of any inappropriate use of funding
 25 by Mr. Lopez. I told them that I was aware of the under reporting of funds but that I
 26 was directed by Mr. Lopez not to report this information. I also told them about Ms.
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Evans-Jones reporting a 20 million dollar surplus to Mr. Lopez, that the budget turned out to be accurate and that Mr. Lopez nonetheless directed Ms. Evans-Jones to be removed from her out of class position.

2. After reviewing my appointments and email correspondences I recalled that the interview I had with Ms Comilang and Ms. Murphy occurred in April of 2012 and not 2011 as previously stated.

3. I also had a meeting On or about January of 2012 with an individual who I recall told me they were from the Department of Justice. The individual called me on the phone while I was at work and we spoke at length about whether or not former Deputy Director Manuel Lopez would have access to funds that were in the Department's budget without going through the Legislature. I provided this individual with the information they requested and explained the budget in great detail in order to answer the questions. I also advised this individual that I was aware that funds were being under reported but that I was directed by Mr. Lopez not to report this information. I recall the timing and content of this conversation because it happened within day of the Governor's 2012 budget being released.

4. Attached to this declaration as Exhibit A are true and correct copies of email correspondences between myself and Ms. Corinne Murphy regarding the April, 2012 interview as well as a copy of Ms. Murphy's business card which she provided to me at the interview.

5. There are no other substantive changes to my July 31, 2012 declaration.

I declare under penalty of perjury of the laws of the State of California and federal law that the foregoing is true and correct

Dated: August 14, 2012

Cheryl Taylor

EXHIBIT A

Calendar Entry
Meeting

iSub

Private

Chair

Shelley A. CalranstCA0c

Thu 04/12/2012 01:00 PTVI

1304 O Street, Suite.

Mtie

Thu 04/12/2012 '02:00 PM
o zone

Corinne Murphy
<Corinne.Murphy@doj.ca.gov>

To Cheryl Taylor <cheryl_taylor@dot.caigov>
cc

04/02/2012 01:04 PM

bcc

Subject Accepted: Rescheduled: Private (Apr 2 01:00 PM PDT in
1304 0 Street, Suite 302)

Cheryl Taylor/HCYCaltrene/CAGov

To Corinne Murphy <Corinne.Nturphy@doj.cagov>

cc

04/02/2012 12:15 PM

bcc

Subject Re: Invitation:Private (Wed 04/11/2012 01:00PM, 1304 0 Street, Suite 302)13

done

Cheryl Taylor
Department of Transportation
Division of Administration
Office of Resource Planning and Policy
916-445-1931
Corinne Nturphy <Corinne,Murphy@doj.ca.gov>

Corinne Murphy
<Corinne.Murphy@doj.ca.gov

To play! Taylor <cheryl.taylor@dot.ca.gov>

cc

04/02/2012 11:31 AM

Subject Re: invitation:Private (Wed 04/11/2012 01:00PM, 3 0 Street, Suite 302)

As I told you when we spoke, I did not have my full calendar. It appears now that have a conflict. I believe that you stated that you 42« 0 2 most of the week. Can we change it to the next day, April 12, at the same time? Or any other time that day - preferably in the afternoon? Thank you so much. I really appreciate your willingness to be of assistance.

Corinne Lee Murphy
Deputy Attorney General
Office of the Attorney General
1300 1 Street
Sacramento, CA 95814
916-324-5346
916-402-4045 cell
916-324-0624 fax

>>> Cheryl Taylor <cheryl.taylor@dot.cagov> 3/30/2012 3:21 PM >>

CONFIDENTIALITY NOTICE: This communication with its contents may contain confidential and/or legally privileged information. It is solely for the use of the intended recipient(s). Unauthorized interception, review, use or disclosure is prohibited and may violate applicable laws including the Electronic Communications Privacy Act. If you are not the intended recipient, please contact the sender and destroy all copies of the

State of California

Department of Justice
Office of the Attorney General
Equal Employment Rights Act
Resolution (EER&R) Office 1300 I.
Street
Sacramento, CA 95814

Corinne Lee Murphy
Deputy Attorney General IV
corinne.murphy@doj.ca.gov

Office (916)324-5346
Office (916)324-5482
Cell (916) 402-4045