DEPARTMENT OF PARKS AND RECREATION (CALIFORNIA STATE PARKS)

Survey Report

LEGISLATIVE GRANT PROGRAM

STEVE WESTLY
California State Controller

September 2004

STEVE WESTLY

California State Controller

September 13, 2004

Ruth Coleman, Director
Department of Parks and Recreation
P.O. Box 942896
Sacramento, CA 94296

Dear Ms. Coleman:

The State Controller's Office would like to share with you the observations made during a risk assessment survey of the Department of Parks and Recreation (California State Parks) legislative grant program. The survey was the first phase of a review that stemmed from concerns over possible fund abuse by San Francisco Neighbors Resource Center (SFNRC), a grantee that received $492,500 in funding under the fiscal year 2000-01 Budget Act.

Documentation obtained by our office indicates that funds may have been misspent on activities unrelated to the purpose and intent of the grant. In addition, the manner under which funds have been disbursed to SFNRC raised questions regarding the adequacy of state control and oversight over the grant program. Our specific observations, detailed in the attached report, are as follows:

- Of the $75.8 million and $26.3 million in grant funds appropriated during FY 2000-01 and FY 2001-02, respectively, $12.2 million (16%) and $3.3 million (12.5%) in funds that have not yet been disbursed should have been reverted to the General Fund.

- For many grant projects, it is virtually impossible to establish proper accountability over use of grant funds because the purpose and legislative intent of the grant is unclear.

- California State Parks' administrative oversight effort varied significantly from one grant project to another.

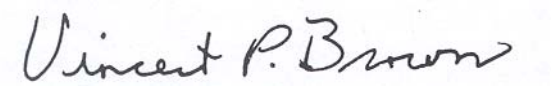
- California State Parks has no formal policy or procedures to monitor the status of projects that received advance payments.

- California State Parks has devoted very limited resources for auditing legislative grants.

Throughout the course of the risk assessment survey, we received excellent cooperation from your staff in the Office of Grants and Local Services and Office of Audits. Their effort and assistance is appreciated.

We look forward to working with you in the future. If you have any questions, please contact Jeffrey Brownfield, Chief, Division of Audits, at (916) 324-1696.

Sincerely,



VINCENT P. BROWN
Chief Operating Officer

VPB/JVB:ams

cc: Honorable Wilma Chan, Chair
Joint Legislative Audit Committee
Donna Arduin, Director
Department of Finance
Elaine Howle
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Honorable Joe Canciamilla, Chair
Assembly Water, Parks & Wildlife Committee

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Survey Report

Introduction

The State Controller's Office (SCO) initiated a review of the Department of Parks and Recreation's (California State Parks) legislative grant program. "Legislative grants" are General Fund grants, appropriated at the request of legislative members, to provide funding to specified local government entities and non-profit organizations, usually within each member's legislative district. California State Parks is responsible for providing administrative oversight of the program. The funding statutes authorize California State Parks to retain 1.5% of the amount appropriated to each grant to fund California State Parks' administrative expenses.

Our review stemmed from concerns over possible fund abuse by San Francisco Neighbors Resource Center (SFNRC), a grantee that received $492,500 in funding appropriated under the fiscal year (FY) 2000-01 Budget Act. Documentation obtained by the SCO indicates that funds may have been misspent on activities unrelated to the purpose and intent of the grant. In addition, the manner under which funds have been disbursed to SFNRC raised questions regarding the adequacy of California State Parks' control and oversight over the grant program.

This review is conducted pursuant to Government Code Section 12410.

Scope

The review includes legislative grants administered by California State Parks for FY 1999-2000, FY 2000-01, FY 2001-02, and FY 2002-03. Attachment A of this report provides a listing of statutes that appropriated funding for legislative grants and the total amount of funding made available under each statute for the four fiscal years within the scope of our review.

Our review's scope does not include other grant programs administered by California State Parks. Besides the legislative grant program, California State Parks also administers other programs that provide grant funds to local government entities and non-profit organizations, such as grants funded under Proposition 12 and Proposition 40.

Risk Assessment Survey

Our review includes a risk assessment survey to acquire an understanding of the program and to identify and select grants for more in-depth audit. We performed the following procedures during the risk assessment survey:

- Interviewed officials in California State Parks' Office of Grants and Local Services and Office of Audits regarding policy and procedures governing the legislative grant program;
- Obtained and reviewed written policies and procedures relative to the grant program;

- Obtained from California State Parks a listing of grants awarded during the four fiscal years, and reconciled the project listing to the funding statutes to ensure completeness; and

- Performed desk reviews of all the project files, including both completed and active projects, to assess the adequacy and completeness of information in the project files.

Involvement by Other Audit Organizations

On August 17, 2004, we initiated the review by sending an audit engagement letter to California State Parks. On August 26, 2004, the Joint Legislative Audit Committee (JLAC) approved a request for the Bureau of State Audits to audit California State Parks' administration of all grant programs. According to the testimony of the State Auditor during the JLAC hearing, the audit will encompass field audits of selected grantees. In addition, on August 30, 2004, the chief of California State Parks' Office of Audits notified our office that California State Parks has decided to redirect audit staff to immediately proceed with audits of grants awarded under the legislative grant program. We will consider the involvement of the legislative auditors and the California State Parks auditors in determining the number of grants to be audited and the selection of grants for audit.

Observations Made During Risk Assessment Survey

Based on the risk assessment survey, we observed several conditions that suggest control weaknesses in the manner under which the legislative grants were funded and California State Parks' administration of the program. Our specific observations, detailed in the Observations section of this report, are as follows:

- Of the $75.8 million and $26.3 million in grant funds appropriated during FY 2000-01 and FY 2001-02, respectively, $12.2 million (16%) and $3.3 million (12.5%) in funds that have not yet been disbursed should have been reverted to the General Fund.

- For many grant projects, it is virtually impossible to establish proper accountability over use of grant funds because the purpose and legislative intent of the grant is unclear.

- California State Parks' administrative oversight effort varied significantly from one grant project to another.

- California State Parks has no formal policy or procedures to monitor the status of projects that received advance payments.

- California State Parks has devoted very limited resources for auditing legislative grants.

Observations and Recommendations

OBSERVATION 1—Appropriations not expended promptly

Of the $75.8 million and $26.3 million in grant funds appropriated during FY 2000-01 and FY 2001-02, respectively, $12.2 million (16%) and $3.3 million (12.5%) in funds that have not yet been disbursed should have been reverted to the General Fund.

All of the funding for the legislative grants was appropriated either in the Budget Act or subsequent "clean-up" legislation to amend or supplement the Budget Act. In general, for General Fund appropriations in the Budget Act, the agency must "encumber" any unspent fund within the year of appropriation by demonstrating that it incurred valid legal obligation against the appropriation, to be paid in subsequent years. Pursuant to *Government Code* Section 16304.1, once funds are encumbered, the agency has two years to "liquidate" (i.e., spend) the amount that has been encumbered. Any unspent funds that have not been encumbered during the one-year period, or any encumbered funds that have not been liquidated during the subsequent two-year period, would be reverted to the General Fund. The purpose and intent of this requirement is to promptly identify unneeded or unused funds and make them available for appropriation for other state needs or programs.

For the legislative grants, the Budget Act contains language specifying that funds are available for expenditure during the year in which the Budget Act is in effect plus two additional years. Therefore, California State Parks and its grantees have a maximum of five years (three years to encumber the funds and two additional years to liquidate the encumbered amount) to spend the appropriated project funds.

California State Parks has no monitoring mechanism to ensure the grantees meet the three-year encumbrance requirement. Instead, California State Parks considers funds to be encumbered when it enters into a contract with a grantee to operate a project, regardless of whether or when the grantee had incurred any legal obligation against the contract. Under this interpretation, even though a grantee did not incur any expenses or legal obligation after three years, the grant funding is still considered encumbered and the grantee has two more years to spend the full amount of the grant agreement. Therefore, California State Parks routinely advised all the grantees that, once the grant agreement is executed, they have five years from the date funds were first appropriated to spend the grant funds. The grant agreements also routinely specify that funds are available to the grantees for five years.

We question California State Parks' interpretation of the encumbrance requirement, as it appears to circumvent the purpose and intent of the requirement by allowing grantees to continue to spend grant funds even if the grantees did not incur any legal obligation after three years. Moreover, under California State Parks' interpretation that funds are encumbered when a grant agreement is executed, funds must be liquidated (spent) within two years of encumbrance, which is the date the grant agreement was executed. For grant agreements executed during FY 2000-01, the two-year liquidation period would have expired by no later

than June 30, 2003. For grant agreements executed during FY 2001-02, the liquidation period would have expired no later than June 30, 2004.

According to California State Parks' records, of the $75,790,000 in legislative grant funds appropriated for FY 2000-01, the department had not disbursed $12.2 million (16%) as of August 31, 2004, more than four years after the amount was initially appropriated. Of the $26.3 million in grant funds appropriated for FY 2001-02, California State Parks had not disbursed $3.3 million (12.5%) in grant funds as of August 31, 2004. Except for isolated situations when grants agreements were executed after the initial year of appropriation, the $12.2 million and $3.3 million should have been reverted to the General Fund for failing to meet the two-year liquidation requirement.

Attachments B and C provide listings of legislative grants appropriated during FY 2000-01 and FY 2001-02, respectively, which still have funds that had not been disbursed as of August 31, 2004. The amount of unspent funds subject to reversion to the General Fund may be understated because some of the amounts disbursed could have been in the form of advance payments where grantees have not yet incurred actual expenses.

In addition, the legislative grants were given two extra years to encumber funds presumably to provide the additional time needed for the front-end work (i.e., design, architecture, and engineering services) of large scale and/or highly complex construction projects. Based on our review of the project files, few projects meet this criteria. Some projects are unrelated to construction or renovation (i.e., uniform purchase, fund a portion of the grantee's routine operating expenses) and could be completed promptly. Some of the construction and renovation projects (i.e., renovation of a swimming pool, installing a dance floor, installing a sound system) do not appear to need extensive front-end planning. In many instances where funds were earmarked for major construction or land acquisition projects, the funds were to provide partial funding to projects that were already underway (i.e., to make the third scheduled payment of a piece of land already acquired) and the front-end work had already been completed.

OBSERVATION 2—Lack of proper accountability over grant funds

For many grant projects, it is virtually impossible to establish proper accountability over use of grant funds because the purpose and legislative intent of the grant is unclear.

In reviewing the funding statutes, we found that many grants lack specificity on the intended use of the grant funds. The statute merely listed the entity or project that is supposed to receive grant funds and the amount of grant funding. The following are examples of some grants listed in the 2000-01 Budget Act with little specificity:

City of Los Angeles: Antes Columbus Club Youth	$1,000,000
City of San Diego: San Diego Maritime Museum	450,000
City of Sacramento: Bill Bean Jr. Memorial Park	500,000
City of Yucaipa: Community Center/Gym	2,265,500
City of Yucaipa: Community Center/Gym	1,970,000

According to California State Parks staff, the Legislature did not provide any additional documentation on the purpose and intent of the grants. For the grants funded in FY 1999-2000, most of the project files reviewed contain a letter from the sponsoring legislator requesting funding for the project. However, these letters provide only a very general description of the project and offer little value in establishing legislative intent.

Due to this lack of clarity on the grant's purpose, the grantee has almost complete discretion on the use of grant funds. For example, for the grant for Bill Bean Jr. Memorial Park, the California State Parks project officer advised the City of Sacramento, "this is a general fund grant, and that the Legislature placed no limits on expenditures other than that the funds be spent on Bill Bean Jr. Memorial Park. There is no ceiling for non-construction costs, for instance, or even a requirement that the project be for capital expenditures."

In addition, California State Parks staff stated that they sometimes had to conduct fairly extensive research in order to identify and locate the organization for which the grant funds had been designated. Some grants were directed to entities that had no knowledge of ever requesting the funds. For example:

- The 2000-01 Budget Act provided funding to the City of San Diego for three projects (Boys and Girls Club, Community Aquatic Center, and the Maritime Museum). In a letter to California State Parks, the city stated that these are not city projects and the city did not request funding for them. Eventually, the city agreed to act as the pass-through agent to get the projects funded.

- The 2001-02 Budget Act provided $10,000 to the City of Garden Grove for "Ayso Soccer League." In the project file on November 20, 2001, the California State Parks project officer noted, "City called stating that this project is not theirs and they want it changed to reflect the proper recipient. City expressed they did not want the money go through them." About 18 months later on May 12, 2003, another California State Parks project officer spoke with the city's Community Services Division director and was told that "this money was intended to go directly to one of the AYSO [American Youth Soccer Organization] that operates in the City, but she did not know which one." The City of Garden Grove apparently agreed to act as the pass-through agent, as California State Parks received a grant application from the city on December 23, 2003, proposing to purchase 700 uniforms for Region 28 of AYSO soccer league. As of August 31, 2004, none of the project funds had been disbursed.

California State Parks had to rely on the grantees' representation as to how they intend to spend the grant funds. In the absence of documentation from the Legislature, California State Parks asks grantees to submit a project application that would, among other things, identify the purpose of the grants. This procedure apparently provides little value in establishing limits for use of grant funds because it is mostly at the grantee's discretion. For example:

- In the grant application for $100,000 in funding to Taller San Jose for "At-risk youth program," the grantee stated the grant's purpose was "At-risk youth program—Taller San Jose, a nonprofit community based organization, has one focused mission—to provide education and job training to undereducated and unskilled young adults (18-28) empowering them to become productive members of their community. In addition, runs a training program that provides hands-on job training and employment." Based on this description, the grantee could use the grant funding on anything remotely related to the activities of Taller San Jose.

- In a $443,250 grant agreement with the City of San Diego for "San Diego Maritime Museum," the purpose of the grant was "Operational funding through Local Assistance Grant for the San Diego Maritime Museum. This operation's funding includes funding of salaries totaling $400,000, and supplies of $43,250." In essence, the grantee decided to use the grant funds for normal operational costs, such as the salaries of supervisory and support staff. The grantee could use the operational savings generated by the state grant in any activity.

At the grantee's discretion, grant agreements may be amended after the fact to pay for the grantee's expenses that were not within the scope of the original contract. For example:

- The 1999-2000 Budget Act provided $550,000 to the City and County of San Francisco for "Chinese Recreation Center." According to the legislative member's funding request, the funds were to be used to pay for renovation of the Chinese Recreation Center. California State Parks and the City and County of San Francisco executed a grant agreement on January 5, 2000, which stated that the grant was for "renovation of an existing play area including compliance with Federal CPSC and ADA guidelines." The project file showed little activity for this project until October 10, 2003, when California State Parks sent a letter advising the grantee that the project funding would expire on June 30, 2004. On April 9, 2004, the grantee requested reimbursement for $315,426 in costs incurred. In the project file, the California State Parks project officer noted, "Received payment request for $315,426. However, cost summary showed that most of funds were spent on non-construction costs which was different from project descriptions on contract and application as well as initial cost estimate." On April 9, 2004, the contract purpose was amended to "Chinese Recreation Center" and California State Parks processed the $315,426 claim for payment on May 18, 2004. The $226,324 in unspent grant funds was reverted to the General Fund.

- The 2000-01 Budget Act provided $1,000,000 to Concerned Citizens of South Central LA for "Antes Columbus Club Youth." According to the project application and the grant agreement, the fund was to be used as partial payment to acquire land with an estimated cost of $2.1 million. After the grantee provided California State Parks with escrow documentation showing that the land purchase transaction had been completed, California State Parks paid the grant sum and closed the

project file. Later, California State Parks discovered that the grantee had already received a federal community block grant of $2.1 million to acquire the land. The grantee then proposed to use the grant fund for project development.

With California State Parks' approval, funds appropriated to one project were transferred to complete another project. The 1999-2000 Budget Act appropriated $408,000 to the City of Fresno to construct two "Mosqueda soccer fields." According to the project file, the project incurred $428,547.90 in costs against the contract amount of $401,880. The project file also shows that the city funded the difference with excess grant funds appropriated for another project called "Mosqueda Playground & Tot Lot." According to the project file, California State Parks authorized the city to "shuffle" expenditures between seven different grant projects (Carozza Playground Improvement, Mosqueda Playground Improvement, Mosqueda Swim Pool Picnic Improvement, Sunnyside Playground Improvement, Mosqueda Soccer Field Construction, and the Muex Home Rehabilitation). As each grant fund was legally appropriated for a specific purpose, it is unclear as to California State Parks' authority to allow fund transfer between grants.

The purpose of the project in the grant agreement was inconsistent with the project description in the funding statute. The 2000-01 Budget Act provided $250,000 to Barrio Action Youth and Family Center for "Refurbishment of the roof over the study hall and counseling center." According to the project application and the grant agreement, which was executed on February 28, 2001, the project was for "construction of a multi-purpose building." The project file contains no explanation as to why the stated purpose differs from the funding statute.

For some projects, it is unclear as to whether the purpose of the project is consistent with legislative intent. Despite lack of clarity in legislative intent for the grant projects, a review of some of the project files raised questions about the project purposes. Examples include:

- The 2000-01 Budget Act provide funding for two grants, for $2,265,500 and $1,970,000, to the City of Yucaipa for "community center/gym." Since the Legislature approved two different grants in the same Budget Act, it presumably had intended the two grants to be used for different purposes. However, the purpose of the grant was identical in both grant applications: "Construction of a community center/gymnasium facility." Similarly, the 2001-02 Budget Act provided $88,000 and $35,000 under two separate grants to Mountains Recreation and Conservation for "Briar Summit Laurel Canyon." The purpose of the grant was identical in both grant applications, which was to make the grantee's third scheduled payment for a piece of land it had already acquired. According to an acquisition schedule, the grantee made the first schedule payment in October 2000. Therefore, the land had been acquired long before the grant amounts had been appropriated.

- The 2000-01 Budget Act provided $200,000 to the City of West Hollywood for "multipurpose facility for youth and seniors." According to the project application, the purpose of the grant was to "purchase computer equipment, programs, and furnishings for the City of West Hollywood's new community center located at Plummer Park."

- The 2000-01 Budget Act provided $200,000 to Martha's Village and Kitchen for "Martha's Village." According to the project application, the grantee is seeking reimbursement for architecture and engineering costs for a transitional housing and multi-service facility to serve the Coachella Valley's homeless and impoverished. The estimated project cost is $8.7 million, which was scheduled for completion in December 2000. According to the project file, almost 90% of the architecture and engineering costs claimed by the grantee had been incurred prior to July 1, 2000, the date when the appropriation became available.

Based on the above observation, we conclude that, without clear definition of purpose and legislative intent for the legislative grants, it would be extremely difficult, sometimes impossible, to hold the grantees accountable for how funds were spent.

OBSERVATION 3—Inconsistent oversight

California State Parks' administrative oversight effort varied significantly from one grant project to another.

Our review of project files found many of the files to be fairly well maintained. The files contain all documentation required by California State Parks to execute the grant agreement and to support the amount billed against the grant project. The files also contain evidence of frequent interaction between California State Parks project officers and the grantees on the status of the project, records, and photos taken of the project site by the project officers. Usually, according to the notation in the project files, the project officer conducts an on-site inspection before closing out the project.

On the other hand, some project files show little documentation or evidence of California State Parks oversight. The most egregious example is the case involving the aforementioned grant of $492,500 to the San Francisco Neighbors Association to construct a neighborhood resource community center. After the grant agreement was executed on April 6, 2001, California State Parks in May 2001 disbursed the entire grant sum to the grantee based solely on an "invoice" provided by a consulting engineer that listed project soft costs totaling $621,300. Later, the consulting engineer acknowledged that the items listed on the invoice were merely cost estimates and do not represent the actual cost of the project. On December 12, 2001, California State Parks closed the project without obtaining any evidence that services had been performed or that the grantee had actually incurred the costs.

Other examples of projects where administrative oversight may be deficient are provided below.

- In the aforementioned case involving the Chinese Recreation Center Project in San Francisco, California State Parks had no knowledge that the grantee had changed the project from renovation to design and engineering until years later, three months before funding of the project was to expire.

- California State Parks executed a grant agreement for $123,125 with the City of Anaheim to rehabilitate playground equipment at a park. In a letter dated December 20, 2002, the city notified California State Parks that the project had been completed for $106,933.50. As of August 31, 2004, the project is still listed as "active."

- On June 4, 2002, California State Parks executed a grant agreement for $7,880 with the City of El Cajon to provide a dance floor at the recreation center activity room to reduce risks of injury. This project does not appear to be complex and the grantee should be able to complete it rapidly. As of August 31, 2004, this project remains "active" as no grant fund had been disbursed. There is no indication in the project file that California State Parks staff made contact with the grantee to inquire about the status of the project.

According to its project staff, California State Parks has no formal policy or procedures governing project oversight and monitoring, which undoubtedly contributed to the lack of consistency in project oversight efforts.

OBSERVATION 4—Inadequate policy or procedure governing advance payments

California State Parks has no formal policy or procedures to monitor the status of projects that received advance payments.

According to project files, 42 of 102 projects on active status received advance payments ranging between 10% and 90% of the grant. Our review found that California State Parks has no formal policies and procedures to track the status of projects after advance payments are made. For example:

- On January 3, 2002, California State Parks issued an advance of $442,250, representing 90% of $492,500 in grant funding, to the City of Santa Ana for Jerome Park and Community Center. An entry in the project file on July 18, 2002, stated the project is "Under construction. Expected completion date sometime in August '02." The project file contains no evidence that California State Parks staff inquired about the status of the project until August 6, 2004, and then only because of concerns that the project funding would expire at June 30, 2005. On August 9, 2004, the project officer made a note that "we determined that the City has completed the Project, but has not yet sent us the Project Completion Package."

- On February 28, 2002, California State Parks issued an advance of $88,650, representing 90% of the $98,500 in grant funding, to Friends of Recreation and Parks for "Construction of the Organ Pavilion." There is no evidence of any contact being made by either California State Parks or the grantee on the status of the project since the advance payment. The project is still on active status.

It appears that, at a minimum, California State Parks should request periodic status reports from grantees that receive substantial advance payments.

OBSERVATION 5—Auditing resources very limited

California State Parks has devoted very limited resources for auditing legislative grants.

During the four fiscal years within the scope of our review, California State Parks received a total of $152 million in appropriation (see Attachment A) for legislative grants. The State authorized California State Parks to retain 1.5% of the funding, approximately $2.28 million, for administrative expenses. According to the chief of California State Parks' Office of Audits, none of the $2.28 million had been allocated to conducting audits of the grants. The Office of Audits did receive funding for six auditor positions through Proposition 12 and Proposition 40 grants. In conjunction with audits of Proposition 12 and Proposition 40 grant funds, the Office of Audits was able to audit several legislative grant projects, when these projects were located in the same area as the Proposition 12 or Proposition 40 grant project being audited. In addition, when an entity concurrently received funding under the legislative grant program and from Proposition 12 and/or Proposition 40, the Office of Audits would audit all grant funds administered by that entity.

To date, the Office of Audits has completed a total of eight audits of legislative grant projects. Judging from California State Parks' recent decision to redirect resources to conduct more such audits, the extent of past effort appears insufficient. An independent and effective audit function is an integral element in fulfilling California State Parks' responsibility of providing administrative oversight of grant funds. According to California State Parks, the department made a policy decision to redirect its General Fund resources to perform additional audits of legislative grants. The department said the decision was made in Spring 2004.

RECOMMENDATIONS

In conjunction with California State Parks, the State Controller's Office will determine the amount of grant funds that should be reverted pursuant to *Government Code* Section 16304.1. In addition, California State Parks should perform an analysis of advance payments to identify additional funds that failed to meet the two-year liquidation requirement and thus should be reverted.

Due to its fiscal dilemma, the State funded only one legislative grant project during FY 2002-03 and none for FY 2003-04. It is unlikely that the State could fund such projects in the coming years. Should the State decide to embark on such a program in the future, the following actions are recommended:

1. The Legislature should establish a formal process to review and evaluate requests by legislative members for specific grants. Any grant funded should contain enough specificity to enable a clear understanding as to legislative intent, the specific purpose of the grant, and how grant funds are to be used.
2. California State Parks should establish formal policies and procedures governing program administration and project oversight. The policies and procedures should include, but not be limited to, the following:
   - Contracting policies and procedures
   - Program policies and guidelines
   - Payment process and procedures, including documentation requirement for each type of payment request
   - Project status report
   - Project monitoring
   - Project audits

Attachment A—
Funding Statutes for Legislative Grant Programs
Fiscal Year 1999-2000 through 2002-03

Fiscal Year	Chapter	Budget Act Item	Total
1999-2000	50	3790-101-0001 (a) 80.25	$ 47,452,000
1999-2000	50	3790-102-0001 (a) 80.25	530,000
1999-2000	1003	3790-101-0001 (a) SEC 5	450,000
1999-2000	1003	3790-101-0001 (a) SEC 6	25,000
1999-2000	1003	3790-101-0001 (a) SEC 7	25,000
1999-2000	1021	3790-101-0001 (a) SEC15 (a)	400,000
1999-2000	1021	3790-101-0001 (a) SEC15 (b)	200,000
1999-2000	1021	3790-101-0001 (a) SEC15 (c)	50,000
1999-2000	1021	3790-101-0001 (a) SEC15 (d)	500,000
2000-01	52(672)	3790-101-0001 (a) 80.25	75,790,000
2001-02	106	3790-101-0001 (a) 80.25	4,390,000
2001-02	106	3790-101-0001 (b) 80.28	20,670,000
2001-02	106	3790-102-0001 (a)	1,200,000
2001-02		Interagency Agreement	
2002-03	379	3790-101-0001 (1) 80.28 (a)	250,000
			$ 151,932,000

Attachment B—
Listing of Grants with Undisbursed Balances, Fiscal Year 2000-01

Project Number	Agency Name	Project Name	Contract Number	Contract Amount	Disbursed	Variance
GF-33-015	Western Center Community Foundation	Western Center for Archaeology	C5025199	$ 2,216,250	$ 221,625	$ 1,994,625
GF-36-028	City of Redlands	Local Park Facility	C5025133	1,970,000	683,767	1,286,233
GF-30-024	City of La Palma	New Community Center	C5025079	1,024,400	102,440	921,960
GF-36-019	City of Redlands	Redlands Sports Complex	C5025134	738,750	73,875	664,875
GF-45-003	City of Redding	Recreation and Sports Complex	C5025132	2,955,000	2,363,950	591,050
GF-30-033	City of Garden Grove	Chapman Sports Complex	C5025050	591,000	—	591,000
GF-37-067	City of San Diego	Bay Terrace Park Rec Center	C5025146	492,500	49,250	443,250
GF-37-058	City of San Diego	Presidio Park	C5025150	418,625	—	418,625
GF-19-078	City of Huntington Park	Bonneli Regional Youth Center	C5025065	492,500	140,880	351,620
GF-48-006	Greater Vallejo R.P.D.	Children's Wonderland	C5025056	295,500	—	295,500
GF-48-003	Greater Vallejo R.P.D.	River Park Master Plan	C5025057	295,500	—	295,500
GF-19-079	City of Glendale	City of Glendale	C5025055	295,500	—	295,500
GF-37-055	City of San Diego	Santa Clara Recreation Center	C5025153	295,500	—	295,500
GF-23-002	Mendocino Coast R.P.D.	Ft. Bragg Aquatic Center	C5025107	295,500	29,550	265,950
GF-42-006	Santa Barbara Zoological Gardens	S. Barbara Zoological Gardens	C5025176	329,975	85,055	244,920
GF-28-002	City of Saint Helena	St. Helena Ballpark	C5025184	492,500	253,489	239,011
GF-36-021	City of Yucaipa	Community Center / Gym	C5025207	2,265,500	2,038,900	226,600
GF-30-032	City of Stanton	Park Equipment	C5025185	246,250	24,625	221,625
GF-37-059	City of San Diego	Paradise Community Park	C5025148	246,250	24,625	221,625
GF-19-062	City of Monterey Park	Fund Rehabilitation: Cascades Park & Waterfall	C5025112	221,625	12,759	208,866
GF-36-025	City of Yucaipa	Community Center / Gym	C5025208	1,970,000	1,773,000	197,000
GF-19-049	City of West Hollywood	Veterans' Park	C5025195	197,000	19,700	177,300
GF-37-071	City of La Mesa	Briercrest Park (Renovation)	C5025077	154,645	—	154,645
GF-01-010	East Bay R.P.D.	Camp Ohlone, Sunol Wilderness	C5025039	325,050	175,217	149,833
GF-19-070	City of Whittier	Parnell Park	C5025201	147,750	—	147,750
GF-48-005	Greater Vallejo R.P.D.	River Park Master Plan	C5025191	147,750	42,058	105,692
GF-41-014	County of San Mateo	Sanchez Adobe	C5025169	103,425	—	103,425

Attachment B (continued)

Project Number	Agency Name	Project Name	Contract Number	Contract Amount	Disbursed	Variance
GF-37-069	Mission Trails Regional Park Foundation	Mission Trails Regional Park	C5025110	$ 985,000	$ 886,500	$ 98,500
GF-01-007	Committee for Restoration of Mission	Fremont Seismic Retrofit	C5025030	985,000	886,500	98,500
GF-50-002	City of Patterson	Patterson Aquatic Facility	C5025126	295,500	200,686	94,814
GF-30-029	City of Garden Grove	Edgar Park	C5025051	93,575	—	93,575
GF-37-052	City of San Diego	Serra Mesa Comm. Park Game Room	C5025154	98,500	9,850	88,650
GF-36-024	City of Highland	Highland Community Park	C5025062	295,500	209,958	85,542
GF-19-068	City of Pico Rivera	Rio Hondo Park	C5025127	738,750	664,875	73,875
GF-49-008	City of Santa Rosa	A Place To Play	C5025181	492,500	443,250	49,250
GF-30-022	City of Santa Ana	Jerome Park And Comm Ctr	C5025173	492,500	443,250	49,250
GF-07-007	Pittsburg Historical Society	Old Post Dispatch Building	C5025128	246,250	216,042	30,208
GF-19-083	Eagle Rock Community P & R Inc.	Eagle Rock Commuity	C5025038	295,500	265,950	29,550
GF-19-050	City of West Hollywood	Multi-purpose facility	C5025196	98,500	69,875	28,625
GF-10-015	Fresno Metro Flood Control District	Park–Kings Canyon & Huntington	C5025049	246,250	221,625	24,625
GF-19-093	Barrio Action Group	Building A Beacon	C5025016	246,250	221,625	24,625
GF-37-061	City of San Diego	East Clairemont Community Park	C5025145	246,250	221,625	24,625
GF-07-005	Martinez PAL	Computer And Van	C5025105	98,500	76,749	21,751
GF-19-098	Vista Del Mar Child and Family Services	Vista del Mar	C5025095	197,000	177,300	19,700
GF-37-074	City of San Diego	Tecolate Nature Center - room	C5025156	197,000	177,300	19,700
GF-37-060	City of San Diego	Ocean Beach Recreation Center	C5025147	172,375	155,138	17,237
GF-37-066	City of San Diego	Enhance an Existing Play Area	C5025086	157,600	141,840	15,760
GF-19-073	Homenetmen, Glendale	Athletic Programs	C5025064	155,630	140,000	15,630
GF-37-053	City of El Cajon	Kennedy Park Lighting	C5025042	76,830	61,464	15,366
GF-19-092	City of Irwindale	Irwindale Community Center	C5025067	147,750	132,975	14,775
GF-19-082	City of Downey	Downey Pool	C5025037	24,625	11,825	12,800
GF-30-027	City of Anaheim	Pearson Park, Playground	C5025006	123,125	110,813	12,312
GF-30-028	City of Santa Ana	Vans For Underprivileged	C5025174	59,100	49,827	9,273
GF-30-021	City of Garden Grove	West Haven, Woodbury & Pioneer	C5025052	88,650	79,785	8,865
GF-33-017	Jurupa Area RPD	Memorial Park Athletic Field	C5025069	83,725	75,353	8,372
GF-37-051	City of El Cajon	Kennedy Recreation Center	C5025043	7,880	—	7,880
GF-44-004	Santa Cruz Sheriff's PAL	Purchase Vans	C5025179	68,950	65,402	3,548
GF-10-019	Marjaree Mason Center Group	Marjaree Mason Center	C5025103	147,750	146,750	1,000
				$ 26,886,560	$14,678,897	$12,207,663

Attachment C—
Listing of Grants with Undisbursed Balances, Fiscal Year 2001-02

Project Number	Agency Name	Project Name	Contract Number	Contract Amount	Disbursed	Variance
GF-33-020	City of Riverside	Shamel Park-Concession/R.M.	C5028165	$ 441,280	$ 22,065	$ 419,215
GF-33-021	City of Riverside	Villegas Ballfield Lights	C5028165	441,280	22,065	419,215
GF-38-026	Slavonic Cultural Center	Slavonic Cultural Center	C5028133	394,000	149,774	244,226
GF-37-103	Sweetwater Authority	Sweetwater Reservoir	C5028171	200,000	—	200,000
GF-19-127	City of Lawndale	Addams Park Rehabilitation	C5028041	172,375	—	172,375
GF-19-123	City of Inglewood	Darby Park	C5028032	147,750	—	147,750
GF-19-124	City of Inglewood	Roger Park	C5028033	147,750	—	147,750
GF-37-089	City of San Diego	Keiller Park	C5028062	147,750	—	147,750
GF-37-094	City of National City	Municipal Pool	C5028102	147,750	—	147,750
GF-37-092	City of San Diego	Bay Terraces Community Park	C5028065	147,750	14,775	132,975
GF-37-081	City of San Diego	MLK Community Center	C5028061	147,750	14,775	132,975
GF-10-020	City of Clovis	Clovis Babe Ruth Baseball Fields	C5029001	1,182,000	1,080,937	101,063
GF-34-017	Sacramento Asian Sports Foundation	Community Center	C5028128	98,500	—	98,500
GF-39-009	City of Stockton	Pixie Woods	C5028079	98,500	—	98,500
GF-39-008	City of Stockton	Youth Soccer Fields	C5028078	98,500	—	98,500
GF-38-028	San Francisco Organizing Project	Façade Improvements	C5028132	98,500	—	98,500
GF-34-016	Elk Grove Old town Merchants	Bike Path	C5028139	98,500	—	98,500
GF-37-082	City of El Cajon	Tuttle Park	C5028022	88,650	—	88,650
GF-37-083	City of Chula Vista	Otay Park	C5028014	83,725	—	83,725
GF-19-139	P.F. Breese Foundation	Bimini Park	C5028125	246,250	188,073	58,177
GF-39-011	City of Stockton	Mckinley Pk Pool/ B/House Ren	C5028166	419,610	368,155	51,455
GF-39-012	City of Stockton	Billy Hebert Field Renovation	C5028166	419,610	368,155	51,455
GF-19-126	Breed Street Shul Project, Inc.	Breed Street Shul	C5028155	492,500	443,250	49,250
GF-19-105	City of Los Angeles	Vans for After School Program	C5028045	39,400	—	39,400
GF-19-155	Colour Me Freedom Foundation	MLK Museum/Chavez Center	C5028142	246,250	221,625	24,625
GF-19-128	City of Artesia	Artesia Teen Center	C5028008	24,625	—	24,625
GF-19-111	City of Montebello	Skateboard Park	C5028049	197,000	177,300	19,700
GF-19-121	City of Hawaiian Gardens	Community Parks	C5028030	14,775	—	14,775
GF-19-150	Boys & Girls Club of San Pedro	San Pedro Clubhouse	C5028007	123,125	110,812	12,313
GF-30-043	City of Garden Grove	AYSO Soccer League	C5028028	9,850	—	9,850

Attachment C (continued)

Project Number	Agency Name	Project Name	Contract Number	Contract Amount	Disbursed	Variance
GF-38-029	Friends of Recreation and Parks	Organ Pavilion	C5028003	$ 98,500	$ 88,650	$ 9,850
GF-19-108	City of South Pasadena	Garfield Park	C5028105	49,250	40,800	8,450
GF-37-085	City of San Diego	Encanto Community Park Irrigation Upgrade	C5028004	68,950	62,055	6,895
GF-19-151	American Legion Post 804	Building Purchase, Floor/Wall	C5028148	49,250	44,325	4,925
GF-19-144	City of Bellflower	William Bristol Civic Auditorm	C5028013	14,775	12,644	2,131
GF-34-015	Sacramento Historical Sites Assoc.	Sutter's Fort Wagon	C5028129	19,700	17,730	1,970
GF-19-152	American Legion Post 397	Hall Renovation	C5028147	14,775	13,298	1,477
GF-30-039	City of Anaheim	East Anaheim Little League	C5028005	9,850	9,618	232
				$ 6,940,355	$ 3,470,881	$ 3,469,474

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