



Joint Legislative Audit Committee
Office of the Auditor General



**FINANCIAL AUDIT REPORT
DEPARTMENT OF FISH AND GAME
YEAR ENDED JUNE 30, 1978**

The regulations of the Federal Office of Revenue Sharing require governments receiving revenue sharing funds to have audits of their financial statements not less than once every three years. This audit assists in fulfilling the audit requirements necessary to continue California's eligibility for federal revenue sharing funds.

Our examination was made in accordance with generally accepted auditing standards and included studying and evaluating the system of internal control. This study and evaluation disclosed several conditions which we believe to be weaknesses and were considered in determining the nature, timing, and extent of our audit tests. Presentation of these conditions, however, does not modify our opinion on the financial statements.

REPORT TO THE
CALIFORNIA LEGISLATURE

REPORT **F-810**

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

810

FINANCIAL AUDIT REPORT
DEPARTMENT OF FISH AND GAME
YEAR ENDED JUNE 30, 1978

OCTOBER 1979



California Legislature

Joint Legislative Audit Committee

GOVERNMENT CODE SECTION 10500 et al

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RICHARD ROBINSON
CHAIRMAN

October 1, 1979

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

Members of the Legislature:

Your Joint Legislative Audit Committee respectfully submits the Auditor General's financial audit report of the Department of Fish and Game, year ended June 30, 1978.

The auditors are Curt Davis, CPA; Merrill Tompkins, CPA; Reid Bristow; Glenn Ostapeck; and Ben Wald.

Respectfully submitted,

RICHARD ROBINSON
Assemblyman, 72nd District
Chairman, Joint Legislative
Audit Committee

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INTRODUCTION

In response to a resolution of the Joint Legislative Audit Committee and in compliance with federal Office of Revenue Sharing regulations, we have conducted a financial audit of the Department of Fish and Game. This audit was conducted under the authority vested in the Auditor General by Section 10527 of the Government Code.

The objectives of the Department of Fish and Game are to ensure that fish and wildlife are preserved to be used and enjoyed by the people in the State of California. To accomplish these objectives, the department's programs are designed to protect, conserve, enhance, and restore fish and wildlife resources and habitat, and to regulate the use of resources.

Programs of the Department of Fish and Game have two distinct purposes--the enhancement and control of sport and commercial fishing and hunting and the enhancement and preservation of nongame and endangered species. The programs of the department are primarily supported by the sale of licenses and commercial taxes. However, some of the participating projects are also supported by federal reimbursements.

AUDITOR'S OPINION

To the Joint Legislative Audit Committee of the California Legislature:

We have examined the combined balance sheet of the Department of Fish and Game as of June 30, 1978 and the related statements of revenues, expenditures, and changes in fund balance and operating clearing for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the position of the Department of Fish and Game at June 30, 1978 and results of operations and changes in fund balance and operating clearing for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The column amounts on the accompanying financial statements captioned "Total - Memorandum Only" for June 30, 1978 are not necessary for a fair presentation of the financial statements but are presented as additional analytical data and, in our opinion, are fairly stated in all material respects in relation to the financial statements taken as a whole.

The column amounts on the accompanying combined balance sheet and statements of revenues, expenditures, and changes in fund balance and operating clearing for the year ended June 30, 1977, which are presented for comparative purposes only, were not audited by us and accordingly we do not express an opinion on them.



WESLEY E. VOSS
Assistant Auditor General

Date: May 11, 1979

Staff: Curt Davis, CPA
Merrill Tompkins, CPA
Reid Bristow
Glenn Ostapeck
Ben Wald

DEPARTMENT OF FISH AND GAME
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

JUNE 30, 1978
(With Unaudited Amounts for 1977)

ASSETS	Governmental Fund Types			Fiduciary Fund Types		Account Group	Total	
	General	Special Revenue		Trust	Special Deposit	General Fixed Assets	(Memorandum Only)	
	General	Fish and Game Preservation	Wildlife Restoration				June 30, 1978	June 30, 1977
Cash	\$ 71	\$ 2,349,671	\$ --	\$ --	\$ --	\$ --	\$ 2,349,742	\$ 1,431,205
Trust Fund Cash	--	--	--	94,342	--	--	94,342	113,309
Revolving Fund Cash (Note 3)	--	(236,288)	--	--	--	--	(236,288)	132,428
Cash in State Treasury	--	4,034,283	10,006	--	55,509	--	4,099,798	4,426,026
Cash on Hand in Agency	--	2,340	--	--	--	--	2,340	2,290
Expense Advances to Employees	--	30,869	--	--	--	--	30,869	31,713
Deposits in Surplus Money	--	--	--	--	--	--	--	--
Investment Fund (Note 4)	--	--	3,545,500	--	--	--	3,545,500	3,028,500
Securities Held in Trust	--	--	--	1,230,295	--	--	1,230,295	887,795
Accounts Receivable (Net of Allowance for Uncollectibles)	--	1,759,567	127,191	--	--	--	1,886,758	3,366,460
Due to Other Governments (Net of Allowance for Uncollectibles)	--	2,033,842	--	--	--	--	2,033,842	--
Prepayments to Other Funds	--	220,561	--	--	--	--	220,561	75,423
Inventory of Surveyed Equipment	--	27,244	--	--	--	--	27,244	34,997
Land	--	--	--	--	--	23,971,838	23,971,838	20,990,319
Improvements	--	--	--	--	--	36,281,582	36,281,582	34,470,046
Equipment	--	--	--	--	--	13,450,741	13,450,741	12,519,388
Advance to Architecture Revolving Fund	--	--	--	--	--	551,300	551,300	515,200
Total Assets	\$ 71	\$10,222,089	\$3,682,697	\$1,324,637	\$55,509	\$74,255,461	\$89,540,464	\$82,025,080
LIABILITIES, ENCUMBRANCES OUTSTANDING, AND FUND EQUITY								
Liabilities:								
Accounts Payable	\$ 14,539	\$ 1,163,087	\$ 153,668	\$ --	\$ --	\$ --	\$ 1,331,294	\$ 2,800,244
Revenue Collected in Advance	--	120,392	--	--	--	--	120,392	12,388
Other Liabilities:								
Uncleared Collections	--	323,220	--	--	--	--	323,220	211,844
Total Liabilities	14,539	1,606,699	153,668	--	--	--	1,774,906	3,024,444
Encumbrances Outstanding	92,645	1,940,733	203,000	--	--	--	2,236,378	--
Fund Equity:								
Investment in General Fixed Assets	--	--	--	--	--	73,704,161	73,704,161	67,979,744
Reserved for Construction	--	--	--	--	--	551,300	551,300	515,200
Fund Balances:								
Designated for Depositors	--	--	--	1,324,637	55,509	--	1,380,146	1,001,113
Undesignated (Note 6)	--	6,674,657	3,326,029	--	--	--	10,000,686	9,592,000
Operating Clearing (Note 5)	(107,113)	--	--	--	--	--	(107,113)	(88,000)
Total Fund Equity	(107,113)	6,674,657	3,326,029	1,324,637	55,509	74,225,461	85,529,180	79,000,000
Total Liabilities, Encumbrances Outstanding, and Fund Equity	\$ 71	\$10,222,089	\$3,682,697	\$1,324,637	\$55,509	\$74,255,461	\$89,540,464	\$82,025,080

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF FISH AND GAME
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN OPERATING CLEARING - BUDGET AND ACTUAL
GENERAL FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978
(With Unaudited Amounts for 1977)

	1978		Variance- Favorable (Unfavorable)	1977
	Budget as Adjusted	Actual		Actual
Revenues (Note 2)	\$ 2,500	\$ 2,511	\$ 11	\$ 2,787
Appropriations	<u>4,266,780</u>	<u>2,729,739</u>	<u>(1,537,041)</u>	<u>1,520,095</u>
Total Sources	<u>4,269,280</u>	<u>2,732,250</u>	<u>(1,537,030)</u>	<u>1,522,882</u>
Expenditures: (Note 2)				
Current:				
Personal Services	11,505	6,819	4,686	--
General Expenses	1,400	710	690	--
Travel	600	103	497	--
Rent on Building Space	--	350	(350)	--
Vehicle Operations	--	135	(135)	--
Contractual Services	54,695	38,900	15,795	--
Minor Equipment	600	86	514	--
Major Equipment	6,200	8,636	(2,436)	--
Feral Dog Study	20,000	20,000	--	--
Market Crab Study	510	--	510	--
Effectiveness Evaluation	25,000	--	25,000	--
Capital Outlay:				
Management Environment Protection	1,604,283	1,604,283	--	--
Upper Newport Bay Wetlands Nongame Species Management	1,064,000	75,804	988,196	36,000
Suisun Marsh Protection Plan	<u>1,477,987</u>	<u>992,918</u>	<u>485,069</u>	<u>1,572,274</u>
Total Expenditures	<u>4,266,780</u>	<u>2,748,744</u>	<u>1,518,036</u>	<u>1,608,274</u>
Excess of Sources Over (Under) Expenditures	2,500	(16,494)	18,994	(85,392)
Other Uses:				
Transfer of Accountability to the State Controller	<u>(2,500)</u>	<u>(2,440)</u>	<u>60</u>	<u>(2,787)</u>
Total	<u>\$ --</u>		<u>\$ 19,054</u>	
Net Increase (Decrease) in Operating Clearing During the Year		(18,934)		(88,179)
Operating Clearing - July 1		<u>(88,179)</u>		<u>--</u>
Operating Clearing - June 30		<u>\$ (107,113)</u>		<u>\$ (88,179)</u>

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF FISH AND GAME
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL REVENUE FUND TYPE
FISH AND GAME PRESERVATION FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978
(With Unaudited Amounts for 1977)

	1978		Variance- Favorable (Unfavorable)	1977
	Budget as Adjusted	Actual		Actual
Revenues: (Note 2)				
Licenses, Taxes, Stamps, Permits, Tags	\$26,351,255	\$26,588,408	\$ 237,153	\$26,610,231
Fines and Penalty Assessments	660,000	699,374	39,374	234,076
Income from Other Investments	300,000	413,743	113,743	41,454
Miscellaneous Revenue	247,000	166,744	(80,256)	445,280
Intergovernment Revenues	<u>7,950,767</u>	<u>7,425,628</u>	<u>(525,139)</u>	<u>6,286,518</u>
Total Revenues	<u>35,509,022</u>	<u>35,293,897</u>	<u>(215,125)</u>	<u>33,617,559</u>
Expenditures: (Note 2)				
Current:				
Support	38,800,537	36,089,769	2,710,768	32,027,229
State Share of Federal Cooperative Programs:				
Management of Fisheries	7,264,424	6,643,124	621,300	6,305,544
Duck Stamp Program	200,250	193,000	7,250	232,258
Training Program	240,039	233,140	6,899	224,624
Market Crab Research Study	196,846	168,019	28,827	32,725
Native Species Conservation and Enhancement Program	29,400	4,873	24,527	15,199
Marine Research Committee Program	200,000	157,256	42,744	151,365
Claims of Secretary, Board of Control	502	502	--	2,080
Municipal Improvements - Chino Basin	--	--	--	13,765
Tort Liability	--	63	(63)	--
Capital Outlay	<u>292,738</u>	<u>158,905</u>	<u>133,833</u>	<u>65,262</u>
Total Expenditures	<u>47,224,736</u>	<u>43,648,651</u>	<u>3,576,085</u>	<u>39,070,051</u>
Excess of Revenues Over (Under) Expenditures	(11,715,714)	(8,354,754)	3,360,960	(5,452,492)
Other Financing Sources (Uses):				
Transfers from Other Funds	2,816,714	2,816,714	--	--
Reimbursements	5,637,581	5,279,555	(358,026)	5,038,698
Prior Year Adjustment	<u>--</u>	<u>367,670</u>	<u>367,670</u>	<u>78,048</u>
Total Other Financing Sources (Uses)	<u>8,454,295</u>	<u>8,463,939</u>	<u>(9,644)</u>	<u>5,116,746</u>
Excess of Revenues and Other Sources Over (Under) Expenditures	(3,261,419)	109,185	3,370,604	(335,746)
Fund Balances - July 1	<u>6,565,472</u>	<u>6,565,472</u>	<u>--</u>	<u>6,901,218</u>
Fund Balances - June 30 (Note 6)	<u>\$ 3,304,053</u>	<u>\$ 6,674,657</u>	<u>\$3,370,604</u>	<u>\$ 6,565,472</u>

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF FISH AND GAME
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL REVENUE FUND TYPE
WILDLIFE RESTORATION FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978
(With Unaudited Amounts for 1977)

	1978		Variance-	1977
	Budget as	Actual	Favorable	Actual
	Adjusted	Actual	(Unfavorable)	Actual
Revenues: (Note 2)				
Fees	\$ 750,000	\$ 798,360	\$ 48,360	\$ 757,060
Interest on Surplus Money Invested	<u>220,321</u>	<u>245,271</u>	<u>24,950</u>	<u>221,504</u>
Total Revenues	<u>970,321</u>	<u>1,043,631</u>	<u>73,310</u>	<u>978,564</u>
Expenditures: (Note 2)				
Current:				
Personnel Services	208,813	204,688	4,125	164,806
General Expense	4,000	827	3,173	1,015
Direct Administrative Charges	5,000	330	4,670	780
Communications	4,000	2,167	1,833	2,593
Travel-In-State	8,000	5,792	2,208	5,262
Travel-Out-of-State	1,000	408	592	415
Pro Rata Administrative Charges	6,000	6,000	--	6,000
Attorney General Charges	10,000	13,272	(3,272)	13,491
Pro Rata General Fiscal Charges	16,500	2,838	13,662	9,490
Vehicle Operations	7,030	6,696	334	4,334
Minor Equipment	1,500	1,231	269	346
Fish Rearing Facilities	2,737	2,737	--	--
Capital Outlay	3,263,605	1,167,897	2,095,708	786,825
Prior Year:				
Prior Year Adjustments	<u>--</u>	<u>2,074</u>	<u>(2,074)</u>	<u>3,105</u>
Total Expenditures	<u>3,538,185</u>	<u>1,416,957</u>	<u>2,121,228</u>	<u>998,462</u>
Excess of Revenues Over (Under) Expenditures	(2,567,864)	(373,326)	2,194,538	(19,898)
Other Financing Sources (Uses):				
Reimbursements	--	571,703	571,703	--
Excess of Revenues Over (Under) Expenditures and Other Uses	(2,567,864)	198,377	2,766,241	(19,898)
Fund Balances - July 1	<u>3,127,652</u>	<u>3,127,652</u>	<u>--</u>	<u>3,147,550</u>
Fund Balances - June 30	<u>\$ 559,788</u>	<u>\$3,326,029</u>	<u>\$ 2,766,241</u>	<u>\$3,127,652</u>

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF FISH AND GAME
 STATEMENT OF CHANGES IN FUND BALANCE
 FIDUCIARY FUND TYPE
 TRUST FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978
 (With Unaudited Amounts for 1977)

	<u>1978</u>	<u>1977</u>
Fund Balance - July 1	\$ 983,511	\$591,434
<u>Additions:</u>		
Receipts for Depositors	<u>478,835</u>	<u>537,786</u>
<u>Deductions:</u>		
Funds Paid To or For Depositors	<u>137,709</u>	<u>145,709</u>
Fund Balance - June 30	<u>\$1,324,637</u>	<u>\$983,511</u>

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF FISH AND GAME
STATEMENT OF CHANGES IN FUND BALANCE
FIDUCIARY FUND TYPE
SPECIAL DEPOSIT FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 1978
(With Unaudited Amounts for 1977)

	<u>1978</u>	<u>1977</u>
Fund Balance - July 1	\$21,223	\$ 1,046
<u>Additions:</u>		
Deposit of Unclaimed Funds	746	296
Receipts from Depositors	<u>50,000</u>	<u>20,125</u>
<u>Deductions:</u>		
Funds Paid To or For Depositors	16,460	244
Fund Balance - June 30	<u>\$55,509</u>	<u>\$21,223</u>

The notes to the financial statements are an integral part of this statement.

DEPARTMENT OF FISH AND GAME
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1978

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements reflect the financial position and results of operations of the Department of Fish and Game. The statements have been prepared in conformity with generally accepted accounting principles applicable to state and local government as prescribed by both the American Institute of Certified Public Accountants and by the National Council on Governmental Accounting.

The accompanying financial statements are structured into Governmental Fund Types, Fiduciary Fund Types, and an Account Group. The Department of Fish and Game (DFG) accounts for only its portion of the fund type categories. The State Controller maintains the central accounts for these three categories and publishes consolidated fund statements.

GOVERNMENTAL FUND TYPES

General Fund

This fund includes all financial resources not accounted for in another fund.

Special Revenue Funds

These funds are used to account for specific revenues and operating expenditures earmarked for particular activities. These are included in the Special Revenue Funds:

Fish and Game Preservation Fund

The Department of Fish and Game uses this fund to account for expenditures in carrying out the provisions of the Fish and Game Code. Funding is derived from sale of licenses and permits, service fees, privilege taxes, and, in the case of joint projects, also from federal reimbursements.

Wildlife Restoration Fund

Administered by the Wildlife Conservation Board, this fund is used to support the board and to acquire and improve land and/or water sites suitable for the propagation of fish and game. An annual transfer of horse racing license fees amounting to \$750,000 supports this fund.

All of the governmental fund types are maintained on the modified accrual basis of accounting. Below are some of the more significant elements of these fund types:

Revenue

Throughout the fiscal year revenues, transfers, and reimbursements are accounted for on a cash basis. At June 30, the accounts are adjusted to accrue all earned but uncollected income.

Expenditures

Expenditures are accounted for in the various funds at the time claims for payment are filed with the State Controller. At June 30, all valid expenditure commitments are accrued as expenditures including encumbrances outstanding against budget appropriations for which no goods or services have been received.

Liabilities

Retirement Plan - Regular employees are members of the Public Employees' Retirement System (PERS), which is a defined benefit, contributory retirement plan. The amount the department and its employees contribute to PERS is actuarially determined under a program in which contributions plus retirement system earnings provide the necessary funds to pay retirement costs as accrued. The Department of Fish and Game's share of retirement contributions for the year totalled \$3,504,567.

Vacation and Sick Leave - The department does not record the costs of vacation and sick leave at the time the benefits are accumulated; however, at the time of usage, an account is charged.

FIDUCIARY FUND TYPES

Fiduciary fund types are used to account for assets held by a governmental unit in a trustee capacity. These are included in the fiduciary fund types:

Trust Fund

This fund is used to account for revenue which accrues from the sale of licenses and permits for the State of Arizona and which is payable to the State of Arizona. The fund is also used to account for the guaranty deposits required of dealers who sell California licenses and permits.

Special Deposit Fund

The Special Deposit Fund includes monies received or collected for specific purposes by a state agency for which no fund has been created in the State Treasury. The State Controller maintains separate fund accounts for each agency and publishes consolidated Special Deposit Fund Statements.

ACCOUNT GROUP

The Account Group is used to account for General Fixed Assets. Assets purchased are recorded as expenditures in the appropriate fund in the year of acquisition or encumbrance. The improvement account includes infrastructure fixed assets--that is, permanent installations such as gutters, drainage systems, lighting systems, streets, and parking lots.

2. BUDGETED REVENUES AND EXPENDITURES

The amounts shown under "Budget as Adjusted" for revenues and detailed expenditure accounts reflect the Governor's Budget after giving effect to the Budget Act, interim statutory changes affecting appropriations, and authorized executive budget revisions issued during the year.

3. REVOLVING FUND CASH

The \$236,288 overdraft in this account occurred because claims were not promptly filed for reimbursement with the State Controller. At June 30, 1978, claims for reimbursement of the revolving fund totalling \$292,155 were on file with the State Controller; however, warrants for the reimbursement of the revolving fund were not issued until after this date.

4. DEPOSITS IN SURPLUS
MONEY INVESTMENT FUND

This account shows the amount of department money invested in the Surplus Money Investment Fund. The Surplus Money Investment Fund accounts for the monies of various funds that have been transferred for investment purposes. All earnings derived from investments of the fund are apportioned to the contributing funds. Interest due from the Surplus Money Investment Fund is accrued at June 30.

5. OPERATING CLEARING

This account is the connecting link between the books of the various state agencies and the central fund accounts of the State Controller's Office for the General Fund and other funds not accounted for entirely by one agency.

6. FUND BALANCE

The balance of this account includes \$41,212 designated for the Native Species Conservation and Enhancement Program. In accordance with legislation enacted by Statutes of 1974, a special account was created, the Native Species Conservation and Enhancement Account, within the Fish and Game Preservation Fund. The department is required to maintain separate accountability for the receipt and expenditure of monies for the support of nongame and native plant species conservation and enhancement programs through the Native Species Conservation and Enhancement Account.

OTHER INFORMATION

As an integral part of our examination, we reviewed the department's accounting procedures and related system of internal accounting control to the extent we considered necessary to properly form an opinion concerning the fairness with which the department's financial statements present its financial position and the results of operations in accordance with generally accepted accounting principles consistently applied.

Our review enabled us to suggest improvements which would result in better operating procedures and better operating controls. A management letter describing the suggested operating improvements was issued to the department along with certain recommended adjusting entries necessary in order to achieve compliance with generally accepted accounting principles.

The department fully concurs with the suggested operating improvements and adjusting entries.

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