California Ocean and Coastal Investment Study

Appendices

Contract # 800751
May 21, 2008

NATIONAL OCEAN ECONOMICS PROGRAM

Appendix A:

Delta Protection Commission Data

Agency Title	Delta Protection Commission
Department Title	

			Program		Administration		Capital Outlay		Total Investment	
Year			2005-2006	2006-2007	2005-2006	2006-2007	2005-2006	2006-2007	2005-2006	2006-2007
Expenditures*										
Employees			$ 3	$ 3						
Expenditures by Function	*Expenditures* by Function*		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Amount by Categories	Maintenance							$ -	$ -
		Operations							$ -	$ -
		Observations and Monitoring							$ -	$ -
		Enforcement							$ -	$ -
		Research							$ -	$ -
		Project Management and Grants							$ -	$ -
		Salaries/Personnel Management							$ -	$ -
									$ -	$ -
									$ -	$ -
									$ -	$ -
									$ -	$ -
Employment # by Function	*Number of Employees*		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Number of Employees by Category	Maintenance							0.0	0.0
		Operations							0.0	0.0
		Observations and Monitoring							0.0	0.0
		Enforcement							0.0	0.0
		Research							0.0	0.0
		Project Management and Grants							0.0	0.0
		Salaries/Personnel Management							0.0	0.0
									0.0	0.0
									0.0	0.0
									0.0	0.0
									0.0	0.0
Source of Funding	*Funding*		$ 320,000	$ 330,550	$ -	$ -	$ -	$ -	$ 320,000	$ 330,550
	State	General Fund							$ -	$ -
		Bonds							$ -	$ -
		Special Funds, Fees, and Permits	$ 320,000	$ 320,000					$ 320,000	$ 320,000
	Federal								$ -	$ -
	Other		$ -	$ 10,550					$ -	$ 10,550
Geographical	State Water Resources Control Board Region	*Expenditures* by Region*	$ 320,000	$ 320,000			$ -	$ -	$ 320,000	$ 320,000
		1							$ -	$ -
		2							$ -	$ -
		3							$ -	$ -
		4							$ -	$ -
		5s	$ 320,000	$ 320,000					$ 320,000	$ 320,000
		8							$ -	$ -
		9							$ -	$ -
		Statewide							$ -	$ -
	Location	*Expenditures* by Location*	$ -	$ -			$ -	$ -	$ -	$ -
		General Watershed							$ -	$ -
		Rivers/Streams/Estuaries/Delta							$ -	$ -
		Beach or Coast							$ -	$ -
		Ocean Only							$ -	$ -

Area	County	***Expenditures* by County***	*$ -*	*$ -*		*$ -*	*$ -*	*$ -*	*$ -*
		County/Counties :						$ -	$ -
								$ -	$ -
								$ -	$ -
								$ -	$ -
								$ -	$ -
								$ -	$ -
								$ -	$ -
								$ -	$ -
								$ -	$ -
								$ -	$ -
								$ -	$ -
								$ -	$ -
								$ -	$ -
		Statewide						$ -	$ -
Expenditure by Activity	***Expenditures* by Activity***		*$ -*	*$ 5,000*		*$ -*	*$ -*	*$ -*	*$ 5,000*
	Preserving or Restoring Ocean and Coastal Resources	Ocean Management						$ -	$ -
		Estuarine management						$ -	$ -
		Watershed Management						$ -	$ -
		Water Quality						$ -	$ -
		Shoreline Erosion						$ -	$ -
		Habitat & Living Resources						$ -	$ -
		Coastal Land Use Planning						$ -	$ -
		Hazard Mitigation						$ -	$ -
								$ -	$ -
								$ -	$ -
	Promoting Ocean-related Economic Development	Ports and Harbors						$ -	$ -
		Coastal or Offshore Oil, Gas, and Minerals						$ -	$ -
		Vessel Traffic Safety	$ -	$ 5,000				$ -	$ 5,000
		Ocean-based Recreational, Commercial, or Tourism Construction						$ -	$ -
		Coastal Tourism Promotion						$ -	$ -
		Transportation						$ -	$ -
		Public Health and Safety						$ -	$ -
		Desalination						$ -	$ -
		Coastal Access						$ -	$ -
								$ -	$ -
								$ -	$ -
	Education							$ -	$ -
								$ -	$ -
								$ -	$ -
								$ -	$ -

Not applicable

All Values are in Thousands

* The same total should appear in each of the Expenditure cells

Funds should only include those monies spent that year not appropriated

Appendix B:

Department of Pesticide Regulation Data

DPR Expenditures on Antifouling Paint Related Activities (FY 2006-2007):

DPR's Environmental Monitoring Branch spent approximately $173,425 on antifouling paint (AFP) related activities in fiscal year 2006-2007. This spending can be categorized into three activity areas:

- The first is the multi-regional AFP monitoring study, which received co-funding from the State Water Resources Control Board (SWRCB). The spending estimates presented in this summary represent DPR's Surface Water Protection Program expenditures (mostly salary and benefits) on this study.
- The second area of spending is associated with EM Branch's participation in the Marina and Recreational Boating Workgroup (MRBW) and EM Branch's support of the Copper Antifouling Paint Sub-Workgroup (CSG). Both of these workgroups were established under the SWRCB Non-Point Source Inter-Agency Coordinating Committee.
- The third area of spending is associated with two EM Branch contracts. One contract was with the Southern California Coastal Water Research Project (SCCWRP) for toxicity analysis. The other contract was with the University of California Sea Grant Project (UC Sea Grant) for the evaluation of less-toxic AFP alternatives. An AFP-related contract was established with the University of California for chemistry analysis; however, funding for this contract was provided entirely by SWRCB.

A breakdown of expenditures is presented below:

Multi-Regional AFP Monitoring Study

Scientific Staff (3)
$64,000 + 30% benefits = **$83,200**

Students (3)
$7,000 + 12.5% benefits = **$7,875**

Study expenditures (not covered by SWRCB reimbursement contract)
$6,000

AFP Workgroups (MRBW & CSG) Participation and Support

Scientific Staff ~ $9,500
$9,500 + 30% benefits = **$12,350**

AFP-Related Contracts

SCCWRP ~ $60,000
UC Sea Grant ~ $4,000
$64,000

Total Spending ~ $173,425

Appendix C:

Instructions and Definitions

The National Ocean Economics Program is under contract with the California Coastal Conservancy and the Ocean Protection Council to provide an inventory of state expenditures for the coast and ocean for 2005-06 and 2006-07. The purpose of the study is to understand where current investments are being made and whether further investments need to occur to be consistent with the OPC Strategic Plan as well as those of various state agencies. We appreciate your cooperation in filling out the accompanying document at your earliest convenience. All information must be into our offices electronically by August 1, 2007 to meet our deadline. Thank you for your assistance with this effort. Its success depends on you.

INTRODUCTION

This document explains terms and categories to assist you with the "CA Investment Template.xls." Please print this reference to the definitions while completing the accompanying Excel Template. Due to the complexity and breadth of California's ocean- and coastal-related investments and spending, the Template incorporates a wide variety of categories and classifications. Every attempt has been made to encompass all ocean and coastal spending. If you find that your organization has expenditures that cannot be classified into the provided categories please augment the template by adding appropriate categories to the blank cells provided at the end of the sections. In the event that no blank cells have been provided, please note the suggested category additions and values in the "Comments" section located at the bottom of "CA Investment Template.xls."

A note about estimating investments: The purpose of the Template is to understand how and where the State Government of California is spending funds on its ocean and coasts. The Template is designed to separate:

- **expenses by program, administration, and capital outlay**
- **expenses by geography**
- **expenses by activity intended for preservation or promotion**
- **expenses by function**
- **employment by function**
- **expenses by funding source.**

Please estimate the amount allocated to each subcategory of any section. In the event that it is impractical, please list the investment value as a "Statewide" value where provided. All values should be entered in thousands of US$.

INSTRUCTIONS AND DEFINITIONS

Identification

Row D3 – Enter name of your agency
Row D4 – Enter name of your department

Column Categories (left to right)

Columns E & F– Program: Include any and all ocean and coastal-related programs.
Columns G & H – Administration: Include a total of all ocean and coastal-related administrative duties and investments. Administrative duties are defined as those personnel and investments that are relevant to all Programs rather than a specific Program. Administration related solely to a single Program is a Program expense.
Columns I & J – Capital Outlay: Capital Outlay refers to expenditures by an organization to add or expand property, plant, or equipment assets, with the expectation these expenditures will benefit the organization over a long period of time. Capital Outlay includes the acquisition of land or other properties, construction, improvements, equipment, design, working plans, and major repairs connected to construction or significant improvement projects. General repairs, renovations, or maintenance of facilities would not normally be considered Capital Outlay unless these expenditures alter the previous purpose or function of a facility significantly. all capital investment related to ocean and coasts. Please note that only rows 7-64 and 94 need be populated for the Capital Outlay columns.
Columns L&M – Total Investment: *Automatically calculated as values are entered in previous columns. This value should represent the total expenditures and employees of all the columnar categories with respect to each fiscal year.*

Nested Row Categories located in columns B-D (top to bottom)

B7 – Expenditures: enter the amount spent on ocean-and coastal-related Program and Administration.
B8 – Employees: enter the number of full-time employees (or equivalent) for each specific column category.
B9-B37 – Geographical Area: enter the amount spent by geographic classification: (1) State Water Resources Control Board (SWRCB) region, (2) Location, and (3) County.

C9 – *Expenditures by Region:* *This is automatically calculated as values are entered in rows 10-17. The cells in this row should be the same as the corresponding Expenditure value (row 7).*
C10-C17 – SWRCB: enter any investment intended to affect an area located in the respective regions as designated by the maps.

D10 – SWRCB1: See accompanying map
D11 – SWRCB2: See accompanying map
D12 – SWRCB3: See accompanying map
D13 – SWRCB4: See accompanying map
D14 – SWRCB5s: See accompanying map
D15 – SWRCB8: See accompanying map
D16 – SWRCB9: See accompanying map
D17 – SWRCB Statewide: enter any investment intended to influence the state as a whole, or one that is distributed among different regions with no more that 35% going to any one particular region.

C18 – Expenditures by Location: *This is automatically calculated as values are entered in rows 19-22. The cells in this row should be the same as the corresponding Expenditure value (row 7).*

C19-C22 – Location Descriptions:

D19 – General Watershed: Investment intended primarily to influence a watershed as a whole and not any one particular feature or group of features. Additionally this category should include those values that are not able to be further broken down by ecosystem type unless they take place within SWRCB regions 5s or 5f (see D21 below).

D20 – Rivers/Streams/Estuaries/Delta: Investment intended primarily to influence an area classified as an estuary, coastal river, or delta ecosystem. All programs not included in the General Watershed category and taking place in Regions 5s and 5f should be included here.

D21 – Beach or Coast: Investment intended to affect an area where the land and ocean meet that is not classified as an estuarine, coastal river, delta, or wetland ecosystem as described above. Any program intended to affect a large variety of ecosystems including ocean and land areas that can not be subdivided into smaller subcategories.

D22 – Ocean Only: Investment intended to influence the ocean ecosystem that does not also directly affect any of the three previous categories or is intended solely for the purpose of enhancing or protecting ocean exclusive resources.

C23 – Expenditures by County: *This is automatically calculated as values are entered in rows 24-37. The cells in this row should be the same as the corresponding Expenditure value (row 7).*

C24-C37 – County:

D24-D36 – County: List the county or counties in which investments took place. If additional room is needed insert rows into template.

D37 – Statewide: Any investment intended to influence the state as a whole, or one that is distributed among different counties with no more than 25% going to any one particular county.

B38-B63 – <u>Expenditure by Activity</u>: There are three different row categories representing distinct areas of coastal and ocean investment:

1) Preserving or Restoring Ocean and Coastal Resources,
2) Promoting Ocean-related Economic Development, and
3) Education.

Enter values as they apply to these three groups. Note that Expenditure by Activity row categories will equal the corresponding value when all three categories are added together (Preserving or Restoring + Promoting + Education = Corresponding Expenditure value), unlike the Geographical area, where each row category summed to the corresponding Expenditure value at the head of the column.

Use ***intent*** of an ocean-related investment to determine which row category to populate. In the event that an expenditure has multiple functions, i.e. preventing Shoreline Erosion and promoting Coastal Tourism, the value should be appropriately divided between the different activities. For example if the primary intent of the expenditure was to prevent Shoreline Erosion and to a lesser extent also promoted Coastal Tourism, one might assign 80 percent

and 20 percent or 60 percent and 40 percent to Shoreline Erosion and Coastal Tourism respectively.

C38 – Expenditures: *This is automatically calculated as values are entered in rows 39-63. The cells in this row should be the same as the corresponding Expenditure value (row 7).*

C39-C48 – Preserving or Restoring Ocean and Coastal Resources: list any investment primarily intended to preserve, conserve, or restore ocean and coastal resources or ecosystems.

D39 – Ocean Management:

D40 – Estuarine Management: includes coastal bay and delta ecosystems

D41 – Watershed Management: includes projects which cannot be categorized into Ocean Management and Estuarine Management

D42 – Water Quality: includes monitoring

D43 – Shoreline Erosion:

D44 – Habitat & Living Resources:

D45 – Coastal Land Use Planning:

D46 – Hazard Mitigation:

D47-D48 – Other (Please Specify): Those investments that do not fit into the above categories

C49-C59 – Promoting Ocean-related Economic Development: List any investment intended to enhance, protect, or promote economic activities that are at least partially dependent on the ocean or coast.

D49 – Ports and Harbors:

D50 – Coastal or Offshore Oil, Gas, and Minerals:

D51 – Vessel Traffic Safety:

D52 – Ocean-based Recreational, Commercial, or Tourism Construction:

D53 – Coastal Tourism Promotion:

D54 – Transportation:

D55 – Public Health and Safety:

D56 – Desalination:

D57 – Coastal Access:

D58-D59 – Other (Please Specify): Those investments that do not fit into the above categories

C60-C63 – Education & Public Outreach: Investment intended to develop, enhance, or promote awareness of ocean or coastal ecosystems or the activities which are dependent on them at all levels, including public education.

D60-63 – Other (Please Specify): Suggested categories

B64-B75 – <u>Expenditures by Function</u>:

C64 – Expenditures by Function: *This is automatically calculated as values are entered in rows 65-75. The cells in this row should be the same as the corresponding Expenditure value (row 7).*

C65-C75 – Amount by Categories: Category group that represents value of investments for each specific column category.

D65 – Maintenance:

D66 – Operations:
D67 – Observations and Monitoring:
D68 – Enforcement:
D69 – Research:
D70 – Project Management and Grants:
D71 – Salaries/Personnel Management:
D72-D75 – Other (Please Specify): Those investments that do not fit into the above categories

B76-B87 – <u>Employment # by Function</u>:

C77 – Number of Employees: *This is automatically calculated as values are entered in rows 77-87. The cells in this row should be the same as the corresponding Employees value (row 8).*

C77-C87 – Number of Employees by Category: Category group that represents number of full-time employees (or equivalent) for each specific column category.

D77 – Maintenance
D78 – Operations:
D79 – Observations and Monitoring:
D80 – Enforcement:
D81 – Research:
D82 – Project Management and Grants:
D83 – Salaries/Personnel Management:
D84-D87 – Other (Please Specify): Number of full-time employees (or equivalent) that do not fit into the above categories

B88-B93 – <u>Source of Funding</u>: Enter the amount of funding based on the three categories representing distinct areas for coastal and ocean investment: 1) State, 2) Federal, and 3) Other.

C88 – Funding: *This is automatically calculated as values are entered in rows 88-92. The cells in this row should be the same as the corresponding Expenditure value (row 7).*

C89 – State: List all fiscal resources used to fund ocean or coastal investments that have been granted by a California State entity.

D89 – General Funds:
D90 – Bonds:
D91 – Special Funds, Fees, and Permits: Fiscal Resources contributed from funds (other than the General Fund) or from the collection of fees and permits.

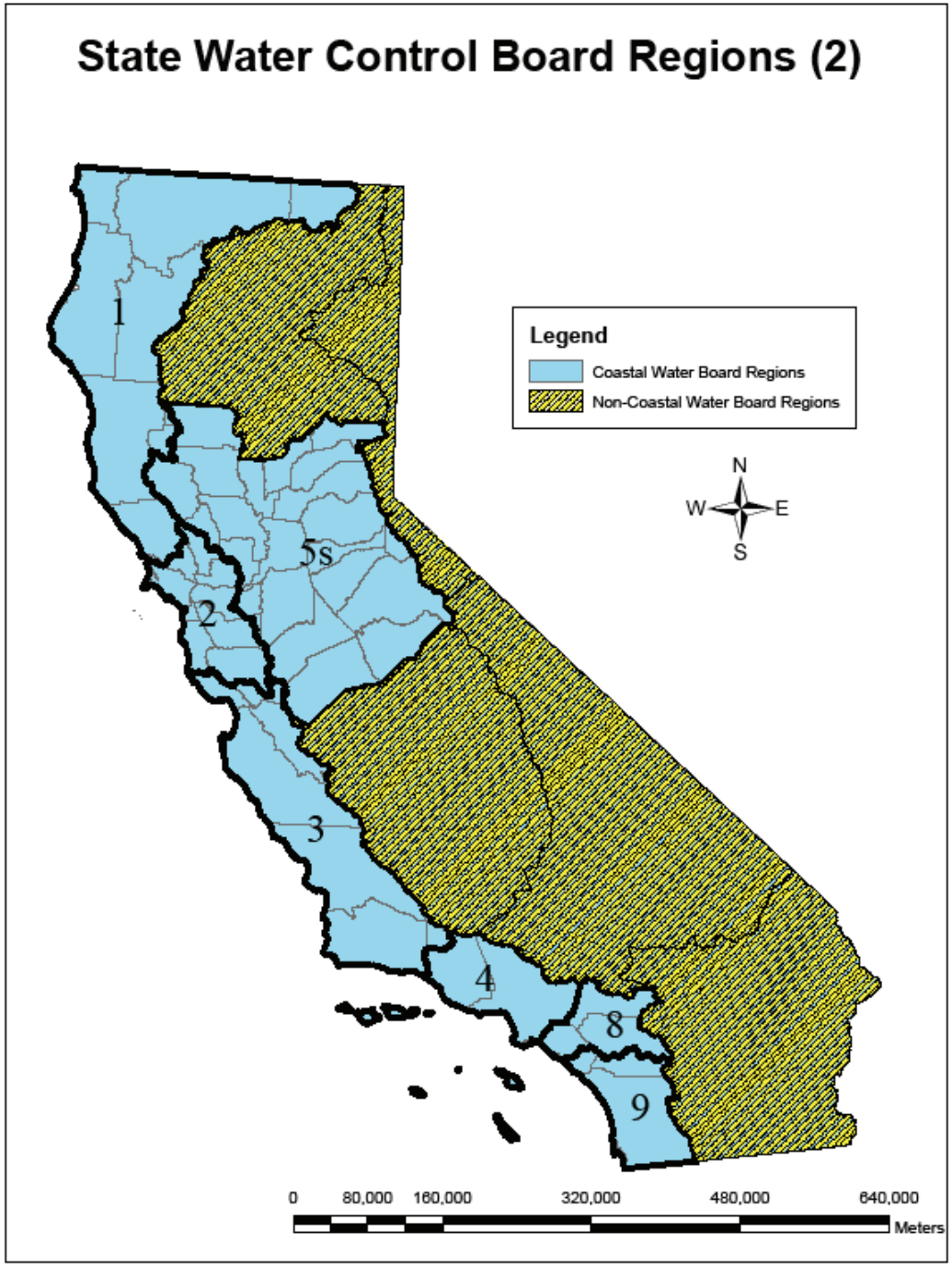
C92 – Federal:

C93 – Other: All other fiscal resources that have contributed to ocean and coastal investment, but are not classified in any of the above categories.

B94-B97 – <u>Comments</u>: Notes or comments

Appendix D:

State Water Resources Control Board Map


State Water Control Board Regions (2)
Legend
Coastal Water Board Regions
Non-Coastal Water Board Regions
N
W
E
S
1
2
3
4
5s
8
9
0
80,000
160,000
320,000
480,000
640,000
Meters

Appendix E:

Blank Survey Template

Agency Title	
Department Title	

			Program		Administration		Capital Outlay		*Total Investment*	
Year			2005-2006	2006-2007	2005-2006	2006-2007	2005-2006	2006-2007	*2005-2006*	*2006-2007*
Expenditures*										
Employees										
Geographical Area	State Water Resources Control Board Region	***Expenditures* by Region***	$ -	$ -			$ -	$ -	$ -	$ -
		1	$ -	$ -			$ -	$ -	$ -	$ -
		2	$ -	$ -			$ -	$ -	$ -	$ -
		3	$ -	$ -			$ -	$ -	$ -	$ -
		4	$ -	$ -			$ -	$ -	$ -	$ -
		5s	$ -	$ -			$ -	$ -	$ -	$ -
		8	$ -	$ -			$ -	$ -	$ -	$ -
		9	$ -	$ -			$ -	$ -	$ -	$ -
		Statewide	$ -	$ -			$ -	$ -	$ -	$ -
	Location	***Expenditures* by Location***	$ -	$ -			$ -	$ -	$ -	$ -
		General Watershed	$ -	$ -			$ -	$ -	$ -	$ -
		Rivers/Streams/Estuaries/Delta	$ -	$ -			$ -	$ -	$ -	$ -
		Beach or Coast	$ -	$ -			$ -	$ -	$ -	$ -
		Ocean Only	$ -	$ -			$ -	$ -	$ -	$ -
	County	***Expenditures* by County***	$ -	$ -			$ -	$ -	$ -	$ -
		County/Counties :	$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
		Statewide	$ -	$ -			$ -	$ -	$ -	$ -
Expenditure by Activity	***Expenditures* by Activity***		$ -	$ -			$ -	$ -	$ -	$ -
	Preserving or Restoring Ocean and Coastal Resources	Ocean Management	$ -	$ -			$ -	$ -	$ -	$ -
		Estuarine management	$ -	$ -			$ -	$ -	$ -	$ -
		Watershed Management	$ -	$ -			$ -	$ -	$ -	$ -
		Water Quality	$ -	$ -			$ -	$ -	$ -	$ -
		Shoreline Erosion	$ -	$ -			$ -	$ -	$ -	$ -
		Habitat & Living Resources	$ -	$ -			$ -	$ -	$ -	$ -
		Coastal Land Use Planning	$ -	$ -			$ -	$ -	$ -	$ -
		Hazard Mitigation	$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
		Ports and Harbors	$ -	$ -			$ -	$ -	$ -	$ -
		Coastal or Offshore Oil, Gas, and Minerals	$ -	$ -			$ -	$ -	$ -	$ -
		Vessel Traffic Safety	$ -	$ -			$ -	$ -	$ -	$ -

	Promoting Ocean-related Economic Development	Ocean-based Recreational, Commercial, or Tourism Construction	$ -	$ -			$ -	$ -	$ -	$ -
		Coastal Tourism Promotion	$ -	$ -			$ -	$ -	$ -	$ -
		Transportation	$ -	$ -			$ -	$ -	$ -	$ -
		Public Health and Safety	$ -	$ -			$ -	$ -	$ -	$ -
		Desalination	$ -	$ -			$ -	$ -	$ -	$ -
		Coastal Access	$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
	Education		$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
			$ -	$ -			$ -	$ -	$ -	$ -
Expenditures by Function	***Expenditures* by Function***		***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
	Amount by Categories	Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Operations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Observations and Monitoring	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Enforcement	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Research	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Project Management and Grants	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Salaries/Personnel Management	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employment # by Function	***Number of Employees***		***0.0***	***0.0***	***0.0***	***0.0***	***0.0***	***0.0***	***0.0***	***0.0***
	Number of Employees by Category	Maintenance	0.0	0.0	0.0	0.0	0.0	0.0	*0.0*	*0.0*
		Operations	0.0	0.0	0.0	0.0	0.0	0.0	*0.0*	*0.0*
		Observations and Monitoring	0.0	0.0	0.0	0.0	0.0	0.0	*0.0*	*0.0*
		Enforcement	0.0	0.0	0.0	0.0	0.0	0.0	*0.0*	*0.0*
		Research	0.0	0.0	0.0	0.0	0.0	0.0	*0.0*	*0.0*
		Project Management and Grants	0.0	0.0	0.0	0.0	0.0	0.0	*0.0*	*0.0*
		Salaries/Personnel Management	0.0	0.0	0.0	0.0	0.0	0.0	*0.0*	*0.0*
			0.0	0.0	0.0	0.0	0.0	0.0	*0.0*	*0.0*
			0.0	0.0	0.0	0.0	0.0	0.0	*0.0*	*0.0*
			0.0	0.0	0.0	0.0	0.0	0.0	*0.0*	*0.0*
			0.0	0.0	0.0	0.0	0.0	0.0	*0.0*	*0.0*
Source of Funding	***Funding***		***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
	State	General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Bonds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Special Funds, Fees, and Permits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Federal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Comments

All Values are in Thousands

* The same total should appear in each of the Expenditure cells

Funds should only include those monies spent that year not appropriated

Appendix F:

List of Caveats

When interpreting the information included in this report it is important to note several caveats of the dataset:

- These values represent estimates and have an indeterminate margin of error.

- Definitions were not provided for the Expenditure by Activity categories.

- Several programs created additional categories, which are noted by the program name in parenthesis following the category title.

- While basic definitions were provided to aid completion, how and where expenditures were allocated was highly subjective and varied considerably across programs.

- While extensive, this dataset does not include all ocean and coastal-related expenditures due to the absence of some state programs that may represent relevant expenditures.

- The diverse function, jurisdiction, and accounting practices of state programs resulted in varying levels of data detail and accuracy

- Because this approach of evaluating ocean and coastal expenditures departs from traditional state accounting practices and in many cases program designates were unable to fully complete the requested information based on historical records.

- Programs often submitted caveats, comments, and exceptions with the requested data, which are summarized at the bottom of each expenditure sheets in the Comment section.

- Two programs submitted partial information that was inconsistent with the data collection effort. These are not included in the TOTALS tab summary values. The information provided by these programs is located in the Appendices.

- The vast majority of values represent only *expenditures* in a given year, however, in some cases only annual *appropriations* were available (i.e. CDFG: Capital Outlay).

- NOEP defined Administration as those personnel and investments that are relevant to all programs within an agency rather than a specific program; because of this, the Expenditure by Activity and Geographical Area sections of the survey are not applicable to the Administration columns.