

Department of Finance		<b>Fund: 0878</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> United States Forest Reserve Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 277, Statutes of 1907 Government Code sections 29480-29484		
<b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Fiduciary/Agency Funds	<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Nongovernmental/Trust and Agency Funds-- Federal	
<b><u>Purpose</u></b> The money in the fund is distributed to counties throughout the state in which the reserves are located. The money received in the fund is apportioned to the counties on the basis of the proportion which the area of the forest reserve situated in the county bears to the total of all reserves in this state.  The county receiving payment of money apportions 50 percent to the credit of the county school service fund and 50 percent to the credit of its road fund.		
<b><u>Administering Agency/Organization Code</u></b> State Controller/Org 0840		
<b><u>Major Revenue Source</u></b> Receipts from the federal government.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<b><u>Appropriation Authority</u></b> Section 29480 of the Government Code provides that the moneys in the fund "shall be disposed of, pursuant to the act of Congress, by the payment of the money to the several counties in which the forest reserves are situated."		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Trust and Agency Fund (Federal).		
<b><u>Comments/Historical Information</u></b>		