

Department of Finance		Fund: 0186
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Energy Resources Surcharge Fund		
<u>Legal Citation/Authority</u> Chapter 991, Statutes of 1974 Revenue and Taxation Code sections 40001-40191		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> This fund was created for the deposit of electrical energy surcharge fees. Refunds are made from this fund and the remaining moneys are transferred to the Energy Resources Programs Account.		
<u>Administering Agency/Organization Code</u> Energy Resources Conservation and Development Commission/ Org 3360		
<u>Major Revenue Source</u> Electrical energy surcharge fees		
<u>Disposition of Fund (upon abolishment)</u> 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.		
<u>Appropriation Authority</u> Section 40182 of the Revenue and Taxation Code appropriates all money in the Energy Resources Surcharge Fund, upon order of the State Controller, be drawn for the payment of refunds and for transfer to the Energy Resources Programs Account.		
<u>State Appropriations Limit</u> Excluded - Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. These revenues are used to regulate the activities engaged in by the payers.		
<u>Comments/Historical Information</u> Chapter 991, Statutes of 1974 created the fund for the deposit of electrical energy surcharge fees. The chapter made a one-time appropriation from the fund to the State Board of Equalization of \$25,000 for the 1974-75 fiscal year and appropriated the balance of the fund to the State Controller for refunds and transfer to the State Energy Resources Conservation and Development Special Account in the General Fund. By mutual agreement of the State Controller and the Department of Finance, this fund was reclassified from a Feeder Fund to an Other Governmental Cost Fund, effective July 1, 1978. This reclassification was necessary in order to facilitate the reporting and accounting of General Fund cash in the State Treasury.		

The State Board of Equalization collects the electrical energy surcharge fees from the public utilities. The State Controller makes refunds and transfers the balance of the moneys to the State Energy Resources and Development Special Account in the General Fund.