

Department of Finance		Fund: 0391
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> State Parks and Recreation Fund		
<u>Legal Citation/Authority</u> Chapter 1065, Statutes of 1979 Public Resources Code section 5010		
<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> The State Parks and Recreation Fund receives revenue from the collection of fees, rents, and other returns for the use of any state park system area. All revenues received by the department for the entry or launching of boats shall be paid into this fund for boating safety, enforcement, operation, and maintenance programs of the department. On July 1, 1980, all existing balances, including unappropriated balances and encumbered and unencumbered balances, of the following funds and accounts have been transferred to the State Parks and Recreation Fund. <ul style="list-style-type: none"> • Park and Recreation Revolving Account • The Resources Protection Account • Collier Park Preservation Fund • San Francisco Maritime State Historic Park Account • State Park Highway Account, Bagley Conservation Fund • Hostel Facilities Use Fees Account 		
<u>Administering Agency/Organization Code</u> Department of Parks and Recreation/Org 3790		
<u>Major Revenue Source</u> Fees.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code 16346, in the absence of 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> The money in this fund is available upon appropriation by the Legislature.		
<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 provide direct services or products to the payers.		

Comments/Historical Information

The State Parks and Recreation Account (Fund No. 0392) was created within the State Parks and Recreation Fund to segregate the activities of the fund pursuant to Public Resource Code section 5010 from the activities of the State Park Highway Account. The Coastal Zone Construction Conversion Account (Fund No. 0395) was established in 1981 as a depository for money collected pursuant to Public Resources Code section 30241. The Fines and Forfeitures Account (Fund No. 0394) was established in 1982 to accommodate the receipts and expenditures authorized by Chapter 884, Statutes of 1982 (Penal Code sections 1463.02 and Public Resources Code sections 5008 and 5008.4)

All activities in the fund are conducted through the accounts shown above. Refer to Fund No. 0392 to 0395 for more information.