**Legal Title**  
Flood Control and Prevention Account

**Legal Citation/Authority**  
Chapter 135, Statutes of 1996  
Water Code section 78686.10

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<th><strong>Fund Classification</strong></th>
<th><strong>Legal Basis</strong></th>
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<td>GAAP Basis</td>
<td>Nongovernmental/Bond Funds</td>
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**Purpose**  
The Flood Control and Prevention Account was created as a result of voter approval of Proposition 204, the Safe, Clean, Reliable Water Supply Act, in the November 5, 1996 election. This act authorizes the issue of $995,000,000 in general obligation bonds for the purposes of financing prescribed water programs. The proceeds of the bonds issued are deposited in the Safe, Clean, Reliable Water Supply Fund for transfer to several accounts created by this act, including $60,000,000 to the Flood Control and Prevention Account. The purpose of the money deposited in this account is to pay for the state’s share of the nonfederal costs of flood control and flood prevention projects, as specified.

**Administering Agency/Organization Code**  
Department of Water Resources/Org 3860

**Major Revenue Source**  
Transfer of $60,000,000 from the Safe, Clean, Reliable Water Supply Fund.

**Disposition of Fund (upon abolishment)**  
Pursuant to Government Code section 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.

**Appropriation Authority**  
Section 78686.12 of the Water Code continuously appropriates the money to the Department of Water Resources, as specified.

**State Appropriations Limit**  
**Always Excluded**—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 Bond Fund.

**Comments/Historical Information**