### Legal Title
Federal Revolving Loan Fund Account, State Water Pollution Control Revolving Fund

### Legal Citation/Authority
Chapter 1313, Statutes of 1987  
Water Code section 13477

### Fund Classification

<table>
<thead>
<tr>
<th>GAAP Basis</th>
<th>Legal Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiduciary/Agency Funds</td>
<td>Nongovernmental/Working Capital and Revolving Funds</td>
</tr>
</tbody>
</table>

### Purpose
The Federal Revolving Loan Fund Account was created within the State Water Pollution Control Revolving Fund in order to facilitate compliance with the Federal Tax Reform Act of 1986.

See Fund 617 for additional information.

### Administering Agency/Organization Code
State Water Resources Control Board/ Org 3940

### Major Revenue Source
Fund See 617 for additional information.

### Disposition of Fund (upon abolishment)
Fund See 617 for additional information.

### Appropriation Authority
Fund See 617 for additional information.

### 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 if derived from a Working Capital and Revolving Fund.

### Comments/Historical Information