

Department of Finance		<b>Fund: 0618</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Federal Revolving Loan Fund Account, State Water Pollution Control Revolving Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 1313, Statutes of 1987 Water Code section 13477		
<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/Working Capital and Revolving Funds	
<b><u>Purpose</u></b> 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.		
<b><u>Administering Agency/Organization Code</u></b> State Water Resources Control Board/ Org 3940		
<b><u>Major Revenue Source</u></b> Fund See 617 for additional information.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Fund See 617 for additional information.		
<b><u>Appropriation Authority</u></b> Fund See 617 for additional information.		
<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 Working Capital and Revolving Fund.		
<b><u>Comments/Historical Information</u></b>		