### Legal Title
1988 Clean Water and Water Reclamation Fund

### Legal Citation/Authority
- Chapter 47, Statutes of 1988
- Water Code section 14055

### Fund Classification

<table>
<thead>
<tr>
<th>GAAP Basis</th>
<th>Legal Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental/Special Revenue Funds</td>
<td>Nongovernmental/Bond Funds</td>
</tr>
</tbody>
</table>

### Purpose
Created as a depository for proceeds of bonds issued and sold in the amount of $65,000,000 for purposes of financing a specified water pollution control and water reclamation program. This fund was established as a result of voter approval in the November 1988 election of the Clean Water and Water Reclamation Bond Law of 1988.

Water Code section 14055 also created the Small Communities Grant Account and the Water Reclamation Account within the 1988 Clean Water and Water Reclamation Fund.

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

### Major Revenue Source
Proceeds from the issuance of state bonds in an amount not exceeding $65,000,000.

### Disposition of Fund (upon abolition)
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.

### Appropriation Authority
- Section 14056 of the Water Code provides that the money deposited in the Small Communities Grant Account, "is hereby continuously appropriated" for the purposes specified.
- Section 14057 of the Water Code provides that the money transferred to the Clean Water Bond Guarantee Fund shall be available to the board for the purposes specified.
- Section 14058 of the Water Code provides that the money deposited in the Water Reclamation Account, "is hereby continuously appropriated to the board" for the purposes 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