Legal Title
Watershed Protection Account

Legal Citation/Authority
Chapter 725, Statutes of 1999
Water Code section 79071

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

Purpose
To provide funding to various subaccounts for the purposes specified by the legislation.

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

Major Revenue Source
Transfers from the Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund to be allocated to subaccounts.

Disposition of Fund (upon abolishment)
Pursuant to Government Code 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.

Appropriation Authority
Money deposited to this fund will be transferred to the subaccounts and appropriated as specified by the legislation.

State Appropriations Limit
Always Excluded – The major revenue source is transferred from another fund which has already been counted or will be counted in an always excluded fund, Safe Drinking Water, Clean Water, Watershed Protection, and Flood Protection Bond Fund (6001), and should not be double counted; as well as, the funds are derived from a Bond Fund.

Comments/Historical Information
This fund was established by the passage of Proposition 13 on the March 2000 ballot.