

Department of Finance		Fund: 0206a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Oil Spill Emergency Response Account		
<u>Legal Citation/Authority</u> Chapter 864, Statutes of 1985 Fish and Game Code section 5655		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> A depository for monies recovered or received as a result of an oil spill clean-up effort by the department.		
<u>Administering Agency/Organization Code</u> Department of Fish and Game/Org 3600		
<u>Major Revenue Source</u> Reimbursement from the federal government or from the person responsible for the deposit or discharge of petroleum or related products.		
<u>Disposition of Fund (upon abolishment)</u> 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.		
<u>Appropriation Authority</u> Section 5655 (b) of the Fish and Game Code provides that the funds in the account are continuously appropriated.		
<u>State Appropriations Limit</u> 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 reimbursements.		
<u>Comments/Historical Information</u> Fund was abolished per Government Code section 13306(b) on December 17, 2012.		