

Department of Finance		Fund: 0414a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Delta Recreation Subaccount		
<u>Legal Citation/Authority</u> Water Code section 78560 Chapter 135, Statutes of 1996		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Bond Funds	
<u>Purpose</u> The Delta Recreation Subaccount was created as a result of voter approval of Proposition 204, the Safe, Clean, Reliable Water Supply Act, in the November 5, 1996 election. This act authorizes the issue of \$995,000,000 in general obligation bonds for the purposes of financing prescribed water programs. The proceeds of the bonds issued are deposited in the Safe, Clean, Reliable Water Supply Fund for transfer to several accounts created by this act, including \$193,000,000 to the Delta Improvement Account. The money deposited in the Delta Improvement Account is then transferred to several subaccounts, including \$2,000,000 to the Delta Recreation Subaccount. The purposes of the money deposited in this subaccount are to provide for, and improve, public access to, and to maximize public recreational opportunities on, the lands and waters of the delta, as specified.		
<u>Administering Agency/Organization Code</u> Department of Parks and Recreation/Org 3790		
<u>Major Revenue Source</u> Transfer of \$2,000,000 from the Delta Improvement Account.		
<u>Disposition of Fund (upon abolishment)</u> Grants to local public agencies and nonprofit organizations for the purposes of acquiring fee title, development rights, easements, or other interests in land located in the delta. Administrative costs, not to exceed three percent of the total amount deposited in this subaccount.		
<u>Appropriation Authority</u> Section 78562 of the Water Code continuously appropriates the money in the Delta Recreation Subaccount to the Department of Parks and Recreation, as specified.		
<u>State Appropriations Limit</u> Always Excluded —The major revenue source is transferred from another fund which as already been counted in an always excluded fund, the Delta Improvement Account (0403), and should not be double counted; as well as, the fund is derived from a Bond Fund.		
<u>Comments/Historical Information</u>		

Fund abolished per Government Code section 13306(b).