



Transmitted via e-mail

September 28, 2012

Mr. Jim Humes, Executive Secretary for Administration,  
Legal Affairs, and Policy  
Office of the Governor  
State Capitol  
Sacramento, CA 95814

Dear Mr. Humes:

### **Review of the Resources License Plate Fund, Fund 0073**

At the request of the Governor's Office, the Department of Finance performed a review of the Resources License Plate Fund (Fund 0073). The purpose of the review was to determine whether fees collected from sales of the California Collegiate Plates are being used in accordance with the authorizing statutes.

### **Results**

The Resources License Plate Fund (Fund 0073) was established by California Vehicle Code section 5024. Fees deposited into Fund 0073 are to be used for the purposes of natural resources preservation, enhancement, and restoration.

Fees generated from the issuance of the California Collegiate Plates are evenly distributed between the California Collegiate License Plate Fund (Fund 0072) and Fund 0073. See Exhibit A for the distribution of fees collected. A separate report will be issued for Fund 0072.

For Fund 0073, the fund balance is \$723,000<sup>1</sup> as of June 30, 2011. Based on our review, there is no administering agency that has received an appropriation from this fund since 2000. Finance intends to submit a bill with clarifying language to designate an administering agency.

The results in this report are based on our review performed from August 2012 through September 2012.

If you have any questions regarding this report, please contact Diana Antony, Manager, or Lisa Negri, Supervisor, at (916) 322-2985.

Sincerely,

Original signed by:

David Botelho, CPA  
Chief, Office of State Audits and Evaluations

cc: On following page

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<sup>1</sup> Source: Budgetary/Legal Basis Annual Report prepared by State Controller's Office.

cc: Mr. Andrew Conway, Chief, Registration Operations Division, California Department of Motor Vehicles  
Ms. Kitty Kramer, Program Manager, California Department of Motor Vehicles  
Mr. Jeff Mansur, Chief, Financial Services Branch, California Department of Motor Vehicles  
Ms. Sue Johnsrud, Director of Operations, Office of the Governor

## Exhibit A – Distribution of Fees Collected

