

Department of Finance STATE OF CALIFORNIA MANUAL OF STATE FUNDS	Fund: 0213 PAGE 1 Renumbered From:
<u>Legal Title</u> Native Species Conservation and Enhancement Account, Fish and Game Preservation Fund	
<u>Legal Citation/Authority</u> Chapter 1181, Statutes of 1977 Fish and Game Code sections 1760 – 1767.5	
<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> To permit separate accountability for the receipt and expenditure of moneys derived through donation from persons or organizations for the support of nongame and native plant species conservation and enhancement programs.	
<u>Administering Agency/Organization Code</u> Department of Fish and Game/Org 3600	
<u>Major Revenue Source</u> Donations received for support of nongame and native plant species conservation and enhancement programs. An appropriation in the annual Budget Act from the General Fund, a sum equal to two dollars (\$2) for each free annual wildlife area pass issued during the preceding calendar year. Revenues from the sale of annual wildlife area passes and native species stamps, as well as promotional materials and nature study aids.	
<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 1767.5 of the Fish and Game Code provides that the moneys deposited in the Account shall be available for appropriation for expenditure in the 1988-89 and subsequent fiscal years, for the purposes specified.	
<u>State Appropriations Limit</u> Excluded - Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. These revenues are used to regulate the activities engaged in by the payers.	

Comments/Historical Information

The Native Species Conservation and Enhancement Account was established in Chapter 1181, Statutes of 1977. Since that time the Department of Fish and Game has accounted for the activities in this account internally. However, per Chapter 1539, Statutes of 1988, the Controller is required to transfer moneys between the Fish and Game Preservation Fund and the Account. Therefore, a separate fund code was given to the Native Species Conservation and Enhancement Account.