

Department of Finance		Fund: 0458
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Site Operation and Maintenance Account, Hazardous Substance Account		
<u>Legal Citation/Authority</u> Chapter 23, Statutes of 1999 Health and Safety Code section 25330.5		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/General Fund Special Accounts	
<u>Purpose</u> A depository for specified funds to be used for the purpose of site operation and maintenance.		
<u>Administering Agency/Organization Code</u> Department of Toxic Substances Control/Org 3960		
<u>Major Revenue Source</u> Funds relating to site operation and maintenance received from: • Responsible parties • Federal government • Cities, counties, or any other state or local agency • Appropriations by the Legislature		
<u>Disposition of Fund (upon abolishment)</u> Health and Safety Code section 25330.5(c) states: Notwithstanding any other provision of law, money in the subaccount for site operation and maintenance shall not revert to the General Fund or be transferred to any other fund or account in the State Treasury, except for purposes of investment as provided in Article 4 (commencing with Section 16470) of Chapter 3 of Part 2 of Division 4 of Title 2 of the Government Code.		
<u>Appropriation Authority</u> Section 25330.5 of the Health and Safety Code provides that the money in the fund is continuously appropriated.		
<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.		
<u>Comments/Historical Information</u> Chapter 1044, Statutes of 1983 created the Site Operation and Maintenance Account within the Hazardous Substances Account.		