Department of Finance

**STATE OF CALIFORNIA
MANUAL OF STATE FUNDS**

Fund: 0952

PAGE 1
Renumbered
From:

Legal Title
State Park Contingent Fund

Legal Citation/Authority
Chapter 94, Statutes of 1939
Public Resources Code section 5009

Fund Classification	**Fund Classification**
GAAP Basis	**Legal Basis**
Governmental/Special Revenue Funds	Nongovernmental/Trust and Agency Funds-Non-Federal

Purpose
Created as a depository for funds received for the improvement or administration of state parks or the acquisition of additional land and properties for the State Park System.

Administering Agency/Organization Code
Department of Parks and Recreation/Org 3790

Major Revenue Source
Gifts, bequests, and donations.

Municipal or county appropriations.

Disposition of Fund (upon abolishment)
Pursuant to Government Code 16346, in absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

Appropriation Authority
Section 5009 of the Public Resources Code provides that the moneys in the fund shall be used "in accordance with the terms of the gift, bequest or municipal or county appropriation or donation from which the moneys are derived."

State Appropriations Limit
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 a Trust and Agency Fund (Non-Federal).

Comments/Historical Information
Pursuant to Public Resources Code section 5009.2(a), the department may enter into an agreement to accept funds from any person, business entity, or organization for the maintenance or operation of a state beach, any other unit of the State Park System that encompasses a beach, or any area or facility of the state beach or other unit. Any funds so received shall be deposited in a separate account in the State Park Contingent Fund.