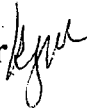


MEMORANDUM

PLACER COUNTY AUDITOR CONTROLLER COUNTY OF PLACER

To: Honorable Board of Supervisors

From: Katherine J. Martinis, CPA, Auditor-Controller 

Date: August 24, 2010

Subject: Approval of Funds/Subfunds by Resolution

Notification

Attached is a list of the funds/subfunds available in the Placer County Performance Accounting Series Financial System (better known as PAS) as of July 1, 2010. We are requesting your approval of these funds/subfunds for the fiscal year 2010-11 by Resolution.

Background

In 1990, your Board requested that the Auditor-Controller submit a list of funds to be approved on an annual basis rather than each time a new fund is created. This reduces the number of times each year new funds need to be approved. In 1999, with the installation of our new Performance Accounting Series Financial System, the concept of fund/subfund structure was established.

Available Funding

No funding is required.

Recommendation

We recommend approval of the attached list of active funds/subfunds in the Placer County Performance Accounting Series Financial System structure for the fiscal year 2010-11.

Attachment(s)

Funds/Subfunds Resolution
Active Fund & Subfund Accounts

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF PLACER, STATE OF CALIFORNIA**

**In the matter of: The Board's approval by resolution
of Funds/Subfunds for use in the Placer County
Performance Accounting Series (PAS) Financial System
for the fiscal year 2010-11.**

Resol. No. _____

**The following Resolution was duly passed by the Board of Supervisors of
the County of Placer at a regular meeting held August 24, 2010
by the following vote on roll call:**

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairperson, Board of Supervisors

**Attest:
Clerk of said Board**

**WHEREAS, the Placer County Board of Supervisors desires to approve the
Funds/Subfunds for use in the Placer County Performance Accounting Series
(PAS) Financial System.**

**NOW THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of the
County of Placer, State of California, that the attached list of Funds/Subfunds
are approved for use in the Placer County Performance Accounting Series (PAS)
Financial System for the fiscal year 2010-11.**

**Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011**

Fund	Fund Description	Subfund	Subfund Description
100	General Fund		
103	Placer County Housing Authority Fund		
104	Community Revitalization Fund		
107	Special Aviation Fund		
110	Public Safety Operations Fund		
111	DMV Special Collections Fund		
115	Gold Country Tourism and Promotions		
120	Public Ways & Facilities Fund		
130	Fish and Game Fund		
140	Capital Projects Fund		
141	Capital Projects Securitization Fund		
145	Lake Tahoe Tourism and Promotions		
150	Open Space Fund		
160	County Library Fund		
170	Fire Protection Fund		
190	Debt Service Fund		
210	Transit Fund	100	Placer County Transit
		120	TART
220	Facilities Fund	400	Eastern Regional Landfill
		404	ERSLA Closure/Post Closure
		450	Solid Waste Management
		600	Dewitt Development
235	Placer mPower Fund	100	Placer mPower
		200	Program Fund - mPower
		300	Redemption Fund - mPower
		400	Reserve Fund - mPower
		500	Surplus Fund - mPower
250	County Services Fund	100	Telecommunication Services
		104	Countywide Systems
		200	Public Works Fleet Operations
		300	Correctional Food Services

Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
		305	Central Services
260	District Services Fund	700	CSA Revolving Fund
		800	Environmental Utilities
270	Self Insurance Fund	500	State Unemployment Insurance
		800	General Liability Insurance
		810	Workers Compensation Insurance
		850	Dental & Vision Insurance
297	Capital Assets - Other Gov't. Entities	100	Golden Sierra - Capital Assets & LTD
		200	Flood Control - Capital Assets
		250	Air Pollution Control - Capital Assets
		300	Mosquito Abatement Capital Assets
		350	Children & Families 1st - Capital Assets
298	Capital Asset Accounting System	100	Placer County Operating Funds
		500	Landscape & Lighting Districts
		501	County Service Area 28
		504	Placer County RDA
299	Debt Accounting Records	100	Placer County Operating Funds
		501	County Service Area 28
		504	Placer County RDA
310	Unapportioned Collections Fund	10	Tax Loss Reserve Fund
		20	Impounded Property Taxes
		21	Sales & Use Tx Compensation Fd (SUTCF)
		22	Vehicle Lic Fee (VLF) Prop Tx Comp Fd
		23	SERAF-Supl Educ Rev Augmentation Fd
		30	Curr Tax Resources Fund
		40	Current Unsecured Taxes
		50	Prior Tax Resources Fund
		60	Prior Unsecured Taxes
		70	Educ Rev Augmentation
		75	Public Safety Augmentation
		80	Supplemental Law Enforce
		81	Highway 65 Bypass
		85	Other Property Tax Revenue
		90	Unapportioned Judicial
		100	State Building Tax
		110	Explosive Permit Fees
		115	Concealed Weapons
		120	Burial Permit Fees Trust
		122	Medical Marijuana Program
		125	Civil Judgements
		130	State Redemption Tax Fund
		140	Revenue and Reimbursement Trust
		141	SO East Placer/SPNUD
		145	Revenue Services SUSTAIN Collections
		150	Unapport Coll-DNA Ident

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Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
		155	DNA Identification (GC 76104.7)
		160	Stamp Tax Trust-Recorder
		170	Recorder Overage Fund
		208	State Mandates SB90
		301	Unapportioned Recording Fees T/TC
		380	Marriage Surcharge
		390	Recorder-Fish & Game Fees
		395	VS Copy Fees
		401	Recorder's DNA Fund
		460	DA Recovery Fund
		645	SPRTA JPA
311	Bonds - 1915 Act & Mello-Roos	110	Placer Corp Center-Bond
		120	Placer Corp Center-Rsrv
		131	Dry Crk WP CFD1 Pre Pmts
		132	Dry Crk WP CFD1 Comm Fac
		134	Dry Crk WP CFD1 Sp Tax
		135	Dry Crk WP CFD1 Redemp
		136	Dry Crk WP CFD1 Reserve
		137	Dry Crk WP CFD1 Expenses
		840	Midway Heights Wtr Bond
		850	Midway Heights Wtr Rsrv
320	Agency Clearing Fund	15	Credit Card Revolving Fund
		20	Sales Tax Payable
		40	Revolving Payroll Fund
		50	Deposits Revolving Fund
340	State and Federal Grants - General	70	Mental Health Trust
		71	SACPA - Prop
		76	HS Fraud Incentives
		80	Public Health Trust
		90	Social Services Other
		111	Welfare Administration Advances
		210	Medi-Cal Assistance Prog
		215	Veterans License Plate Fees
		235	Environmental Health - LEA Grant
		285	Forest Reserve/Title III
		295	2005/2006 Winter Storms
		360	Tobacco Education Trust
		370	Bio-Terror Preparedness
		371	Bio-Terror Preparedness State Funds
		555	Mental Health Services Act (MHSA) Trust
341	State and Federal Grants - Public Safety	15	Board of Control Burial Grant
		127	Automobile Insurance Fraud Grant
		231	Probation Officer Stc Prog
343	State and Federal Grants - Housing Auth.	100	HUD Net Restricted Assets
360	Construction & Maint. Projects - Roads	90	Bowman Rd/Lincoln Way TL2

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Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
		100	S-V Rd Ntwk Cap Imp Fd
		155	Water Quality Grants
		194	North Fork Vet Cllinic - DIA
		390	Aub/Bowman Stmwtr Mitgatn
		395	Martis Valley
		540	Prob 1B PCT
		541	Prob 1B TART
		660	Road In-Lieu Fees
		780	Tahoe City Wetlands Strm Drain Maint Fee
361	Construction & Maint. Projects - General		
362	Construction & Maint. Projects - Library	45	Auburn Library Improvement Fund
		50	Loomis Library Expansion
		55	Kings Beach Development
		60	Rocklin Library Bldg Expansion
363	Const & Maint Project-Traffic Mitigation	100	Traffic Mitigation Fees - Countywide
		320	Dry Crk/Pc Mjr Artl Trust
		370	Aub/Bowman Community Plan
		650	County/City of Roseville Joint MTF
		680	Placer East Dist TF
		690	Placer West Dist TF
		700	Foresthill Dist TF
		710	Meadow Vista Dist TF
		720	Newcastle/Pnrrn/Hrshoe Bar Dist TF
		730	Placer Central Dist TF
		740	Placer Sunset Dist TF
		750	Granite Bay Dist TF
		760	Placer Tahoe Resorts Dist TF
365	Special Capital Projects Fund	10	Placer Co Courthouse Temp Con
		20	Crimnl Jst Fac Temp Const
		30	Pl Cnty-Fire Cap Facilits
		165	Dry Creek Fire Mitigation Fund
		193	North Auburn/Ophir Fire Cap Mitigation
		540	Capital Facility Fee Trst - County
		800	Capital Facility Fee Trst - Lincoln
		801	Capital Facility Fee Trst - Roseville
		802	Capital Facility Fee Trst - Loomis
		803	Capital Facility Fee Trst - Rocklin
		804	Capital Facility Fee Trst - Auburn
		805	Enron Power Plant - Cap Facility
		806	General Fund Transfer to Building Fund
		807	Re-Licensing Trust
		808	South Placer Courthouse
		809	Capital Facility Trust - Colfax
		810	CEMEX
369	Special Programs - Comm Revitalization	860	RDA Affordable Housing
		940	Kings Beach Housing Assist

Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
370	Special Programs - General	21	Emergency Medical Svcs
		22	EMS Pediatric Fund
		25	EMSA 02/03
		26	EMSA FY 01-02
		30	EMSA Fines-SB 12/612 Admin
		40	EMSA Fines-SB 12/612 Hosp
		41	State Fair Exhibit
		55	EMSA Fines-SB 12/612 Phys
		60	EMSA Fines-SB 12/612 Discr
		120	Agriculture Equipments
		140	Calif Tahoe Conservancy
		151	Economic Development Trust
		190	Tahoe Marina Park Maint
		210	Historical Restoration
		270	Childrens Trust Fund
		280	Dispute Resolution Prgm
		310	Childrens Receiving Home
		350	Animal Trust Fund
		351	Heritage Trail Trust Fund
		370	Solid Waste Abatement Fnd
		380	Automation Trust
		381	Notary Confidential Marriage Trust
		382	Electronic Recording Trust
		383	Redaction Trust
		385	Micrographics Trust
		395	Domestic Violence Prevent
		400	Vital & Health Stats-Rec
		410	Vital & Health Stats-Hlth
		420	Wetland Mitigation-Privat
		428	SBC/ATT Settlement
		600	Other Post Employment Benefits
		650	Bernhard Museum Trust
		655	Archaeological Curation
		660	Tree Preservation Fund
		670	Museum Donations
		690	T.V. Casino Taxes In-Lieu
		993	Martis Valley Open Space
371	Special Programs - Public Safety	10	Vehicle Fines-Alcohol
		11	Criminalistic Lab Fund
		50	County Automated Fingerprint
		100	Sheriff Spec Community Pgms
		110	Civil Division AB709 Trst
		150	DNA Identification-GC76104.6
		201	County Automated Warrant Systems
		440	PCSO Share of Fed Narc Seizure
		450	PCSO Share of St Narc Seizure
		460	DA Recovery Fund
		470	Asset Forfeitures-15%
		530	Juvenile Hall Craft & Act

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Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
		540	Juvenile Justice Delinquency Prevention
372	Special Programs - Library	160	Library Memorial Fund
		170	Special Program Fund
		640	Garden Theater
373	Other Agency Fund	150	Director of Public Works
		200	Heirs
		210	Unclaimed Deposits - Trst
		220	Gloria Coutts Scholarship Fund
		250	Public Guardian Trust
		251	SSI Foster Care Lump Sum Funds
		252	SSI Foster Care Monthly Distributions
		255	Public Administrator Trust
		260	Public Guardian Investmnt
		265	Mental Health Payee Account
		290	Welfare Director's Trust
		490	Prisoners Welfare Trust
		550	Placer Vineyards
		580	EIR Proj-Mitigation Monitor
		590	EIR Proj Cavitt Rnch Vlgs
		591	Kalorama
		620	Bickford Ranch
		805	Village at Northstar
		930	Traylor Ranch Trust
		951	Northstar Master Plan EIR
		955	Field Inspection Fund
		959	EIR- Forest Ranch
		960	EIR- Plumpjack
		963	EIR - The Plaza
		967	EIR - Nellie Jo Ranch
		970	EIR- Whisper Creek 2
		972	Placer Ranch Spec. Plan
		973	EIR-Atwood 80
		977	EIR - DeLaSalle Conditions
		980	Livingston Concrete EIR
		982	EIR-Riolo Vineyards
		983	Regional University Project
		986	Rock Creek Comm. EIR
		987	Morgan's Orchard EIR
		990	Bickford Ranch/Plan Check/Inspection
		991	CDRA Winterization Temporary Deposits
		992	English Colony Est. EIR
		994	Orchard At Penryn EIR
		995	Ranco Del Oro EIR
		996	Amazing Facts EIR
		997	Timberline @ Auburn EIR
		998	Bohemia Retail (Costco) EIR
		999	Turkey Creek EIR
374	Permanent Fund	150	Tahoe City Endowment

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Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
375	Investment Trust Fund	3	Auburn Union School District 2008 Tran
		6	Dry Creek Elem. TRAN
		11	Loomis USD TRAN
		18	Rocklin USD TRAN
		19	Roseville Elem. TRAN
		20	City of Auburn Investment
		22	Western Placer USD TRAN
		23	Tahoe Truckee TRAN
		31	Placer Un. High TRAN
		32	Rsvl. Jt. Un. High TRAN
		61	Schools Insurance Group
		145	So Placer MUD - Inv.
		150	Squaw Vly Pub Serv Inv
		160	Foresthill Comm Swim Pool
		165	Midway Heights Co. Water Dist.
		166	American River Authority
		167	PCWA (Placer County Water Agency)
		168	Foresthill P.U.D.
		170	CVPCSD-Contract Fund
		180	CVPCSD-Reserve Fund
		190	Meadow Vista Wtr-Bnd Serv
		200	Meadow Vista Wtr-Bnd Rsrv
		211	South Placer MUD-Spec
		771	Alpine Springs Water Invest Fund
		780	Law Library
		880	Dry Creek CFD
		890	Local Transportation
		900	State Transit Assistance
390	Local Agency Taxes Clearing Fund	220	Tahoe Resour Conserv Dist
		230	Auburn City of M&O
		240	Auburn Redevelopment Agency
		241	Auburn Amended Redevelopment Agency
		259	Auburn Valley CSD
		260	Colfax City of M&O
		270	Colfax City of B&I
		280	Lincoln City of
		290	Lincoln Redevelopment Agy
		300	Loomis Town of
		310	Rocklin City of
		320	Rocklin Redevelop Agency
		321	Rocklin Amended Redevelop Agency
		330	Roseville City of
		340	Roseville Redevelop Agency
		341	Roseville Flood Control RDA
		360	McKinney Water M&O
		370	Meadow Vista Water M&O
		380	Placer Co Water Agy M&O
		410	San Juan Water M&O
		430	Sierra Lakes Water

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Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
		440	Tahoe Forest Hospital M&O
		445	Tahoe Forest Hospital 2008 Series A B&I
		460	Tahoe Truckee San Agy M&O
		470	Truckee Sanitary Dist M&O
		490	Donner Summit PUD
		500	Foresthill PUD M&O
		510	No Tahoe PUD M&O
		520	No Tahoe PUD PIA
		540	Tahoe City PUD M&O
		550	Tahoe City PUD-Anx #14 M&O
		560	Tahoe City PUD B&I
		570	Truckee-Donner PUD
		580	South Placer MUD M&O
		590	Center Joint Unified M&O
		600	Center Joint Unified B&I
		610	Elverta Joint Elem M&O
		620	Elverta Joint Elem B&I
		630	Twin Rivers Jt Unif M&O
		635	Twin Rivers Jt Unif B&I 2002
		636	Twin Rivers Jt Unif B&I 2002 Series 2008
		640	Los Rios Jr College M&O
		645	Los Rios Jr College B&I
		650	East Nicolaus High M&O
		660	East Nicolaus High B&I
		670	Pleasant Grove M&O
		680	Yuba Jr College M&O
		681	Yuba Jr College B&I 2006
		685	Ca. Statewide Comm Development Authority
		690	Reclamation Dist #2103
		700	Truckee-Donner Rec & Park
		710	American River Fire
		720	Truckee Joint Fire
		730	CVPCSD M&O
		740	Northstar CSD
		750	Nevada Irrigation District M&O
		751	Nevada Irrigation District B&I
		760	Talmont Resort Improvement District
		770	Alpine Springs Water
		800	Truckee-Tahoe Airport District
399	Park Dedication Fees Fund	1	North Tahoe PUD
		2	Tahoe City PUD
		3	Colfax Area
		4	Foresthill/Todd Valley Area
		5	Auburn/Meadow Vista Area
		6	Lincoln Area
		7	Loomis Basin Area
		8	Rocklin Area
		9	Roseville Area
		10	Granite Bay Area
		11	Sheridan Area

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Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
		12	Dutch Flat Area
		13	Sabre City Area
		14	Bear River Area
		15	Ophir/Newcastle Area
		16	Serene Lakes Area
		99	Park Dedication Fees County Wide
400	Schools Fund	1	Ackerman School
		2	Alta Dutch Flat
		3	Auburn Elementary
		5	Colfax Elementary
		6	Dry Creek Elementary
		9	Eureka Elementary
		10	Foresthill Elementary
		11	Loomis Elementary
		12	Newcastle Elementary
		16	Placer Hills Elementary
		18	Rocklin Unified
		19	Roseville Elementary
		21	Tahoe Truckee Unified
		22	Western Placer Unified
		31	Placer Joint Union High
		32	Roseville High
		35	Mid Placer Transportation
		36	South Placer Transportation Authority
		42	Sierra College
		51	County Service
		52	First 5
		61	Horizon Instructional Systems
		62	The Rocklin Academy
		97	Apportionment Clearing
		98	Payroll Trust
		110	Supplemental Revenue Augmentation Fund
		121	TTUSD - TRPA Letter of Credit
401	Sierra College Fund	100	General Fund
		107	Payroll Clearing
		115	TRANS
		211	SFID #1 Truckee Redemption
		212	SFID #2 NCC Redemption
		218	General Bond Interest and Redemption
		300	Residence Hall
		411	SFID #1 Truckee Capital Outlay
		412	SFID #2 NCC Capital Outlay
		415	Capital Projects Fund
		730	Student Body Center Fund
		740	Student Financial Aid
		742	Cal Grant Fund
		800	Associated Students
500	Other Board of Supv Special Dists Fund	100	Granite Bay L & L District

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Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
		300	Newcastle Light District
		400	Penryn Light District
		501	Penryn Hills PRD#1
		502	Hilltop Court - PRD#2
		503	Ridgewood Heights-PRD #3
		504	Gray Pine Way PRD #4
		505	Blue Oak Ranch - PRD #5
		506	Cerro Vista - PRD #6
		507	Northstar Highlands PRD #7
		508	PRD #8 Sterling Pointe Estates
		623	Regional Waste Water District
501	County Service Area Govt Activities Fund	1	CSA 28 Z01 Dollar Point Light
		3	CSA 28 Z03 Foresthill Lgt
		4	CSA 28 Z04A1 Lakeshore Lights
		6	CSA 28 Z06 Sheridan N/Ent
		9	CSA 28 Z09 Dutch Flat Rec
		10	CSA 28 Z10 Quail Lake
		11	CSA 28 Z11 Sabre City Rec-Lnscp
		15	CSA 28 Z15 Golden Oaks Road
		19	CSA 28 Z19 Ponderosa Pal Rd
		22	CSA 28 Z22 Dry Creek Watershed
		27	CSA 28 Z27 Ambulance
		31	CSA 28 Z31 Lake Oak Estates Rds
		32	CSA 28 Z32 Bell Meadows
		34	CSA 28 Z34 Spring Meadows
		35	CSA 28 Z35 Woodbridge
		37	CSA 28 Z37 Timberline Roads
		39	CSA 28 Z39 Placer Industrial Park
		40	CSA 28 Z40 Robin Court
		41	CSA 28 Z41 Meadow Creek
		42	CSA 28 Z42 Pl Ctr Exec
		43	CSA 28 Z43 Belle Vista
		44	CSA 28 Z44 Natr WD N/Ent
		45	CSA 28 Z45 Uncle Joes Ln-Rd
		46	CSA 28 Z46 Cedar Oaks Rd&Dr
		47	CSA 28 Z47 Stanford Ranch
		48	CSA 28 Z48 Hidden Creek
		49	CSA 28 Z49 Greenbrae
		50	CSA 28 Z50 Country Meadows
		51	CSA 28 Z51 Sunset Terrace
		56	CSA 28 Z56 Sullivan Ranch
		57	CSA 28 Z57 Crother HI N/En
		58	CSA 28 Z58 PC Septic Trmt
		59	CSA 28 Z59 Bridgewater
		60	CSA 28 Z60 Traynor
		61	CSA 28 Z61 Discovery Park
		62	CSA 28 Z62 Quail Oaks #3
		63	CSA 28 Z63 Mt View
		64	CSA 28 Z64 Sqrl Ck
		65	CSA 28 Z65 Grosvenor Downs

Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
		66	CSA 28 Z66 Dobbas Ranch
		67	CSA 28 Z67 Quail Oaks #1
		68	CSA 28 Z68-3 North Park/Dry Creek
		69	CSA 28 Z69 Treelake
		71	CSA 28 Z71 Placer Canyon
		72	CSA 28 Z72 Southview
		73	CSA 28 Z73 Cantershire
		74	CSA 28 Z74 Shadow Rock
		75	CSA 28 Z75 Kailua Park
		76	CSA 28 Z76 Western Placer Fire
		77	CSA 28 Z77 Stratford Downs
		78	CSA 28 Z78 Kentucky Greens
		79	CSA 28 Z79 Walden Woods #5
		80	CSA 28 Z80 Frances Ridge
		82	CSA 28 Z82 Pheasant Grove
		84	CSA 28 Z84 Dream Ranch
		85	CSA 28 Z85 Pineview
		87	CSA 28 Z87 Atwood Ranch
		88	CSA 28 Z88 Spring Valley
		89	CSA 28 Z89 Rock Creek Meadow
		90	CSA 28 Z90 Barton Ranch
		92	CSA 28 Z92 Rockview
		93	CSA 28 Z93 Granite Oaks
		94	CSA 28 Z94 Quarry Meadows
		96	CSA 28 Z96 Mammoth Ridge
		97	CSA 28 Z97 Sunset West Fire
		98	CSA 28 Z98 Carnelian Circle
		99	CSA 28 Z99 Tamarack
		101	CSA 28 Z101 Almond Knl R&D
		102	CSA 28 Z102 Sierra Mesa
		103	CSA 28 Z103 Deer Ridge
		104	CSA 28 Z104 Black Hawk
		106	CSA 28 Z106 Olive Ranch
		107	CSA 28 Z107 Foothill Oaks
		109	CSA 28 Z109 Oak Leaf Glen
		111	CSA 28 Z111 Princeton Club
		113	CSA 28 Z113 Parkview
		114	CSA 28 Z114 Pine Ridge
		115	CSA 28 Z115 Silver Oaks
		116	CSA 28 Z116 Col Estates
		117	CSA 28 Z117 Whittington Heights
		120	CSA 28 Z120 Granite Bay
		122	CSA 28 Z122 Rainbow Valley
		124	CSA 28 Z124 Bradley Ranch
		125	CSA 28 Z125 Balmoral #1&2
		128	CSA 28 Z128 Eagle Ridge Est
		129	CSA 28 Z129 Pheasant Knoll
		132	CSA 28 Z132 Sterling Pointe
		134	CSA 28 Z134 Meadow View Estates
		135	CSA 28 Z135 Miners Ravine
		136	CSA 28 Z136 Winterhawk

Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
		145	CSA 28 Z145 Granite Creek
		146	CSA 28 Z146 Eagle Rock Roads
		147	CSA 28 Z147 Applegate Park
		148	CSA 28 Z148 Winchester
		150	CSA 28 Z150 Dutch Flat Fire
		151	CSA 28 Z151 Sunset Estates
		152	CSA 28 Z152 Chelshire Downs
		153	CSA 28 Z153 Atwood Ranch II
		154	CSA 28 Z154 Silverwood Rds/Trail
		155	CSA 28 Z155 Creekside Meadows
		157	CSA 28 Z157 Placer Corp Center
		158	CSA 28 Z158 Douglas Ranch
		159	CSA 28 Z159 Loomis Ranch
		160	CSA 28 Z160 Kemper Oaks
		161	CSA 28 Z161 Village at Squaw Valley
		162	CSA 28 Z162 Squaw Valley Park
		163	CSA 28 Z163 Miner's Creek
		165	CSA 28 Z165 Dry Creek Fire
		166	CSA 28 Z166 Canyon View
		167	CSA 28 Z167 Grayhawk
		168	CSA 28 Z168 Atwood V
		169	CSA 28 Z169 Dry Creek Park
		170	CSA 28 Z170 Western Knolls
		172	CSA 28 Z172 Mandarin Hill Estates
		174	CSA28 Z174 Cavitt Ranch Estates
		175	CSA28 z175 Sun Valley Oaks
		176	CSA28 Z176 Olympus Village
		177	CSA28 Z177 Blackwood Hills
		178	CSA28 Z178 Monte Verde Estates
		179	CSA 28 Z179 Trailhead
		180	CSA 28 Z180 Doyle Ranch
		181	CSA 28 Z181 The Vineyard
		182	CSA 28 Z182 Old Post Lane
		184	CSA28Z184 Bickford Ranch Parks
		185	CSA 28 Z185 Blue Oak Ranch Rds
		187	CSA 28 Z187 Retreat at Northstar R/D/S
		188	CSA28Z188 Bickford Ranch Roads
		189	CSA 28 Z189 Bickford Ranch Fire
		191	CSA 28 Z191 Atwood III Rds/Drn/Lts
		193	CSA 28 Z193 North Auburn/Ophir Fire
		194	CSA 28 Z194 Martis Valley Recreation
		195	CSA 28 Z195 Rock Saddle Rds/Drn/Lts
		196	CSA 28 Z196 Alexandria Estates Landscape
		197	CSA 28 Z197 Northstar Highlands Wtr Qtly
		199	CSA 28 Z199 Siller Ranch Water Quality
		200	CSA 28 Z200 Martis Camp Transit
		201	CSA 28 Z201 Timilick Water Quality
		202	CSA 28 Z202 Timilick Transit
		203	CSA 28 Z203 Village at Northstar Transit
		204	CSA 28 Z204 Northstar Highlands Transit
		205	CSA 28 Z205 Northside Transit

Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
		206	CSA 28 Z206 Northside Water Quality
		208	CSA 28 Z208 Nichols Drive Indust Park
		210	CSA 28 Z210 Hopkins Village Water Qual
		211	CSA 28 Z211 Hopkins Village Transit
		213	CSA 28 Z213 Donner-Truckee Vet Hosp
		215	CSA 28 Z215 Hawks Property PM
502	County Service Area Enterprise Fund	2	CSA 28 Z2A3 Sunset Whitney Swr
		6	CSA 28 Z06A1 Sheridan Ent
		8	CSA 28 Z06A1 Sheridan Water
		23	CSA 28 Z23 Blue Canyon SW
		24	CSA 28 Z24 Applegate Sewer
		29	CSA 28 Z29 W Placer Ir-Wtr
		55	CSA 28 Z55 Lavoti Trc Sewer
		91	CSA 28 Z91 Auburn Valley
		173	CSA 28 Z173 Dry Creek Sewer
		183	CSA 28 Z183 Bickford Ranch Sewer
503	Sewer Maintenance Districts Fund	1	Sewer Maint #1 N Auburn
		2	Sewer Maint #2 Folsom Lk
		3	Sewer Maint #3 Folsom Lk
504	Placer County RDA Housing Set Aside Fund	100	North Tahoe Project Area
		200	North Auburn Project Area
		300	Sunset Project Area
		400	RDA Housing Overhead
		500	RDA County Wide Housing Bond
505	RDA/Economic Development Fund	100	North Tahoe Project Area
		200	North Auburn Project Area
		300	Sunset Project Area
		400	RDA Overhead
		600	RDA - North Lake Tahoe Bond
		700	RDA - North Auburn Bond
511	Joint Power Authority Fund	10	Golden Sierra Agency Trust
		20	Golden Sierra Job Trng - County Grants
		30	Golden Sierra Job Training Agency - WIA
		130	Western Regional San Lndfil Auth
		133	WRSLA Closure/Post Closure
		137	WRSLA Self Insurance
		140	Placer County Public Financing Authority
		141	Gold Country Settlement Funding Corp.
		145	North Lake Tahoe Public Fin Authority
		190	Sierra Sacramento Valley Ems
513	IHSS Public Authority	100	IHSS Public Authority Program
521	Cemetery Districts Fund	100	Auburn Cemetery
		105	Auburn Cemetery OPEB
		108	Auburn Cemetery Endowment

Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
		200	Colfax Cemetery
		208	Colfax Cemetery Endowment
		300	Newcastle/Rocklin/Gold Hill Cemetery
		308	NRG Cemetery Endowment
		400	Placer County Cemetery #1
		401	Placer Co Cemetery #1 Ben Asmt District
		402	Placer Co Cem Dist - New Cem Development
		408	Public Cemetery Endowment
		409	Endowment Income Fund
		500	Roseville Cemetery
		505	Roseville Cemetery OPEB
		508	Roseville Cemetery Endowment
		600	Tahoe Cemetery
		608	Tahoe Cemetery Endowment
531	Fire Districts Fund	310	Alta Fire
		330	Foresthill Fire
		340	Loomis Fire
		350	Placer Hills Fire
		351	Placer Hills Fire Mitigation Funds
		352	Placer Hills Fire Winchester Mitigation
		360	Newcastle Fire
		361	Newcastle Fire Development Fees
		390	Penryn Fire
		391	Penryn Fire Development Fees
		410	Rocklin Fire
		430	South Placer Fire
		431	South Placer Fire - Mitigation Funds
		440	Suburban Pines Community Serv
		450	North Tahoe Fire Protection District
541	Other Districts Fund	1	Placer County Fair M&O
		3	Squaw Valley Wrt Z1 M&O
		99	Air Pollution Control District
		100	Mosquito & Vector Control District
		160	Air Pollution Control Settlement Funds
		170	Air Pollution Recovered Litigation Funds
		435	Squaw Valley Water-Fire Fund
		510	Newcastle Sanitary
		550	Placer County Flood Control District
		551	Dry Creek Watershed
		560	Auburn Park and Recreation
		562	ARD/Auburn City Trust
		570	Placer County Res Cons District
		580	Local Agency Formation Commission
		590	Heather Glen Comm Serv
		591	Heather Glen CSD Water Plant System
575	Governmental Component Units Fund		
701	School District Debt Service Fund	61	Dry Creek Elem 1995-A B&I

Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2011

Fund	Fund Description	Subfund	Subfund Description
		62	Dry Creek Elem 1995-B B&I
		63	Dry Creek Elem 2007 Ref of 1995-B B&I
		64	Dry Creek Elem 2008-A B&I
		65	Dry Creek Elem 2008-B B&I
		92	Eureka Elem 1993-A B&I
		93	Eureka Elem 1993-B B&I
		94	Eureka Elem 1993-C B&I
		112	Loomis Elem 1998-B B&I
		113	Loomis Elem 2010 Refunding of 1998 B&I
		129	Newcastle Elem 2009 Ref of 1988 B&I
		183	Rocklin Unif 1991-A B&I
		184	Rocklin Unif 1991-B B&I
		185	Rocklin Unif 1991-C B&I
		186	Rocklin Unif 1998-A B&I
		187	Rocklin Unif 1998-B B&I
		191	Roseville City Elem 1992-A B&I
		192	Roseville City Elem 2002-A B&I
		193	Roseville City Elem 2002-B B&I
		201	Tahoe Truckee Unif 2002-A SFID#2 B&I
		202	Tahoe Truckee Unif 1993-B Ref 2004 B&I
		203	Tahoe Truckee Unif 2002-B SFID#2 B&I
		211	Tahoe Truckee Unif 1993-A B&I
		213	Tahoe Truckee Unif 1993 Ser A 1998 B&I
		214	Tahoe Truckee Unif 1999-A SFID#1 B&I
		215	Tahoe Truckee Unif 1999-A SFID#2 B&I
		216	Tahoe Truckee Unif 99A SFID#1 Ref 2001
		217	Tahoe Truckee Unif 99A SFID#2 Ref 2001
		218	Tahoe Truckee Unif 1999-B SFID#1 B&I
		219	Tahoe Truckee Unif 1999-B SFID#2 B&I
		220	Tahoe Truckee Unif 93A98 Ref 2010 B&I
		221	Western Placer Unif 1993 B&I
		311	Placer High 1999-A B&I
		312	Placer High 1999-B B&I
		313	Placer High 1999-C B&I
		314	Placer High 1999-A Ref 2005 B&I
		321	Roseville High 1992-A B&I
		322	Roseville High 1992-B B&I
		323	Roseville High 1992-C B&I
		324	Roseville High 1992-D B&I
		325	Roseville High 1992-E B&I
		326	Roseville High 2004 Series A B&I
		327	Roseville High 2004 Series B B&I
		328	Roseville High 2004 Series C B&I
		329	Roseville High SFID 2008 A B&I
		400	Rocklin Unif 2002-A B&I
		401	Rocklin Unif 2002-B B&I
		421	Sierra Coll SFID #1 2004A B&I
		422	Sierra Coll SFID #2 2004A B&I
		423	Sierra Coll SFID #1 2004B B&I
		424	Sierra Coll SFID #2 2004B B&I
934	Treasurers Fund		

