

MEMORANDUM

PLACER COUNTY AUDITOR CONTROLLER COUNTY OF PLACER

To: Honorable Board of Supervisors

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

Date: August 1, 2006

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, 2006. We are requesting your approval of these funds/subfunds for the fiscal year 2006-07 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 2006-07.

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

In the matter of: The Board's approval by resolution of Funds/Sub Funds for use in the Placer County Performance Accounting Series (PAS) Financial System For the fiscal year 2006-07.

**Resol. No. _____
Ord. No. _____
First Reading:**

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held August 22, 2006 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/Sub Funds 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/Sub Funds are approved for use in the Placer County Performance Accounting Series (PAS) Financial System. for the fiscal year 2006-07.

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
100	General Fund		
103	Community Services Fund		
104	Community Revitalization Fund		
107	Special Aviation Fund		
110	Public Safety Operations 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
250	County Services Fund	100	Telecommunication Services
		104	Countywide Systems
		200	Public Works Fleet Operations
		300	Correctional Food Services
		305	Central Services
260	District Services Fund	700	CSA Revolving Fund
		800	Special District Services
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

Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
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
		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
		121	Tax Collector Overage Fund
		125	Civil Judgements
		130	State Redemption Tax Fund
		140	Revenue and Reimbursement Trust
		141	SO East Placer/SPNUD
		150	Unapport Coll-DNA Ident
		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
		665	Child Support Collection
311	Bonds - 1915 Act & Mello-Roos	22	Tierra Heights A79 Bond
		110	Placer Corp Center-Bond
		120	Placer Corp Center-Rsrv
		130	Placer Corp Center-Rebate
		131	Dry Crk WP CFD1 Pre Pmts
		132	Dry Crk WP CFD1 Comm Fac
		133	Dry Crk WP CFD1 Rebate
		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

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
320	Agency Clearing Fund	15	Credit Card Revolving Fund
		20	Sales Tax Payable
		40	Revolving Payroll Fund
		50	Deposits Revolving Fund
		65	Dependent Care Trust
		90	Deferred Compensation
340	State and Federal Fund	15	Board of Control Burial Grant
		65	Child Support Administration
		70	Mental Health Trust
		71	SACPA - Prop
		72	HHS Crimn Just Blck Grant
		75	CalWorks Incentives
		80	Public Health Trust
		90	Social Services Other
		111	Welfare Administration Advances
		125	Tahoe Women's Services
		126	Worker's Comp Ins Fraud Grant
		127	Automobile Insurance Fraud Grant
		155	Water Quality Grants
		210	Medi-Cal Assistance Prog
		215	Veterans License Plate Fees
		231	Probation Officer Stc Prog
		235	Environmental Health - LEA Grant
		261	Jan 1995 Flood State
		262	March 1995 Flood Federal
		263	March 1995 Flood State
		264	December 1996 Flood Federal
		265	Flood Disaster Administrative Fees
		270	January 1995 Flood-Fed
		280	December 1996 Flood-State
		285	Forest Reserve/Title III
		290	FEMA-Hazrd Mitigatn Grnt
		295	2005/2006 Winter Storms
		360	Tobacco Education Trust
		370	Bio-Terror Preparedness
		550	Child Nutrition Prog Trst
		555	Mental Health Services Act (MHSA) Trust
350	1911 Act Bonds Fund	600	1911 Unredeemed Prin&Interest
		871	Stanford Ranch A95 Bonds

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
360	Construction & Maintenance Projects Fund	10	Placer Co Courthouse Temp Con
		20	Crimnl Jst Fac Temp Const
		30	Pl Cnty-Fire Cap Facilit
		45	Auburn Library Improvement Fund
		50	Loomis Library Expansion
		55	Kings Beach Development
		60	Rocklin Library Bldg Expansion
		70	180 W/Off Ramp Newcastle Rd
		90	Bowman Rd/Lincoln Way TL2
		100	S-V Rd Ntwk Cap imp Fd
		120	Locksley Lane Drainage
		130	H-49 No Aub Corr Improve
		150	Bell Road & Rock Crk Sig
		160	Loomis Basin Arterial Rd
		165	Dry Creek Fire Mitigation Fund
		170	Aub-Folsom Rd/Doug Drain
		175	Dry Creek School Traffic Fund
		180	Joeger Rd Pumping Fund
		181	Applegate Library Bldg
		185	FH Branch Capital Improvement Fund
		190	Canal Street
		193	North Auburn/Ophir Fire Cap Mitigation
		200	Lonestar @ 49
		210	Signal 2TN-Athetrn @ Suns
		220	Prof Dr Ext @ Bell/Hwy 49
		230	Hiway 49 Widening Program
		240	Old Airport Road Maint
		250	Old Airport Road Cap-Imp
		260	Hiway 49 Auburn Honda Sig
		280	Linda Creek Strm Dm Mtgn
		290	Grosvenor Downs Dm Reimb
		300	Rock Creek Resrvr Mitigtn
		320	Dry Crk/Pc Mjr Arti Trust
		330	Folsom Lake Estates
		350	Granite Bay Trfc Lm Zone
		360	Athens Ave Trfc Limit Zone
		370	Aub/Bowman Community Plan
		390	Aub/Bowman Strwtr Mitgatn
		395	Northstar Access Improvements
		400	Dollar Pnt #9 Assess Dist
		410	Alpine Peaks Unit #1
		420	Kingswood West
		430	Storm Drain Maint Dist #1
		431	Dry Creek Watershed
		440	Lk Forest Unit #2-Maint
		450	Tahoe Woods #1 M&O
		460	Talmont 4 & 5 Constr
		470	Talmont Estates #1 M&O
		480	Kings Beach Marina Constr
		490	Livoti SAD A70 M&O
		500	Sylvan Vista Assmnt Dist

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**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
		510	Dry Creek/West Plcr Assmt
		520	Sabre City Clean Wtr Grt
		530	Countywide Septic Study
		560	Sunset West Fire Mitigation
		621	Erosion & Winter Guarantee-Morgan Crk
		622	Morgan Crk - Road Repair Security Agree
		623	Plan Chk/Inspect Fee Pay Agree
		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/Pnm/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
		770	Northstar Village TF
		790	P C Water Resource Council
365	Special Capital Projects Fund	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

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
370	Special Programs Fund	10	Vehicle Fines-Alcohol
		11	Criminalistic Lab Fund
		21	Emergency Medical Svcs
		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
		42	Morgan Creek/Dry Creek Trail Easement
		50	County Automated Fingerprint
		55	EMSA Fines-SB 12/612 Phys
		60	EMSA Fines-SB 12/612 Discr
		100	Sheriff Spec Community Pgms
		110	Civil Division AB709 Trst
		140	Calif Tahoe Conservancy
		150	DNA Identification-GC76104.6
		151	Economic Development Trust
		160	Library Memorial Fund
		190	Tahoe Marina Park Maint
		201	County Automated Warrant Systems
		210	Historical Restoration
		270	Childrens Trust Fund
		280	Dispute Resolution Prgm
		300	Foster Childrens Trust
		310	Childrens Receiving Home
		350	Animal Trust Fund
		370	Solid Waste Abatement Fnd
		380	Automation 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
		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
		540	Juvenile Justice Delinquency Prevention
		560	Unclaimed Spay/Neuter Dep
		600	Other Post Employment Benefits
		614	Open Space Preservation
		615	United Way Contribution To Placer Legacy
		640	Garden Theater
		650	Bernhard Museum Trust
		655	Archaeological Curation
		660	Tree Preservation Fund
		665	Child Support Collection
		670	Museum Donations
		690	T.V. Casino Taxes In-Lieu

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**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
		800	Surplus Property Revolving
		860	RDA Affordable Housing
		910	Eng Work Fees Assmt Dist
		920	Plan-Eng Assmt Dists
		940	Kings Beach Housing Assist

Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
373	Other Agency Fund	150	Director of Public Works
		200	Heirs
		210	Unclaimed Deposits - Trst
		220	Gloria Coutts Scholarship Fund
		250	Public Guardian Trust
		255	Public Administrator Trust
		260	Public Guardian Investmnt
		265	Mental Health Payee Account
		290	Welfare Director's Trust
		291	Proposition 204 Grant
		301	Previously Elevated Reimbursement
		340	FEMA Mitigatn Grt 1155 HMGP 0022
		485	Prisoners Personal Money
		490	Prisoners Welfare Trust
		510	Public Guardian Revolving
		550	Placer Vineyards
		551	Antonio Mountain Ranch
		570	EIR Project-Teichert
		575	Lahontan II
		580	EIR Proj-Mitigation Monitor
		581	Antonio Mountain Ranch
		590	EIR Proj Cavitt Rnch Vgs
		591	Kalorama
		600	EIR Hidden Falls
		601	Atwood II
		610	EIR Tealbrook Golf Course
		612	EIR Patterson Sand and Gravel
		620	Bickford Ranch
		804	Eaglewood at Tahoe
		805	Village at Northstar
		930	Traylor Ranch Trust
		933	Treelake P2P Trail Trust
		935	Village at Squaw Valley
		936	Northstar Lookout Mountain Ski Pod
		940	Williamson Act Cancellation Fee
		945	Home Depot
		950	EIR-Lake Tahoe Basin
		955	Field Inspection Fund
		956	Hopkins Ranch EIR
		957	EIR Proj-Homesites @ Squaw Creek
		958	EIR Squaw Valley Ski Area
		959	EIR- Forest Ranch
		960	EIR- Plumpjack
		961	EIR- Northstar Mtn
		962	EIR- Siller Ranch
		963	EIR - The Plaza
		964	EIR - The Retreat
		965	EIR - Northstar Highlands
		966	EIR - Cimmeron Ridge
		967	EIR - Nellie Jo Ranch
		968	EIR - PFE Road Subdivision

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**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
		969	EIR- Whisper Creek 1
		970	EIR- Whisper Creek 2
		971	DeLaSalle Expenses
		972	Placer Ranch Spec. Plan
		973	EIR-Atwood 80
		974	EIR - Silver Bend Apts.
		975	De La Salle University
		976	EIR - Courances Center
		977	EIR - DeLaSalle Conditions
		978	Fiddler Green EIR
		979	Northside EIR
		980	Livingston Concrete EIR
		981	Patterson Final EIR
		982	EIR-Riolo Vineyards
		983	Regional University Project
		984	Amer. Vineyard Vill. EIR
		985	Teichert EIR
		986	Rock Creek Comm. EIR
		987	Morgan's Orchard EIR
		988	CA Motocross EIR
		989	Placer Ranch EIR
		990	Bickford Ranch/Plan Check/Inspection
		991	CDRA Winterization Temporary Deposits
		992	English Colony Est. EIR
374	Permanent Fund	150	Tahoe City Endowment

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**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
375	Investment Trust Fund	6	Dry Creek Elem. TRAN
		10	Roseville High School COP
		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
		25	No Tahoe Fire Prot Investment
		31	Placer Un. High TRAN
		32	Rsvl. Jt. Un. High TRAN
		33	No Tahoe PUD Investmt Fnd
		51	PCOE TRAN
		61	Schools Insurance Group
		140	No Tahoe PUD Cert of Part
		145	So Placer MUD - Inv.
		150	Squaw Vly Pub Serv Inv
		160	Foresthill Comm Swim Pool
		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
		830	Midway Heights-1990 Loan
		880	Dry Creek CFD
		890	Local Transportation
		900	State Transit Assistance

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
390	Local Agency Taxes Clearing Fund	220	Tahoe Resour Conserv Dist
		230	Auburn City of M&O
		240	Auburn Redevelop Agency
		250	Auburn City of B&I
		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
		390	Placer Co Water Agy Z-1 B&I
		410	San Juan Water M&O
		430	Sierra Lakes Water
		440	Tahoe Forest Hospital M&O
		460	Tahoe Truckee San Agy M&O
		470	Truckee Sanitary Dist M&O
		490	Donner Summit PUD
		500	Foresthil 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	Grant Union High M&O
		635	Grant Union High B&I
		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
		685	Ca. Statewide Comm Development Authority
		690	Reclamation Dist #2103
		700	Truckee-Donner Rec & Park
		710	American River Fire
		720	Truckee Joint Fire

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
		730	CVPCSD M&O
		740	Northstar CSD
		750	Nevada Irrigation District M&O
		751	Nevada Irrigation District B&I
		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
		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
		14	Ophir 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
		61	Horizon Instructional Systems
		62	The Rocklin Academy
		121	TTUSD - TRPA Letter of Credit
		122	TTUSD - TSD Letter of Credit

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Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
500	Other Board of Supv Special Dists Fund	100	Granite Bay L & L District
		300	Newcastle Light District
		400	Pennyn Light District
		501	Pennyn 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
		623	Regional Waste Water District

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Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
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
		16	CSA 28 Z16 Serene Lks Fire
		19	CSA 28 Z19 Ponderosa Pal Rd
		22	CSA 28 Z22 Dry Creek Watershed
		27	CSA 28 Z27 Ambulance
		31	CSA 28 Z31 Live Oak Roads
		32	CSA 28 Z32 Bell Meadows
		33	CSA 28 Z33 Village Garden Drng
		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
		52	CSA 28 Z52 Saddleback Roads
		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
		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
		70	CSA 28 Z70 Sierra Down Apt
		71	CSA 28 Z71 Placer Canyon
		72	CSA 28 Z72 Southview
		73	CSA 28 Z73 Cantershire
		74	CSA 28 Z74 Shadow Rock

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Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
		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
		83	CSA 28 Z83 Wedgewood
		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 Kni 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
		141	CSA 28 Z141 Big Springs
		142	CSA 28 Z142 Lahontan
		143	CSA 28 Z143 Summit Fire
		145	CSA 28 Z145 Granite Creek
		146	CSA 28 Z146 Eagle Rock Roads
		147	CSA 28 Z147 Applegate Park
		148	CSA 28 Z148 Winchester

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**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
		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
		185	CSA 28 Z185 Blue Oak Ranch Rds
		187	CSA 28 Z187 Retreat at Northstar R/D/S
		191	CSA 28 Z191 Atwood III Rds/Dm/Lts
		193	CSA 28 Z193 North Auburn/Ophir Fire
		194	CSA 28 Z194 Martis Valley Recreation
		196	CSA 28 Z196 Alexandria Estates Landscape
		199	CSA 28 Z199 Siller Ranch Water Quality

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Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
502	County Service Area Enterprise Fund	2	CSA 28 Z2A3 Sunset Whitney Swr
		6	CSA 28 Z06A1 Sheridan Ent
		20	CSA 28 Z20 Lakeview HI SW
		23	CSA 28 Z23 Blue Canyon SW
		24	CSA 28 Z24 Applegate Sewer
		29	CSA 28 Z29 W Placer Ir-Wtr
		30	CSA28 Z30 Eagle Crest Ent
		36	CSA 28 Z36 Foresthill Apt-Sewer
		44	CSA 28 Z44 Natr WD Entr
		52	CSA 28 Z52 Saddleback Sewer
		55	CSA 28 Z55 Lavoti Trc Sewer
		57	CSA 28 Z57 Crother Hills Ent
		58	CSA 28 Z58 PC Septic Trmt
		64	CSA 28 Z64 Squirrel Creek Ent
		91	CSA 28 Z91 Auburn Valley
173	CSA 28 Z173 Dry Creek 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
505	RDA/Economic Development Fund	100	North Tahoe Project Area
		200	North Auburn Project Area
		300	Sunset Project Area
		400	RDA Overhead
		500	RDA - Reserves/Deposits
511	Joint Power Authority Fund	10	Golden Sierra Agency Trust
		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
		145	North Lake Tahoe Public Fin Authority
190	Sierra Sacramento Valley Ems		
513	IHSS Public Authority	100	IHSS Public Authority Program

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
521	Cemetery Districts Fund	100	Auburn Cemetery
		108	Auburn Cemetery Endowment
		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
		500	Roseville Cemetery
		508	Roseville Cemetery Endowment
		600	Tahoe Cemetery
		608	Tahoe Cemetery Endowment
531	Fire Districts Fund	310	Alta Fire
		320	Dry Creek Fire
		330	Foresthill Fire
		340	Loomis Fire
		350	Placer Hills Fire
		360	Newcastle Fire
		390	Penryn Fire
		410	Rocklin Fire
		430	South Placer Fire
		431	South Placer Fire - Mitigation Funds
		440	Suburban Pines Community Serv
		450	North Tahoe Fire Protection District
		460	Placer Consolidated Fire Protection Dist
		461	PI Consolidated Fire Mitigation Funds
541	Other Districts Fund	1	Placer County Fair M&O
		2	Placer County Fair Project
		3	Squaw Valley Wrt Z1 M&O
		99	Air Pollution Control District
		100	Mosquito Abatement District
		435	Squaw Valley Water-Fire Fund
		510	Newcastle Sanitary
		540	Midway Heights Water
		541	Midway Heights Trtd Water Cap Fac
		542	Midway Heights - Rate Stabilization Fund
		550	Placer County Flood Control District
		560	Auburn Park and Recreation
		561	Skate Park Fund
		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
		751	Redevelopment Agency-Housing
575	Governmental Component Units Fund	275	Children and Families First Trust

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**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2007**

<i>Fund</i>	<i>Fund Description</i>	<i>SubFund</i>	<i>Sub fund Description</i>
701	School District Debt Service Fund	61	Dry Creek Elem 1995-A B&I
		62	Dry Creek Elem 1995-B B&I
		92	Eureka Elem 1993-A B&I
		93	Eureka Elem 1993-B B&I
		94	Eureka Elem 1993-C B&I
		111	Loomis Elem 1998-A B&I
		112	Loomis Elem 1998-B B&I
		121	Newcastle Elem 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
		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
		400	Rocklin Unif 2002-A B&I
		401	Rocklin Unif 2002-B B&I
		421	S/Coll SFID #1 2004A B&I
		422	S/Coll SFID #2 2004A B&I
934	Treasurers Fund		

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