



OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

TO: Honorable Board of Supervisors
FROM: Andrew C. Sisk, Auditor-Controller *AS*
DATE: July 12, 2016
Subject: Adopt a resolution approving the FY 2016-17 Funds/Subfunds

Action Requested

Adopt a resolution accepting the attached funds/subfunds available in the Placer County Performance Accounting Series Financial System (better known as PAS) as of July 1, 2016, for FY 2016-17.

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 PAS, the concept of fund/subfunds structure was established.

Fiscal Impact

There is no cost to the County.

Recommendation

We recommend approval of the attached list of active funds/subfunds within the PAS accounting structure for FY 2016-17.

Attachment(s)

Active Fund & Subfund Accounts

**Before the Board of Supervisors
County of Placer, State of California**

In the matter of: A Resolution approving Funds / Subfunds for use in the Placer County Performance Accounting Series (PAS) Financial System for fiscal year 2016-17

Resolution No.: _____

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

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, 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.

BE IT RESOLVED, by the Board of Supervisors, 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 fiscal year 2016-17.

Exhibit A – List of Funds / Subfunds

Placer County
PAS Active Fund and Subfund Accounts
For Fiscal Year 2017 (As of 7/1/2016)

Fund	Fund Description	Sub fund	Subfund Description
100	General Fund		
103	Placer County Housing Authority Fund		
104	Community Revitalization Fund		
105	Redevelopment Obligation Retirement Fund	100	North Tahoe Project Area
		200	North Auburn Project Area
		300	Sunset Project Area
		400	Overhead
		600	North Lake Tahoe Bond
		700	North Auburn Bond
106	Low & Moderate Income Housing Asset Fund	100	North Tahoe Project Area
		200	North Auburn Project Area
		300	Sunset Project Area
		400	Housing Overhead
		500	County Wide Housing Bond
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	200	Kings Beach Center
		400	Eastern Regional Landfill
		450	Solid Waste Management
		600	Dewitt Development
235	Placer mPower Fund	100	Administrative Expense Fund - mPower
		110	ADMIN EXPSE FUND-FOLSOM
		200	Program Fund - mPower
		210	PROGRAM FUND - FOLSOM
250	County Services Fund	100	Telecommunication Services
		101	Countywide Radio Project
		104	Countywide Systems
		110	Information Technology Systems Services
		150	Employee Benefits
		200	Public Works Fleet Operations
		250	PCGC Campus
		260	Building Maintenance
		300	Correctional Food Services
		305	Central Services
260	District Services Fund	700	CSA Revolving Fund
		800	Environmental Utilities
270	Self Insurance Fund	500	State Unemployment Insurance

Fund	Fund Description	Sub fund	Subfund Description
		800	General Liability Insurance
		810	Workers Compensation Insurance
		850	Dental & Vision Insurance
		860	Retiree Sick Leave Benefit Fund
297	Capital Assets - Other Gov't. Entities	100	Golden Sierra - Capital Assets & LTD
		200	Flood Control - Capital Assets
		210	LAFCO Captial Assets & Other Liabilities
		250	Air Pollution Control - Capital Assets
		300	Mosquito Abatement Capital Assets
298	Capital Asset Accounting System	100	Placer County Operating Funds
		101	Redevelopment Successor Agency
		500	Landscape & Lighting Districts
		501	County Service Area 28
		504	Placer County RDA
299	Debt Accounting Records	100	Placer County Operating Funds
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	Delinquent Tax Resources Fund
		60	Delinquent Unsecured Taxes
		61	R&T 5151 Interest Clearing
		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	Conceaed 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 (GC 76104.6)
		155	DNA Identification (GC 76104.7)
		160	Stamp Tax Trust-Recorder
		170	Recorder Overage Fund
		208	State Mandates SB90
		210	Emrgncy Med Air Transport (GC 76000.10)
		301	Unapportioned Recording Fees T/TC
		380	Marriage Surcharge
		390	Recorder-Fish & Game Fees
		395	VS Copy Fees
		399	CAFR Adjustment Activity
		401	Recorder's DNA Fund
		460	DA Recovery Fund

Fund	Fund Description	Sub fund	Subfund Description
		465	Board of Control Burial Grant
		470	Human Trafficking Forfeiture Fund Penal
		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
		141	Dry Crk WP CFD 2011 Special Tax Fund
		142	Dry Crk WP CFD 2011 Prepayment Fund
		143	Dry Crk WP CFD 2011 Admin Expense Fund
		144	Dry Crk WP CFD 2011 Reserve Fund
		399	CAFR Adjustment Activity
		840	Midway Heights Wtr Bond
		850	Midway Heights Wtr Rsrv
312	Redevelopment Property Tax Trust Fund	25	Former Auburn RDA-Orig Area
		26	Former Auburn RDA-2008 Anx Area
		65	Former Lincoln RDA
		85	Former Rocklin RDA-Orig Area
		86	Former Rocklin RDA-Amd Area
		95	Former Roseville RDA-Orig Area
		96	Former Roseville RDA-Flood Area
		100	Former Pl Co RDA-No Tahoe Area
		200	Former Pl Co RDA-No Auburn Area
		300	Former Pl Co RDA-Sunset Area
320	Agency Clearing Fund	15	Credit Card Revolving Fund
		20	Sales Tax Payable
		40	Revolving Payroll Fund
		50	Deposits Revolving Fund
		399	CAFR Adjustment Activity
340	State and Federal Grants - General	70	Mental Health Trust
		76	HS Fraud Incentives
		80	Public Health Trust
		90	Social Services Other
		111	Welfare Administration Advances
		113	FAMILY SUPPORT
		114	ASSISTANCE
		115	COUNTY 31 EXPENSE CLAIM
		116	COUNTY 63 EXPENSE CLAIM
		117	CalWIN
		210	Medi-Cal Assistance Prog
		215	Veterans License Plate Fees
		235	Environmental Health - LEA Grant
		236	CA Safe Drinking Water Act-LPA
		285	Forest Reserve/Title III
		295	2005/2006 Winter Storms
		360	Tobacco Education Trust
		370	Bio-Terror Preparedness
		371	Bio-Terror Preparedness State Funds
		372	Fed Emerg Prep - HPP
		399	CAFR Adjustment Activity

Fund	Fund Description	Sub fund	Subfund Description
341 State and Federal Grants - Public Safety		555 Mental Health Services Act (MHSA) Trust 15 Board of Control Burial Grant 127 Automobile Insurance Fraud Grant 130 DEA Asset Forfeiture Federal Acct. 1 131 Treasury Asset Forfeiture Federal Acct.2 231 Probation Officer Stc Prog 399 CAFR Adjustment Activity	
345 County Local Revenue Fund 2011		100 Trial Court Security 101 Enhancing Law Enforcement Activities 102 District Attorney/Public Defender 103 Community Corrections 104 Juvenile Justice 106 Mental Health 107 Cal Works Maintenance Of Effort 399 CAFR Adjustment Activity	
346 Support Svcs County Local Rev Fund 2011		100 Behavioral Health 101 Protective Services	
360 Construction & Maint. Projects - Roads		90 Bowman Rd/Lincoln Way TL2 100 S-V Rd Ntwk Cap Imp Fd 155 Water Quality Grants 194 North Fork Vet Clinic - DIA 230 Middle Fork Rd repair/rehab/maintenance 231 Eminent Domain - Cardoso 270 Eminent Domain - Lanman 355 Squaw Creek Bioassessment-NPDES Division 356 TRUCKEE RIVER WQM - NPDES 390 Aub/Bowman Stmwtr Mitgatn 395 Martis Valley 399 CAFR Adjustment Activity 540 Prob 1B PCT 541 Prob 1B TART 660 Road In-Lieu Fees 780 Tahoe City Wetlands Strm Drain Maint Fee 802 Highway 49 Pedestrian 805 Kings Beach CCIP Bond Proceeds	
361 Construction & Maint. Projects - General			
362 Construction & Maint. Projects - Library		45 Auburn Library Improvement Fund 50 Loomis Library Expansion 55 Kings Beach Development	
363 Const & Maint Project-Traffic Mitigation		100 Traffic Mitigation Fees - Countywide 320 Dry Crk/Pc Mjr Artl Trust 370 Aub/Bowman Community Plan 399 CAFR Adjustment Activity 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	
364 Const & Maint Project-Transit		540 Prop 1B PCT	

Fund	Fund Description	Sub fund	Subfund Description
365	Special Capital Projects Fund	541	Prop 1B TART
		10	Placer Co Courthouse Temp Con
		20	Crimnl Jst Fac Temp Const
		30	Pl Cnty-Fire Cap Facilit
		165	Dry Creek Fire Mitigation Fund
		193	North Auburn/Ophir Fire Cap Mitigation
		399	CAFR Adjustment Activity
		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	399	CAFR Adjustment Activity
370	Special Programs - General	860	Affordable Housing
		21	Emergency Medical Svcs
		22	EMS Pediatric Fund
		25	EMSA 02/03
		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
		399	CAFR Adjustment Activity
		400	Vital & Health Stats-Rec
		410	Vital & Health Stats-Hlth
		420	Wetland Mitigation-Privat
		428	SBC/ATT, Target, WalMart, Vista Paint
		450	Rate Range IGT Funds
		600	Other Post Employment Benefits
		650	Bernhard Museum Trust

Fund	Fund Description	Sub fund	Subfund Description
		660	Tree Preservation Fund
		670	Museum Donations
		690	T.V. Casino Taxes In-Lieu
		700	Fuel Redction Projects - Middlefork
371	Special Programs - Public Safety	993	Martis Valley Open Space
		10	Vehicle Fines-Alcohol
		11	Crimalistic 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
		399	CAFR Adjustment Activity
		440	PCSO Share of Fed Narc Seizure
		450	PCSO Share of St Narc Seizure Asset For
		460	DA Recovery Fund
		470	Asset Forfeitures-15%
		480	B & P Code 17200 Penalties
		485	B & P Code 17200 Cost Reimbursement
		530	Juvenile Hall Craft & Act
		540	Juvenile Justice Delinquency Prevention
372	Special Programs - Library	160	Library Memorial Fund
		170	PALS Bequest Fund
		180	County Library Charitable Giving Fund
		190	Singleton Memorial Fund
		399	CAFR Adjustment Activity
373	Other Agency Fund	100	All American Speedway
		101	Park at Granite Bay EIR
		102	Hawk Homestead EIR
		110	Village @ Squaw Valley Specific Plan-PH2
		111	Village @ Squaw Valley Phase 3 EIR
		112	Placer Vineyards SP/Blueprint
		113	Village at Squaw Valley Fiscal Impact
		114	Village at Squaw Valley Economic Impact
		115	Quartz Ridge Apartments
		116	Kila Tahoe EIR
		117	Alpine Meadow/Squaw EIR
		118	Alpine Sierra Subdivision EIR
		119	Palisades at Squaw EIR
		120	Verizon Wireless Bldg Pln Rev/Ins Svcs
		121	Welk Resort Bldg Plan Review & Insp Svcs
		122	Walmart Bldg Pln Rev/Insp Svcs
		123	Marriot Hotel Pln Rev/Insp Svcs
		130	Martis Valley Opportunity SPI
		150	Director of Public Works
		155	RU Specific Plan Fee & Reimb Agrmt
		160	Placer Vineyards In Lieu Fee Plan
		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

Fund	Fund Description	Sub fund	Subfund Description
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260 Public Guardian Investmnt
 265 Mental Health Payee Account
 286 Auburn Creekside Center-EIR (Raney)
 290 Welfare Director's Trust
 295 Orchard @ Penryn Fiscal Analyses
 296 Squaw Valley Village EIR
 300 BICKFORD RANCH SP AMENDMENT
 399 CAFR Adjustment Activity
 400 Placer Special Investigation Unit
 490 Prisoners Welfare Trust
 515 Rio Oso/Lincoln Ranch - Sunpower
 552 PLACER VINEYARDS AMEND-OWNER'S GRP
 560 Placer Vineyards 3 - EIR
 580 EIR Proj-Mitigation Monitor
 590 EIR Proj Cavitt Rnch Vlgs
 591 Kalorama
 592 Timberline - Fiscal Analyses
 620 Bickford Ranch
 805 Village at Northstar
 930 Traylor Ranch Trust
 935 Martis Camp DIA
 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
 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 Rancho Del Oro EIR
 996 Amazing Facts EIR
 997 Timberline @ Auburn EIR
 998 Bohemia Retail (Costco) EIR
 999 Turkey Creek EIR
 150 Tahoe City Endowment
 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

374 Permanent Fund
 375 Investment Trust Fund

Fund	Fund Description	Sub fund	Subfund Description
		32	Rsvl. Jt. Un. High TRAN
		40	Sierra College 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.
		169	Tahoe City Public Utility District
		170	CVPCSD-Contract Fund
		175	City of Rocklin
		180	CVPCSD-Reserve Fund
		185	Truckee Donner PUD
		190	Meadow Vista Wtr-Bnd Serv
		200	Meadow Vista Wtr-Bnd Rsrv
		211	South Placer MUD-Spec
		399	CAFR Adjustment Activity
		771	Alpine Springs Water Invest Fund
		780	Law Library
		880	Dry Creek CFD
		890	Local Transportation
		891	LTF-Ped and Bike Subfund
		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
		399	CAFR Adjustment Activity
		410	San Juan Water M&O
		430	Sierra Lakes Water
		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

Fund	Fund Description	Sub fund	Subfund Description
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520 No Tahoe PUD PIA
 540 Tahoe City PUD M&O
 550 Tahoe City PUD-Anx #14 M&O
 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 2006 Series 2008
 637 Twin Rivers Jt Unif B&I Refunding 2014
 638 Twin Rivers Jt Unif B&I 2006 Ser 2014A
 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
 665 East Nicolaus High B & I 2014
 670 Pleasant Grove M&O
 680 Yuba Jr College M&O
 681 Yuba Jr College B&I 2006
 685 Ca. Statewide Comm Development Authority
 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
 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
 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

399 CAFR Adjustment Activity
 1 Ackerman School
 2 Alta Dutch Flat
 3 Auburn Elementary
 5 Colfax Elementary

Fund	Fund Description	Sub fund	Subfund Description
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401 Sierra College Fund

- 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
- 23 Tahoe Truckee 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
- 66 John Adams Academy
- 97 Apportionment Clearing
- 98 Payroll Trust
- 121 TTUSD - TRPA Letter of Credit
- 399 CAFR Adjustment Activity
- 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
- 399 CAFR Adjustment Activity
- 411 SFID #1 Truckee Capital Outlay
- 412 SFID #2 NCC Capital Outlay
- 415 Capital Projects Fund
- 420 Heating System Project
- 730 Student Body Center Fund
- 740 Student Financial Aid
- 742 Cal Grant Fund
- 800 Associated Students
- 100 Granite Bay L & L District
- 200 Kings Beach Benefit Assess Dist No 1
- 300 Newcastle Light District
- 399 CAFR Adjustment Activity
- 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

500 Other Board of Supv Special Dists Fund

Fund	Fund Description	Sub fund	Subfund Description
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501	County Service Area Govt Activities Fund	623	Regional Waste Water District
		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
		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 Sqr 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
		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

Fund	Fund Description	Sub fund	Subfund Description
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- 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
- 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
- 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
 198 CSA 28 Z198 The Grove at Granite Bay
 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
 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
 214 CSA28 Z214 Quartz Drive Self Storage
 215 CSA 28 Z215 Hawks Property PM
 216 CSA28 Z216 HIDDEN CROSSING
 217 CSA 28 Z217 Morgan Place-Rds/Lts/Drn
 218 CSA28 Z218 Greyhawk II Rds/Lts/Drn
 219 CSA28 Z219 The Enclave-Rds/Lts/Drn
 220 CSA28 Z220 Gruber Mountain Estates
 399 CAFR Adjustment Activity
 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

502 County Service Area Enterprise Fund

Fund	Fund Description	Sub fund	Subfund Description
		173	CSA 28 Z173 Dry Creek Sewer
		183	CSA 28 Z183 Bickford Ranch Sewer
503	Sewer Maintenance Districts Fund	399	CAFR Adjustment Activity
		1	Sewer Maint #1 N Auburn
		2	Sewer Maint #2 Folsom Lk
		3	Sewer Maint #3 Folsom Lk
		399	CAFR Adjustment Activity
504	Placer County RDA Housing Set Aside Fund	100	North Tahoe Project Area
		200	North Auburn Project Area
		300	Sunset Project Area
		399	CAFR Adjustment Activity
		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
		399	CAFR Adjustment Activity
		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
		31	Golden Sierra Job Training Agency-WIOA
		40	Golden Sierra Job Training Agency - DEI
		50	GSJTA-Prop 39
		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
		399	CAFR Adjustment Activity
513	IHSS Public Authority	100	IHSS Public Authority Program
		399	CAFR Adjustment Activity
521	Cemetery Districts Fund	100	Auburn Cemetery
		105	Auburn Cemetery OPEB
		108	Auburn Cemetery Endowment
		200	Colfax Cemetery
		208	Colfax Cemetery Endowment
		300	Newcastle/Rocklin/Gold Hill Cemetery
		308	NRG Cemetery Endowment
		399	CAFR Adjustment Activity
		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

Fund	Fund Description	Sub fund	Subfund Description
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
		399	CAFR Adjustment Activity
		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
		150	MVCAC Sac Valley
		160	Air Pollution Control Settlement Funds
		170	Air Pollution Recovered Litigation Funds
		399	CAFR Adjustment Activity
		435	Squaw Valley Water-Fire Fund
		550	Placer County Flood Control District
		551	Dry Creek Watershed
		552	Dry Creek Watershed Capital Reserves
		560	Auburn Park and Recreation
		562	ARD/Auburn City Trust
		570	Placer County Res Cons District
		571	Sierra Coord. Resources Mgt Council
		580	Local Agency Formation Commission
		590	Heather Glen Comm Serv
		591	Heather Glen CSD Water Plant System
575	Governmental Component Units Fund	61	Dry Creek Elem 1995-A B&I
701	School District Debt Service Fund	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
		100	W Placer Unif B&I 2014 Series 2015
		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

Fund	Fund Description	Sub fund	Subfund Description
			194 Roseville City Elem 2011 Ref 2002A/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
			204 Tahoe Truckee Unif 02A SFID2 2012Ref 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
			222 Tahoe Truckee Unif 99B SFID1 2013Ref B&I
			223 Tahoe Truckee Unif 99&02BSFID2 13Ref B&I
			224 Tahoe Truckee Unif 14A SFID1 B&I
			225 Tahoe Truckee Unif 14A SFID2 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 2007 SFID#1 2011 A B&I
			330 Roseville High B&I 2004 A B & C Ref 2013
			399 CAFR Adjustment Activity
			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
			425 Sierra Coll SFID #1 B&I 2004A Ref 2013
			426 Sierra Coll SFID #2 B&I 2004A Ref 2013
			427 Sierra Coll SFID #1 B&I 2004B Ref 2015

934 Treasurers Fund

