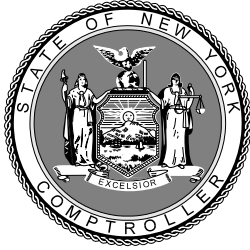


# FUND CLASSIFICATION MANUAL

## PREFACE

### **PART A – JOINT CUSTODY FUNDS TABLE OF CONTENTS**

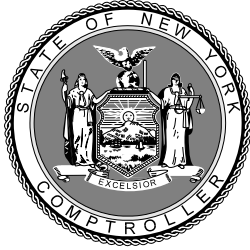
<u>GENERAL FUND TYPE</u>	<u>CAS FUND NUMBER</u>	<u>SFS FUND RANGE</u>
Local Assistance Account	001	10000-10049
State Operations Account	003	10050-10099
Tax Stabilization Reserve Account	004	10100-10149
Contingency Reserve Fund	005	10150-10199
Universal Pre-Kindergarten Reserve Fund	006	10200-10249
Community Projects Fund	007	10250-10299
Rainy Day Reserve Fund	008	10300-10349
Refund Reserve Account	017	10400-10449
General Fund	100	10450-10499
Fringe Benefit Escrow Account	166	10500-10549
Tobacco Revenue Guarantee Fund	348	10550-10599
 <u>SPECIAL REVENUE FUND TYPE</u>		
Mental Health Gifts and Donations Fund	019	20000-20099
Combined Expendable Trust Fund	020	20100-20299
New York Interest on Lawyer Account Fund	023	20300-20349
NYS Archives Partnership Trust Fund	024	20350-20399
Child Performer's Protection Fund	025	20400-20449
Tuition Reimbursement Fund	050	20450-20499
NYS Local Government Records Management Improvement Fund	052	20500-20549
School Tax Relief Fund	053	20550-20599
Charter Schools Stimulus Fund	054	20600-20649
Not-for-Profit Short-Term Revolving Loan Fund	055	20650-20699
Health Care Reform Act (HCRA) Resources Fund	061	20800-20849
Dedicated Mass Transportation Trust Fund	073	20850-20899
State Lottery Fund	160	20900-20949
Combined Student Loan Fund	221	20950-20999
Sewage Treatment Program Management and Administration Fund	300	21000-21049
Environmental Conservation Special Revenue Fund	301	21050-21149
Conservation Fund	302	21150-21199
Environmental Protection and Oil Spill Compensation Fund	303	21200-21249



# FUND CLASSIFICATION MANUAL

## PART A – JOINT CUSTODY FUNDS TABLE OF CONTENTS

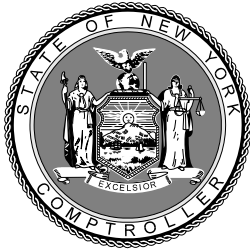
<u>SPECIAL REVENUE FUND TYPE (Con't.)</u>	<u>CAS FUND NUMBER</u>	<u>SFS FUND RANGE</u>
Training and Education Program on Occupational Safety and Health Fund	305	21250-21299
Lawyers' Fund for Client Protection	306	21300-21349
Equipment Loan Fund for the Disabled	307	21350-21399
Mass Transportation Operating Assistance Fund	313	21400-21449
Clean Air Fund	314	21450-21499
New York State Infrastructure Trust Fund	318	21500-21549
Legislative Computer Services Fund	321	21550-21599
Biodiversity Stewardship and Research Fund	328	21600-21649
Combined Non-Expendable Trust Fund	332	21650-21699
Winter Sports Education Trust Fund	333	21700-21749
Arts Capital Grant Fund	338	21850-21899
Miscellaneous Special Revenue Account	339	21900-22499
Court Facilities Incentive Aid Fund	340	22500-22549
Employment Training Fund	341	22550-22599
State University Income Fund	345	22650-22699
Chemical Dependence Service Fund	346	22700-22749
Lake George Park Trust Fund	349	22750-22799
State Police Motor Vehicle Law Enforcement and Motor Vehicle Theft and Insurance Fraud Prevention Fund	354	22800-22849



# FUND CLASSIFICATION MANUAL

## PART A – JOINT CUSTODY FUNDS TABLE OF CONTENTS

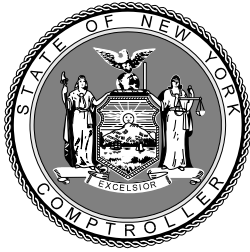
<u>SPECIAL REVENUE FUND TYPE (Con't.)</u>	<u>CAS FUND NUMBER</u>	<u>SFS FUND RANGE</u>
New York Great Lakes Protection Fund	355	22850-22899
Federal Revenue Maximization Fund	359	22900-22949
Housing Development Fund	360	22950-22999
NYS DOT Highway Safety Program Fund	362	23000-23049
Vocational Rehabilitation Fund	365	23050-23099
Drinking Water Program Management and Administration Fund	366	23100-23149
New York City County Clerks' Operations Offset Fund	368	23150-23199
Judiciary Data Processing Offset Fund	369	23200-23249
US Olympic Committee/Lake Placid Olympic Training Fund	385	23500-23549
Indigent Legal Services Fund	390	23550-23599
Unemployment Insurance Interest and Penalty Fund	482	23600-23649
Metropolitan Transportation Authority (MTA) Financial Assistance Fund	225	23650-23699
Commercial Gaming Revenue Fund		23700-23749
Medical Cannabis Trust Fund		23750-23799
Dedicated Miscellaneous Special Revenue Fund		23800-23899
New York State Cannabis Revenue Fund		24800-24849
Health Care Transformation Fund		24850-24899
Charitable Gifts Trust Fund		24900-24949
Interactive Fantasy Sports Fund		24950-24954
Mobile Sports Wagering		24955-24959
State University Dormitory Income Fund	330	40350-40399
Federal USDA-Food and Nutrition Services Fund	261	25000-25099
Federal Health and Human Services Fund	265	25100-25199
Federal Education Fund	267	25200-25249
Federal Miscellaneous Operating Grants Fund	290	25300-25899
Federal Unemployment Insurance Administration Fund	480	25900-25949
Federal Unemployment Insurance Occupational Training Fund	484	25950-25999
Federal Employment and Training Grants Fund	486	26000-26049



# FUND CLASSIFICATION MANUAL

## PART A – JOINT CUSTODY FUNDS TABLE OF CONTENTS

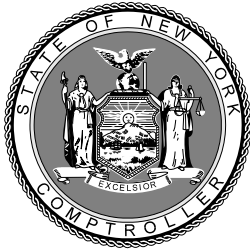
<u>CAPITAL PROJECTS FUND TYPE</u>	<u>CAS FUND NUMBER</u>	<u>SFS FUND RANGE</u>
State Capital Projects Fund	002	30000-30049
Dedicated Highway and Bridge Trust Fund	072	30050-30099
SUNY Residence Halls Rehabilitation and Repair Fund	074	30100-30299
NYS Canal System Development Fund	075	30300-30349
State Park Infrastructure Fund	076	30350-30399
Passenger Facility Charge Fund	077	30400-30449
Environmental Protection Fund	078	30450-30499
Clean Water/Clean Air Implementation Fund	079	30500-30549
Energy Conservation Thru Improved Transportation Bond Fund	101	30600-30609
Park and Recreation Land Acquisition Bond Fund	103	30610-30619
Pure Waters Bond Fund	105	30620-30629
Transportation Capital Facilities Bond Fund	109	30630-30639
Environmental Quality Protection Fund	115	30640-30649
Rebuild and Renew New York Transportation Bond Fund	121	30650-30659
Transportation Infrastructure Renewal Bond Fund	123	30660-30669
Environmental Quality Bond Act Fund	124	30670-30679
Accelerated Capacity and Transportation Improvements Bond Fund	126	30680-30689
Clean Water/Clean Air Bond Fund	127	30690-30699
State Housing Bond Fund	119	30700-30709
Smart Schools Bond Fund		30710-30719
Clean Water, Clean Air and Green Jobs Bond Fund		30720-30729
Outdoor Recreation Development Bond Fund	106	30750-30799
Rail Preservation and Development Bond Fund	118	30900-30949
Federal Capital Projects Fund	291	31350-31449
Forest Preserve Expansion Fund	310	31450-31499
Hazardous Waste Remedial Fund	312	31500-31549
Suburban Transportation Fund	327	31650-31699
Division for Youth Facilities Improvement Fund	357	31700-31749
Housing Assistance Fund	374	31800-31849
Housing Program Fund	376	31850-31899
Natural Resource Damages Fund	378	31900-31949
Department of Transportation Engineering Services Fund	380	31950-31999
Miscellaneous Capital Projects Fund	387	32200-32249
City University of New York Capital Projects Fund	388	32250-32299
Mental Hygiene Facilities Capital Improvement Fund	389	32300-32349
Correctional Facilities Capital Improvement Fund	399	32350-32399
State University Capital Projects Fund	384	32400-32999
New York State Storm Recovery Capital Fund		33000-33049
Dedicated Infrastructure Investment Fund		33050-33099



# FUND CLASSIFICATION MANUAL

## PART A – JOINT CUSTODY FUNDS TABLE OF CONTENTS

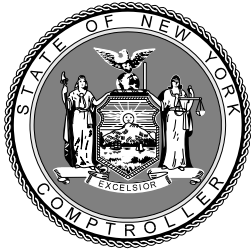
<u>DEBT SERVICE FUND TYPE</u>	<u>CAS FUND NUMBER</u>	<u>SFS FUND RANGE</u>
Debt Reduction Reserve Fund	064	40000-40049
Mental Health Services Fund	304	40100-40149
General Debt Service Fund	311	40150-40199
Housing Debt Fund	316	40250-40299
Department of Health Income Fund	319	40300-40349
Clean Water/Clean Air Fund	361	40400-40449
 <u>ENTERPRISE FUND TYPE</u>		
CUNY Senior College Program Fund	377	23250-23449
Youth Commissary Account	324	50000-50049
State Exposition Special Account	325	50050-50099
Correctional Services Commissary Account	326	50100-50299
Agencies Enterprise Fund	331	50300-50399
Office of Mental Health Sheltered Workshop Fund	351	50400-50449
Office for Persons with Developmental Disabilities Patient Workshop Fund	352	50450-50499
Mental Hygiene Community Stores Account	353	50500-50599
Unemployment Insurance Fund	481	50650-50699
CUNY Senior College Operating Fund	176	60850-60899
 <u>INTERNAL SERVICE FUND TYPE</u>		
Centralized Services Account	323	55000-55049
Agencies Internal Service Account	334	55050-55099
Mental Hygiene Revolving Account	343	55100-55149
Youth Vocational Education Account	347	55150-55199
Joint Labor/Management Administration Account	394	55200-55249
Audit and Control Revolving Account	395	55250-55299
Health Insurance Revolving Account	396	55300-55349
Correctional Industries Revolving Account	397	55350-55399



# FUND CLASSIFICATION MANUAL

## PART A – JOINT CUSTODY FUNDS TABLE OF CONTENTS

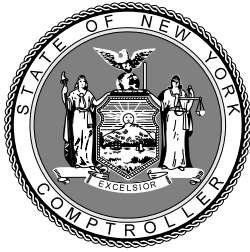
<u>TRUST AND AGENCY FUND TYPE</u>	<u>CAS FUND NUMBER</u>	<u>SFS FUND RANGE</u>
<u>Agency Funds:</u>		
School Capital Facilities Financing Reserve Fund	130	60050-60149
Child Performer's Holding Fund	135/136/137	60150-60199
Employees Health Insurance Fund	152	60200-60249
Social Security Contribution Fund	153	60250-60299
NYS Employee Payroll Withholding Fund	154	60300-60399
Employees Dental Insurance Fund	162	60400-60449
Management Confidential Group Insurance Fund	163	60450-60499
Lottery Prize Fund	165	60500-60549
Health Insurance Reserve Receipts Fund	167	60550-60599
Miscellaneous NYS Agency Fund	169	60600-60799
EPIC Escrow Fund	175	60800-60849
MMIS Statewide Escrow Fund	179	60900-60949
Special Education Fund	309	60950-60999
State University New York Revenue Collection Fund	344	61000-61099
State University Federal Direct Lending Program Fund	382	61100-61999
SSP SSI Payment Escrow Fund		62000-62049
<u>Trust:</u>		
Common Retirement Fund	400	65000-65049
Retiree Health Benefit Trust		65050-65099
<u>Private Purpose Trust:</u>		
College Savings Account	339	22022
Agriculture Producers' Security Fund	021	66000-66049
Milk Producers' Security Fund	022	66050-66099



# FUND CLASSIFICATION MANUAL

## PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

<u>GENERAL FUND</u>	<u>BUSINESS UNIT</u>
Addiction Services and Supports, Office of: Revenue Collection	OAS01
Adirondack Park Agency: Revenue Collection	APA01
Agriculture and Markets, Department of: Revenue Collection	AGM01
Children and Family Services, Office of: Revenue Collection	CFS01
Corrections and Community Supervision, Department of: Revenue Collection	DOC01
General Services, Office of: Escrow Account Executive Mansion Expenses	OGS01
Health, Department of : Medicaid Recoveries Account Revenue Collection	DOH01
Higher Education Services Corporation: Tuition Assistance Program Recoveries	HES01
Mental Health, Office of: Medication Grant Program Revenue Collection	OMH01
Motor Vehicles, Department of: Revenue Collection	DMV01
New York State Gaming Commission: Revenue Collection	GAM01
New York State Commission on Ethics and Lobbying in Government: Revenue Collection	CPI01
Persons with Developmental Disabilities, Office for: Electronic Benefits Account Facility Revenue Collection Revenue Collection	OPD01

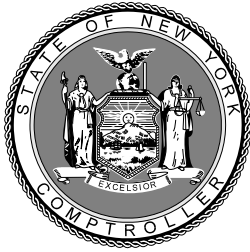


# FUND CLASSIFICATION MANUAL

## PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

<u>GENERAL FUND (Cont'd):</u>	<u>BUSINESS UNIT</u>
State Comptroller, Office of: Revenue Collection Tobacco Settlement	OSC01
Taxation and Finance, Department of: Stock Transfer Incentive	TAX01
 <u>SPECIAL REVENUE FUND</u>	
Agriculture and Markets, Department of: Marketing and Publicity Account	AGM01
Children and Family Services, Office of: Medicaid Reimbursement Account Revenue Collection	CFS01
Civil Service, Department of: Affirmative Action Advisory Council Exam Application Fees	DCS01
Corrections and Community Service, Department of: Revenue Collection	DOC01
Education, State Department of: Archives Partnership Trust Endowment Revenue Collection Revenue Collection – Batavia School for the Blind Revenue Collection – Rome School for the Deaf	SED01
Elections, Board of: Revenue Collection	BOE01
Environmental Conservation, Department of: Revenue Collection	DEC01
Financial Services, Department of: Liquidation Bureau – Property and Liability Insurance Security Liquidation Bureau – Public Motor Vehicle Liability Security Medical Indemnity Fund Rate Stabilization Pool Revenue Collection State Transmitter of Money Insurance	DFS01

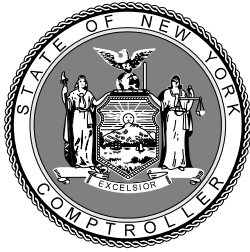




# FUND CLASSIFICATION MANUAL

## PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

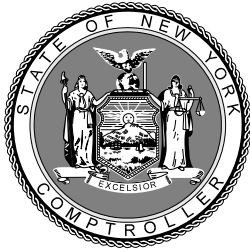
<u>SPECIAL REVENUE FUND (Cont'd.):</u>	<u>BUSINESS UNIT</u>
Virtual Currency Fund	
Workers' Compensation Security Account	
Workers' Compensation Security Fund Payment Account	
General Services, Office of:	OGS01
Revenue Collection	
Health, Department of:	DOH01
Clinical Lab Fee	
Elderly Pharmaceutical Insurance Coverage (EPIC) Program	
Health Facilities Assessments	
Hospital Fees	
Medicaid Disproportionate Share (Indigent Care Pools)	
Public Goods Pool	
Revenue Collection	
Women, Infants, and Child (WIC) Program	
Homeland Security and Emergency Services, Division of:	DHS01
Fire Academy Account	
Housing and Community Renewal, Division of:	HCR01
Maximum Base Rent	
Revenue Collection	
Labor, Department of:	DOL01
Revenue Collection	
Lake George Park Commission:	LGP01
Revenue Collection	
Military and Naval Affairs, Division of:	DMN01
Revenue Collection	
New York State Gaming Commission:	GAM01
Revenue Collection	
Parks, Recreation and Historic Preservation, Office of:	PRK01
Revenue Collection	
People with Developmental Disabilities, Office for:	OPD01
Nonexpendable Trust	
Public Service, Department of:	DPS01
Revenue Collection	



# FUND CLASSIFICATION MANUAL

## PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

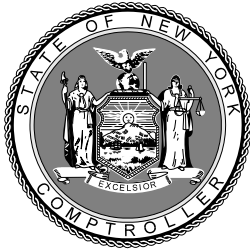
	<u>BUSINESS UNIT</u>
<u>SPECIAL REVENUE FUND (Cont'd.):</u>	
State, Department of: Revenue Collection	DOS01
State Comptroller, Office of the: Tax Collection	OSC01
State University of New York: Revenue Collection Student Loan Repayment	SNY01
Taxation and Finance, Department of: Revenue Collection SUNY Dormitory Facilities Revenue – Repair and Rehabilitation World Trade Center Memorial Foundation	TAX01
Transportation, Department of: Revenue Collection	DOT01
Unified Court System: Revenue Collection	UCS01
Workers' Compensation Board: Revenue Collection	WCB01
<u>DEBT SERVICE FUND</u>	
Addiction Services and Supports, Office of: Revenue Collection	OAS01
Health, Department of: Revenue Collection	DOH01
Mental Health, Office of: Revenue Collection	OMH01
State Comptroller, Office of the: Tax Collection	OSC01
Taxation and Finance, Department of: DASNY Community College Tuition and Instructional Income DASNY Mental Hygiene Facilities Improvements SUNY Construction Fund Debt Service	TAX01



# FUND CLASSIFICATION MANUAL

## PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

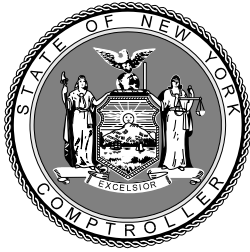
	<u>BUSINESS UNIT</u>
<u>CAPITAL PROJECTS FUND</u>	
State Comptroller, Office of the: Hazardous Waste Remediation Collection Tax Collection – Highways and Bridges	OSC01
State Police, Division of: Revenue Collection	DSP01
Taxation and Finance, Department of: SUNY Construction Fund Capital Projects	TAX01
<u>ENTERPRISE FUND</u>	
Agriculture and Markets, Department of: New York State Fair Revenue Collection	AGM01
Labor, Department of: Unemployment Insurance Fund Clearing Account	DOL01
<u>INTERNAL SERVICE FUND</u>	
Corrections and Community Supervision (Corcraft), Department of: Revenue Collection	COR01
<u>PRIVATE PURPOSE TRUST</u>	
Agriculture and Markets, Department of: Producer Security	AGM01
State Comptroller, Office of the: New York State College Choice Tuition Savings	OSC01



# FUND CLASSIFICATION MANUAL

## PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

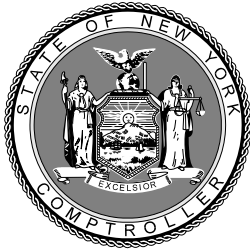
<u>AGENCY FUND</u>	<u>BUSINESS UNIT</u>
Agriculture and Markets, Department of: Farmers Market Nutrition Program Marketing and Publicity Account	AGM01
Arts, Council on the: Theater Development	ART01
Children and Family Services, Office of: Youth Residents	CFS01
Civil Service, Department of: Employees' Health Insurance Premiums Collection	DCS01
Corrections and Community Supervision, Department of: Employee Benefit Account Incarcerated Individuals' Account Occupational Therapy	DOC01
Criminal Justice Services, Division of: Fingerprint Fees	DCJ01
Education, State Department of: State Schools Student Activity Accounts	SED01
Employee Relations, Office of: Arbitrator Panel Administration New York State Flex Spending Account	OER01
Environmental Conservation, Department of: Coastal Erosion Projects Escrow	DEC01
Financial Services, Department of: Family Leave Benefits Account Foreign Fire Insurance Tax	DFS01
Health, Department of: American Indian Health Program Early Intervention Program Medicaid Miscellaneous Agency Account Patients' Account	DOH01



# FUND CLASSIFICATION MANUAL

## PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

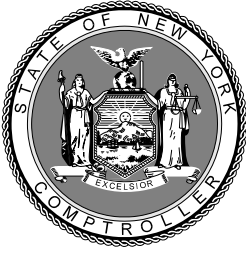
<u>AGENCY FUND (Cont'd):</u>	<u>BUSINESS UNIT</u>
Higher Education Services:	HES01
Guaranteed Student Loans	
Labor, Department of:	DOL01
Minimum and Prevailing Wage and Wage Claim Payment Account	
Law, Department of:	LAW01
Civil Recoveries	
Medicaid Fraud Control Escrow	
Restitution Account	
Mental Health, Office of:	OMH01
Employee Benefits and Escrow	
Patients' Account	
Motor Vehicles, Department of:	DMV01
Revenue Collection	
New York State Gaming Commission:	GAM01
Lottery Prizes	
Parks, Recreation and Historic Preservation, Office of:	PRK01
Miscellaneous Agency Account	
People with Developmental Disabilities, Office for:	OPD01
Patients' Account	
State Comptroller, Office of the:	OSC01
Abandoned Property	
Adult Use Cannabis – Localities Share	
City of Troy Debt Service Account	
City of Troy Municipal Assistance State Aid	
Comptroller's Refund	
Hudson River – Black River	
Income Tax Refund	
Justice Court	
MTA Marketplace Sales – Localities Share	
MTA Peer-to-Peer Car Sharing – Localities Share	
MTA State Assistance	
Ogdensburg Bridge and Port	
Pass Through Entity Tax – Localities Share	



# FUND CLASSIFICATION MANUAL

## PART B – SOLE CUSTODY FUNDS TABLE OF CONTENTS

<u>AGENCY FUND (Cont'd):</u>	<u>BUSINESS UNIT</u>
Port of Oswego	
Public Asset Account	
Sales Tax Holding – Localities Share	
State Police, Division of:	DSP01
Seized Asset	
State University of New York:	SNY01
Miscellaneous Agency Account	
Taxation and Finance, Department of:	TAX01
DASNY NYC HHC Litigation Holding Account	
Exchange Account	
Linked Deposit Program	
Special Investigation Program	
State University Construction Fund Payroll Deductions	
Temporary and Disability Assistance, Office of:	TDA01
Exchange Account	
Title IV-D Child Support	
Unified Court System:	UCS01
Judiciary Trust	



# FUND CLASSIFICATION MANUAL

## PREFACE

The purpose of this manual is to provide information on each of the funds of the State that are included in the State's financial statements. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

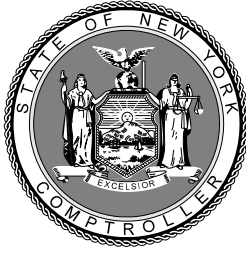
### I. FUND CLASSIFICATION

New York State has three broad fund types as follows:

A. GOVERNMENTAL FUND TYPES - those funds through which most governmental functions are financed. Often called 'source and disposition,' 'expendable,' or 'governmental type,' they focus on flow of spendable resources. Governmental funds use the modified accrual basis of accounting and the focus in financial statements is on major funds. These funds include:

1. General Fund – the State's principal operating fund for all tax and other revenues and for all expenditures not required to be accounted for in other funds. All assets and liabilities are current and spending is controlled through the annual financial plan/budgetary process.
2. Special Revenue Funds – are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditure for specified current operating purposes.<sup>1</sup> Special Revenue Funds include all federal funds unless the federal grant is for capital purposes.
3. Debt Service Funds – are used to account for the accumulation of resources (cash and investments) for the payment of interest and principal on long-term general obligation debt and other financing arrangements, including any related expenses. Revenues are generally derived from General Fund contributions (transfers), dedicated taxes, transfers from other funds, patient fees, tuition and other miscellaneous revenues, which are restricted for payment of debt service.
4. Capital Projects Funds – are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or in trust funds for individuals, private organizations, or other governments). Revenues and fund sources are generated from bond issuances, federal government grants, General Fund contributions (transfers) and dedicated taxes.
5. Permanent Funds - are used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that benefit the government or its citizenry.<sup>1</sup> Currently, the State does not have any permanent funds for accounting and financial reporting purposes.

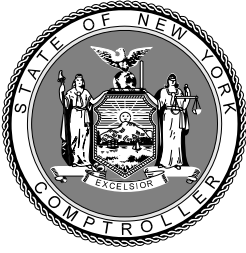
<sup>1</sup> GASB Cod., Section 1300 and Section 2 (8) of the State Finance Law.



## FUND CLASSIFICATION MANUAL

- B. PROPRIETARY FUND TYPES – are used to account for activities, which are similar to private business enterprises. Proprietary fund types include internal service and enterprise funds. The financial statements focus on major funds.
1. Internal Service Fund- may be used to report any activity that provides goods or services predominately to other funds, departments, or agencies of the primary government on a cost reimbursement basis.<sup>1</sup>
  2. Enterprise Fund – may be used to report any activity for which a fee is charged to external users for goods or services.<sup>1</sup>
- C. FIDUCIARY FUND TYPES - are used to account for assets held by the State in a trustee (or fiduciary) capacity or as an agent for individuals, private organizations, other governmental units and/or other funds and include:
1. Pension Trust Fund - is used to account for the assets of the New York State and Local Employees' Retirement System and the New York State and Local Police and Fire Retirement System, jointly known as the New York State and Local Retirement System.
  2. Investment Trust Funds – are used to report the external portion of investment pools.<sup>1</sup> Currently the State does not have any investment trust funds for accounting and financial reporting purposes.
  3. Private Purpose Trust Funds – are used to account for all other trust arrangements where the principal and income benefit individuals, private organizations, or other governments.
  4. Agency Funds - are custodial in nature (assets equal liabilities) and do not involve the measurement of the results of operations. Agency funds function primarily as a clearing mechanism for cash resources collected by the State. They hold cash for a brief period until disbursements are made to authorized recipients. They do not have fund equity and have no measurement focus.
  5. Custodial Funds – report fiduciary activities that are not required to be reported in another fiduciary fund type. This includes fund type activities held for the benefit of individuals, organizations or other governments that are not part of the State's reporting entity.



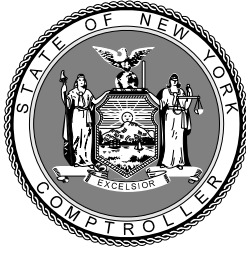


# FUND CLASSIFICATION MANUAL

## II. CUSTODY

The financial operations of the State are carried out and recorded in a relatively complex fund structure. One of the reasons for the complexity is that enacted legislation has established funds either in the joint custody or the sole custody of certain designated State officials. For purposes of classifying State funds as to custody the following categories are used:

1. Joint Custody - funds in the dual custody of the Comptroller and the Commissioner of Taxation and Finance (State Treasury). Joint custody funds are sometimes referred to as "Treasury Funds" or the "State Treasury". The bulk of the State's activities are carried out through joint custody funds. Accounting transactions for joint custody funds are processed through the central accounting system and idle cash is subject to investment by the Comptroller. All payments out of such funds are made after audit and upon the warrant of the Comptroller; checks are issued by the State Treasurer.
2. Sole Custody Funds - funds that have been designated by law to be held in the sole custody of a specified State Official and consist of three types:
  - (a) Sole Custody - Comptroller - those funds for which the Comptroller has been designated by law as the custodian. Accounting is performed in manual or stand alone computer systems separate from the Statewide Financial System or within the SFS using the Sole Custody functionality. Idle cash is invested by the Comptroller. Payments are subject to pre-audit by the Comptroller and are authorized by an OSC officer.
  - (b) Sole Custody - Commissioner of Taxation and Finance - those funds for which the Commissioner of Taxation and Finance has been designated by law as the custodian. Accounting is performed either in agency based systems outside the Statewide Financial System or within the SFS using the Sole Custody Accounting functionality. Idle cash is invested by the Commissioner of Taxation and Finance. Payments are made by the Commissioner of Taxation and Finance upon authorization of the Commissioner or the agency administering the program accounted for in the sole custody fund.
  - (c) Sole Custody - Other State Departments and Agencies - those funds where for practical reasons the head of another State department or agency has been designated generally by law as the custodian. Accounting is performed either in agency based systems outside the Statewide Financial System or within the SFS using the Sole Custody Accounting functionality. Idle cash is invested by the head of the agency. Payments are made upon authorization of an agency officer.



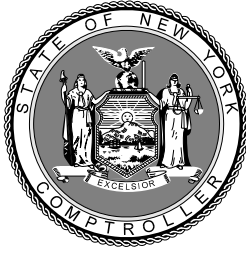
# FUND CLASSIFICATION MANUAL

### III. FUNDS SUBJECT TO APPROPRIATION CONTROL

Article VII, Section 7 of the Constitution and Section 4 of the State Finance Law define which State funds are subject to appropriation control. Generally no money shall be paid from any fund under the management of the state or any agency or officer thereof except in pursuance of an appropriation by law. The only exception to this requirement is for funds that would be classified as Trust and Agency – Agency Funds, where the ownership and equitable title to the moneys belong to an individual or organization and the State agency or officer having custody of such moneys is merely acting as agent pending transfer to the rightful owner. Such transfer may be made without an appropriation by law. In addition other statutes may require that certain funds be subjected to appropriation control. For each fund in this manual the determination that it is subject to appropriation control is based on it being appropriated or reappropriated or that it should be appropriated according to the above constitutional or statutory requirements.

### IV. RELATIONSHIP OF FUNDS AND BANK ACCOUNTS

There have been instances where the relationship between funds and bank accounts has been misunderstood. While it is possible that a fund is managed through a single bank account, there is no requirement of a one-for-one relationship, that is, one fund and one bank account. A fund may frequently maintain cash in several bank accounts, and one bank account (e.g. the State's General Checking Account) may contain cash for more than one fund. A bank account may also be utilized in conjunction with agency cash advance accounts or revenue collection accounts, neither of which are funds as previously defined.



# FUND CLASSIFICATION MANUAL

## V. SCOPE AND ORGANIZATION OF FUND CLASSIFICATION MANUAL

The Fund Classification Manual contains all Joint Custody Funds in the New York State Accounting System and those Sole Custody Funds for which financial data for the State's financial statements is derived from sole custody reports submitted annually. Funds of public authorities and public benefit corporations for which financial data for the State's financial statements is derived from the public authority's or public benefit corporation's financial statements are not included in the Fund Classification Manual. In addition funds of the City University of New York (CUNY) are not included. Their funds are in the custody of the Comptroller of the City of New York and account for the operations of the senior colleges and the community colleges.

The Fund Classification Manual is organized as follows:

### Part A - Joint Custody Funds

Joint Custody Funds are listed by the fund value used in the New York State Statewide Financial System within the Budgetary Fund Classification Type.

### Part B - Sole Custody Funds

Sole Custody Funds are listed by the Business Unit responsible for administering the fund.

Any questions related to this manual should be directed to the Bureau of Financial Reporting and Oil Spill Remediation (518-474-3277) or send an email to [FinRep@osc.ny.gov](mailto:FinRep@osc.ny.gov).



Office of the State Comptroller

# FUND CLASSIFICATION MANUAL

## **JOINT CUSTODY FUNDS**

## **GENERAL FUND GROUP**



# FUND CLASSIFICATION MANUAL

## GENERAL FUND - LOCAL ASSISTANCE ACCOUNT

Custody:	Joint	Range:	10000-10049
Year Established:	1981	CAS Fund Number:	001
Authorization:	State Finance Law, §72 (2a)	SFS Fund Number:	10000
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for General Fund expenditures for local assistance.

### Revenue Sources:

General Fund taxes, fees, and other miscellaneous revenues required to make local assistance payments.

### Nature of Expenditures:

State grants to, or State expenditures on behalf of, or certain contractual payments to counties, cities, towns, villages, school districts and other local entities.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## GENERAL FUND - STATE OPERATIONS ACCOUNT

Custody:	Joint	Range:	10050-10099
Year Established:	1981	CAS Fund Number:	003
Authorization:	State Finance Law, §72 (2b)	SFS Fund Number:	10050
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for General Fund expenditures for state purposes.

### Revenue Sources:

General Fund taxes, fees, and other miscellaneous revenues required to make state purposes payments.

### Nature of Expenditures:

Operating costs of State departments and agencies; general state charges, including employee fringe benefits; certain contractual payments to localities; certain financial assistance to individuals and not-for-profit organizations; and interest on Tax and Revenue Anticipation Notes (TRANS) and Bond Anticipation Notes (BANS).

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account



# FUND CLASSIFICATION MANUAL

## TAX STABILIZATION RESERVE ACCOUNT

Custody:	Joint	Range:	10100-10149
Year Established:	1984	CAS Fund Number:	004
Authorization:	State Finance Law, §92	SFS Fund Number:	10100
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

### General Purpose:

To provide a reserve to finance a cash basis operating deficit in the General Fund at the end of the fiscal year and to make temporary loans to the General Fund during the year.

### Revenue Sources:

Any cash surplus in the General Fund at the end of the fiscal year, provided that such amount to be transferred shall not exceed .2% of the General Fund norm (aggregate amount disbursed from the General Fund) for that year, or cause the reserve account to increase to an amount in excess of 2% of the General Fund norm.

### Nature of Expenditures:

Transfers to the General Fund at the end of the fiscal year to finance a cash basis operating deficit and for making temporary loans to the General Fund during the fiscal year, which must be repaid by the end of the fiscal year.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:

This account was formerly accounted for in the State Purposes Reserve Account and the Local Assistance Reserve Account. Chapter 405 (38), Laws of 1981 abolished these accounts and authorized the transfer of their balances to the Tax Stabilization Reserve Account on July 7, 1984.



# FUND CLASSIFICATION MANUAL

## CONTINGENCY RESERVE FUND

Custody:	Joint	Range:	10150-10199
Year Established:	1993	CAS Fund Number:	005
Authorization:	Chapter 60, §41, Laws of 1993	SFS Fund Number:	10150
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

### General Purpose:

To provide a reserve to finance special (unanticipated) payments as authorized by the State Legislature. Also may be temporarily loaned to the General Fund–State Operations Account (10050).

### Revenue Sources:

Transfers from the General Fund-State Operations Account (10050), in amounts certified by the Budget Director, of "savings" resulting from the refinancing of outstanding debt of the State or its public authorities; and appropriated transfers from other funds.

### Nature of Expenditures:

Payment of judgments against the State where the amount is in excess of \$25 million and such payments are not previously appropriated, or emergency payments relating to natural or physical disasters, or to make payments for the enhancement of the State's economy.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Division of the Budget  
Division of Homeland Security & Emergency Services

### Sub Funds:

None

### Bank Accounts:

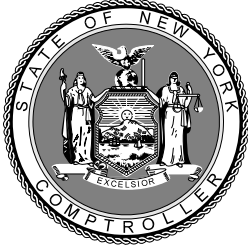
Part of the General Checking Account

### Other:

Pursuant to Chapter 610, section 11, of the Laws of 1993: The first \$75 million of such savings are transferred from the General Fund to the CRF. The next \$19 million will be transferred to the Environmental Protection Fund. Any remaining savings are transferred to the CRF.

Pursuant to Chapter 56 of the Laws of 2009, moneys so temporarily loaned to the General Fund in its fiscal year, shall be repaid in cash during the same fiscal year.





## FUND CLASSIFICATION MANUAL

### UNIVERSAL PRE-KINDERGARTEN RESERVE FUND

Custody:	Joint	Range:	10200-10249
Year Established:	2000	CAS Fund Number:	006
Authorization:	State Finance Law §97-vvv	SFS Fund Number:	10200
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

#### General Purpose:

To account for funds that are set aside, at the request of a school district, pending the approval of the school district's application to begin a pre-kindergarten program by the NYS Department of Education.

#### Revenue Sources:

Transfers from the General Fund - Local Assistance Account (10000) <sup>(1)</sup> pursuant to Education Law §3602-e(10)(f). <sup>(2)</sup>

#### Nature of Expenditures:

Grants to school districts shall be paid pursuant to statute, but without an appropriation.

Subject to Appropriation Control:      Yes       No

#### Administering Agency:

Department of Education

#### Sub Funds:

None

#### Bank Accounts:

Part of General Checking Account

#### Notes:

- (1) Pursuant to law, any funds remaining on deposit in the fund as of 7/1/2002 would be transferred to the General Fund.
- (2) Chapter 57 of the Laws of 2007, Part B, section 19, pg 72, repealed Education Law §3602-e(10)(f). However, the reference to Education Law §3602-e(10)(f) was not removed from State Finance Law, §97-vvv.



# FUND CLASSIFICATION MANUAL

## COMMUNITY PROJECTS FUND

Custody: Joint  
Year Established: 1996  
Authorization: State Finance Law, §99-d  
as added by Chapter 474, Laws of 1996  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

Range: 10250-10299  
CAS Fund Number: 007  
SFS Fund Number: 10250

### General Purpose:

To account for various grants, awards and contracts with local governments, not for profit organizations and community groups sponsored by individual Legislators and the Governor. These are often referred to as member items.

### Revenue Sources:

Moneys transferred from the General Fund – State Operations Account (10050), or any other moneys required to be transferred or deposited pursuant to law.  
Moneys may not be transferred or loaned between accounts of this fund, unless specifically provided by law, or by letter signed by the Budget Director upon the joint request of the secretaries of the two Finance Committees.

### Nature of Expenditures:

Various "community projects" to be designated by appropriation. Supplemental payments to certain diagnostic and treatment centers and academic dental clinics were authorized from August 1, 2006-October 31, 2006 pursuant to Chapter 637 of the Laws of 2006.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Division of the Budget

### Sub Funds:

Separate sub-funds required. There are currently eight (10251 – 10258).

### Bank Accounts:

General Checking

### Other:

By the close of each fiscal year, all remaining amounts not yet transferred shall be transferred to the designated accounts for which such transfers were authorized. Chapter 474, Section 262, of the Laws of 1996 authorizes transfers for fiscal year 1996-97. Revised amounts are legislatively authorized annually thereafter.

Appropriations in this fund will lapse on 9/15/XX, and each appropriation is available for liabilities incurred during and after the fiscal year for which the appropriations are enacted, thru the lapse date.

The State is not liable for payments if insufficient money is available for transfer to any account of this fund.



# FUND CLASSIFICATION MANUAL

## RAINY DAY RESERVE FUND

Custody:	Joint	Range:	10300-10349
Year Established:	2007	CAS Fund Number:	008
Authorization:	State Finance Law, §92-cc	SFS Fund Number:	10300
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for funds set aside for use during economic downturns or in response to a catastrophic event.

### Revenue Sources:

Transfers from the General Fund – State Operations Account (10050). A maximum balance not to exceed 15% of the aggregate amount projected to be disbursed from the General Fund during the fiscal year immediately following the then-current fiscal year.

### Nature of Expenditures:

The Fund may only be used to meet General Fund financial plan shortfalls attributable to economic downturns or to finance expenses related to catastrophic events. (State Finance Law §92-cc(2))

Subject to Appropriation Control: Yes \_\_\_ No \_\_\_

### Administering Agencies:

Division of the Budget

### Sub Funds:

### Bank Accounts:

Part of the General Checking Account.

### Other:

#### **Notifications Required:**

Prior to authorizing any transfer from the rainy day reserve fund pursuant to the provisions of this section, the director of the budget shall notify the speaker of the assembly, the temporary president of the senate, and the minority leaders of the assembly and the senate. Such letter shall specify the reasons for the transfer and the amount thereof.

#### **Repayments:**

Pursuant the Chapter 56 of the Laws of 2009-10, moneys temporarily loaned to the General Fund during any fiscal year, shall be repaid in cash during the same fiscal year. Any transfer authorized as a result of a catastrophic event shall be subject to repayment provisions to be proposed by the Governor and implemented by appropriation or transfer of funds.



## FUND CLASSIFICATION MANUAL

### REFUND RESERVE ACCOUNT

Custody:	Joint	Range:	10400-10449
Year Established:	1978	CAS Fund Number:	017
Authorization:	State Finance Law, §71, and Tax Law, §171-a	SFS Fund Number:	10400
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

#### General Purpose:

To account for General Fund resources set aside at fiscal year-end to guard against economic downturns and revenue shortfalls and pay for tax refunds.

#### Revenue Sources:

Transfers from the General Fund-State Operations Account.

#### Nature of Expenditures:

April 1<sup>st</sup> transfers to the General Fund - State Operations Account (10050) to pay personal income tax refunds and other General Fund liabilities.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Office of State Comptroller

#### Sub Funds:

None

#### Bank Accounts:

Part of the General Checking Account

#### Other:

As part of the State's multi-year effort to end the Spring Borrowing through the Local Government Assistance Corporation (LGAC), State funds were deposited annually from 1993-94 through 1995-96 in the refund reserve account. The amounts deposited were \$114 million in 1993-94, \$136 million in 1994-95, and \$271 million in 1995-96.

Since 1994-95, when the Earned Income Tax Credit (EITC) was created, funds have been deposited in the Refund Reserve Account at the end of each fiscal year to pay for a portion of the cost of tax reductions.



## FUND CLASSIFICATION MANUAL

Other:

This practice reflects the State's fiscal policy of reserving funds to pay for tax reductions, provide resources for fiscal stability and to pay personal income tax refunds and other liabilities.

The following table presents the composition of the Refund Reserve Account in recent years.

<b>Fiscal Year Ended March 31</b>	<b>Total Refund Reserve Balance (Amounts in millions)</b>
2003	627
2004	1,224
2005	1,328
2006	2,040
2007	1,715
2008	1,187
2009	577
2010	978
2011	13
2012	358
2013	190
2014	646
2015	5,407
2016	7,053
2017	5,875
2018	7,581
2019	5,120
2020	6,418
2021	6,635
2022	29,687
2023	37,149
2024	40,030

**Prior to April 1, 2005 the Refund Reserve Account was not accounted for within the General Fund.**



# FUND CLASSIFICATION MANUAL

## GENERAL FUND

Custody:	Joint	Range:	10450-10499
Year Established:	1982	CAS Fund Number:	100
Authorization:	State Finance Law, §72	SFS Fund Number:	10450
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for all financial resources of the State except those required to be accounted for in another fund.

### Revenue Sources:

Taxes, fees and other miscellaneous revenues not required to be accounted for in other funds.

### Nature of Expenditures:

Local assistance as accounted for in the Local Assistance Account; the operating costs of New York State government as accounted for in the State Operations Account and for transfer to a capital projects fund or a debt service fund pursuant to §72(3) of the State Finance Law.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

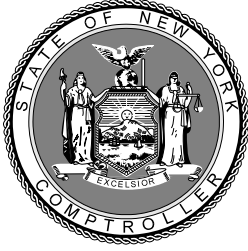
### Sub Funds:

Local Assistance Account (See 10000)  
State Operations Account (See 10050)

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## FRINGE BENEFIT ESCROW ACCOUNT

Custody:	Joint	Range:	10500-10549
Year Established:	1970	CAS Fund Number:	166
Authorization:	State Finance Law, §8-b & Civil Service Law, §168	SFS Fund Number:	10500
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for the billings and collections of the Centralized Fringe Benefit Billing System to recover a fair share of the employer's share of fringe benefits costs attributable to employees. All collections are used to 'offset' appropriated general state charge payments from the State Operations Account (10050).

### Revenue Sources:

Collections of amounts billed to various State departments and agencies.

### Nature of Expenditures:

Payments of employee benefits and indirect cost transfers to the State Operations Account (10050).

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

Various sub-funds based on benefit type.

### Bank Accounts:

Part of the General Checking Account

### Other:

Beginning in July 2018 the fringe benefit billing and payment process was automated. The Fringe Benefit Escrow Fund is no longer being utilized to account for fringe benefit receipts and disbursements. All receipts and disbursements are now being processed and reported directly in the General Fund - State Operations Account.



## FUND CLASSIFICATION MANUAL

### TOBACCO REVENUE GUARANTEE FUND

Custody:	Joint	Range:	10550-10599
Year Established:	2003	CAS Fund Number:	348
Authorization:	State Finance Law, §97-cccc <sup>(1)</sup>	SFS Fund Numbers:	10550
Budgetary Classification:	General Fund		
GAAP Classification:	General Fund		

#### General Purpose:

To account for the moneys set aside for payment to the HCRA Resources Fund.

#### Revenue Sources:

Transfer from General Fund available moneys including, but not limited to, Personal Income Tax Receipts.

#### Nature of Expenditures:

At the request of the Commissioner of Health, the Comptroller will transfer any funds on deposit in the Tobacco Revenue Guarantee Fund to the HCRA Resources Fund.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Office of the State Comptroller  
Department of Health

#### Sub Funds:

None

#### Bank Accounts:

Part of the General Checking Account

#### Other:

##### Budget Director

- **Annually**, as part of the Executive Budget submission the Budget Director is required to provide a HCRA financial plan which shall include quarterly estimates of HCRA receipts and disbursements. **Quarterly**, within 30 days of the end of the quarter, the Budget Director shall update the plan and provide a budget-to-actual comparison. These updates are to be provided to:





## FUND CLASSIFICATION MANUAL

- Temporary President of Senate
- Speaker of the Assembly
- State Comptroller

- Determines the amount due to the State from the Tobacco Master Settlement Agreement as of April 30th. <sup>(1)</sup>

### Commissioner of Health <sup>(1)</sup>:

- Quarterly, determines the receipts deposited to the credit of HCRA.

### Budget Director and Health Commissioner <sup>(1)</sup>:

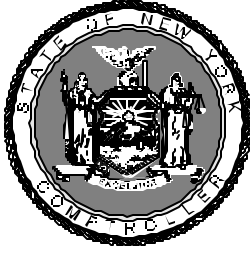
- Determines whether the actual receipts to be received prior to the end of each quarter are less than the greater of the planned receipts or estimated disbursements.
- If such a determination results in an underpayment or deficiency, the Budget Director shall immediately issue a notice to the Comptroller identifying the amount of such underpayment or deficiency.

### Comptroller <sup>(1)</sup>:

- **Notwithstanding** any provision of law, upon receipt of such notice of underpayment or deficiency, the **Comptroller** shall transfer from amounts available in the General Fund including but not limited to PIT collections, to the Tobacco Revenue Guarantee Fund the amount identified as the underpayment or deficiency
- The total amount transferred to the Tobacco Revenue Guarantee Fund during any such state fiscal year shall not exceed the amount of the state's share of the Tobacco Master Settlement Agreement as of April 30<sup>th</sup> of each such state fiscal year.

### Notes:

- (1) Pursuant to Chapter 109, §55(Part C) of the Laws of 2006, the provisions of State Finance Law §97-cccc(3) shall be suspended for the period April 1, 2007-March 31, 2011, and have no force and effect.



# **FUND CLASSIFICATION MANUAL**

## **JOINT CUSTODY FUNDS**

## **SPECIAL REVENUE FUND GROUP**



# FUND CLASSIFICATION MANUAL

## MENTAL HEALTH GIFTS AND DONATIONS FUND

Custody:	Joint	Range:	20000-20099
Year Established:	1977	CAS Fund Number:	019
Authorization:	Mental Hygiene Law §7.29 & §13.29	SFS Fund Number:	20000
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for various gifts and donations to Mental Hygiene facilities for purposes of the Office of Mental Health including maintenance, support and benefit of facility patients.

### Revenue Sources:

Gifts, donations and STIP interest.

### Nature of Expenditures:

Miscellaneous purchases for the use or benefit of the patients.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Mental Health  
Office for People with Developmental Disabilities

### Sub Funds:

Numerous; generally there is a subfund for each facility

### Bank Accounts:

Part of the General Checking Account

### Other:

Prior to 2003, this fund was part of the Expendable Trust Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



# FUND CLASSIFICATION MANUAL

## COMBINED EXPENDABLE TRUST FUND

Custody:	Joint	Range:	20100-20299
Year Established:	1982	CAS Fund Number:	020
Authorization:	State Finance Law §11 and §71	SFS Fund Number:	20100
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for various gifts, grants and bequests received by various State departments and agencies pursuant to §11 of the State Finance Law.

### Revenue Sources:

Gifts, grants, bequests, transfers from other funds, motor vehicle fees for certain special vanity license plates, and STIP interest on certain subfunds.

### Nature of Expenditures:

For purposes designated in the particular gift, grant or bequest.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

### Sub Funds:

Numerous; generally there is a separate subfund for each gift, grant or bequest.

### Bank Accounts:

Part of the General Checking Account

### Other:

Prior to April 2003, this fund was a part of the Expendable Trust Fund Group. As a result GASB Statement 34 and NCGA 1, it was reclassified to the Special Revenue Fund Group.



# FUND CLASSIFICATION MANUAL

## NEW YORK INTEREST ON LAWYER ACCOUNT FUND

Custody:	Joint	Range:	20300-20349
Year Established:	1983	CAS Fund Number:	023
Authorization:	State Finance Law §97-v	SFS Fund Number:	20300
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for moneys received by the Board of Trustees of the fund for the purposes of financing civil legal services to the poor and the improvement of the administration of justice.

### Revenue Sources:

STIP interest and interest on attorneys' IOLA accounts transmitted to the State quarterly by the banks having such accounts. In addition, the Board of Trustees is authorized to accept moneys from any source (e.g., donations).

### Nature of Expenditures:

No less than 75% of the total funds distributed is allocated to not-for-profit, tax-exempt providers of civil legal services to the poor. The remaining funds are earmarked for the improvement of the administration of justice, particularly regarding the elderly, the disabled and the poor. Up to 10% of the total funds available may be spent on administrative costs.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Board of Trustees of the New York Interest on Lawyer Account Fund

### Sub Funds:

20301 - IOLA Private Contributions

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## NEW YORK STATE ARCHIVES PARTNERSHIP TRUST FUND

Custody:	Joint	Range:	20350-20399
Year Established:	1992	CAS Fund Number:	024
Authorization:	Ch. 758, §7, Laws of 1992 as amended by Ch. 399, Laws of 1998	SFS Fund Number:	20350
Budgetary Classification:	Special Revenue Fund <sup>(3)</sup>		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for moneys made available for the preservation of archival records of New York's colonial and state government.

### Revenue Sources:

Donations; transfers from the NYS Local Government Records Management Improvement Fund (20500) pursuant to SFL §97-i(3); STIP interest; and transfers from the endowment account <sup>(2)</sup>.

### Nature of Expenditures:

Expenses of development (fundraising) campaigns; internships and fellowships to individuals in the field of preservation, archives and public programs; and operation of the NYS Archives Partnership Trust Board.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

NYS Archives Partnership Trust Board, a public benefit corporation <sup>(1)</sup>

### Sub Funds:

20351 - Archives Partnership Trust Operation and Maintenance Account

Bank Accounts: Part of the General Checking Account

### Other:

<sup>(1)</sup> The NYS Archives Partnership Trust Board is a public benefit corporation established to oversee the activities of the Trust and to raise funds for the preservation and archiving of State and colonial documents. The corporation has some, but not all, of the customary powers of a public benefit corporation. However, certain moneys of the Trust Fund are statutorily placed in the custody of the Comptroller and the Commissioner of Taxation & Finance for appropriated operations and maintenance expenses.

<sup>(2)</sup> The endowment account and the special project account are in the custody of the Trust Board.

<sup>(3)</sup> Prior to April 2003, this fund was part of the Expendable Trust Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



# FUND CLASSIFICATION MANUAL

## CHILD PERFORMER'S PROTECTION FUND

Custody:	Joint	Range:	20400-20449
Year Established:	2003	CAS Fund Number:	025
Authorization:	State Finance Law, §99-j	SFS Fund Number:	20400
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for the costs of administering the registration program necessary for ensuring the employment and education requirements for child performers who work or reside in New York State, pursuant to Article 4-A of the Labor Law.

### Revenue Sources:

Initial and renewal registration fees, penalties on employers in violation of Article 4-A of the Labor Law, and transfers from other funds.

### Nature of Expenditures:

Personal service and non-personal service related to administering the child performer requirements set forth in Article 4-A of the Labor Law.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Labor

### Sub Funds:

20401 - Child Performer Protection Account

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## TUITION REIMBURSEMENT FUND

Custody:	Joint	Range:	20450-20499
Year Established:	1990	CAS Fund Number:	050
Authorization:	State Finance Law §97-hh	SFS Fund Number:	20450
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for revenues that are earmarked for making tuition refunds to students when a proprietary vocational school fails to do so, and for administrative expenses.

### Revenue Sources:

Fees, assessments, penalties, fines and settlements relating to the supervision of proprietary vocational schools; moneys credited or transferred from any other fund or source; and STIP interest.

### Nature of Expenditures:

- Tuition Reimbursement Account: Payments to students pursuant to Education Law Article 101
- Proprietary Vocational School Supervision Account: Administrative expenses of the Education Department related to the supervision of such schools

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Education

### Sub Funds:

20451 - Tuition Reimbursement Account  
20452 - Proprietary Vocational School Supervision Account

Bank Accounts: Part of the General Checking Account

### Other:

- <sup>(1)</sup> §5007(11) of the Education Law provides: The state comptroller shall audit or cause to be audited the tuition reimbursement fund *once every two years* and produce an *audited* financial statement according to generally accepted accounting principles.





# FUND CLASSIFICATION MANUAL

## NEW YORK STATE LOCAL GOVERNMENT RECORDS MANAGEMENT IMPROVEMENT FUND

Custody:	Joint	Range:	20500-20549
Year Established:	1989	CAS Fund Number:	052
Authorization:	State Finance Law §97-i	SFS Fund Number:	20500
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for certain specified fees that are earmarked for improving local government records management.

### Revenue Sources:

- Fees imposed for recording or indexing various instruments pursuant to Civil Practice Law and Rules §8018 and §8021
- Fees collected pursuant to §7-614 of the Administrative Code of the City of New York
- STIP interest

### Nature of Expenditures:

- Up to \$2.3 million per year for the implementation and administrative costs of the Education Department for improving local government records management
- At least \$500,000 per year for the Documentary Heritage Program as provided in §140 of the Education Law
- At least \$300,000 per year for transfer to the Archives Partnership Trust Fund (20350)
- Any remaining moneys after these allocations are available for grants to local governments for local government records management improvement pursuant to §57.35 of the Arts and Cultural Affairs Law

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Education

### Sub Funds:

20501 - Local Government Records Management

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## SCHOOL TAX RELIEF FUND

Custody:	Joint	Range:	20550-20599
Year Established:	1998	CAS Fund Number:	053
Authorization:	State Finance Law §97-rrr	SFS Fund Number:	20550
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To reimburse school districts for the School Tax Relief (STAR) property tax exemptions for homeowners pursuant to the Real Property Tax law.

### Revenue Sources:

Personal income tax deposited pursuant to annual deposit schedules provided by the Budget Director.

### Nature of Expenditures:

School tax relief aid granted pursuant to the Real Property Tax Law and payable<sup>(1)</sup> pursuant to §3609-e of the Education Law.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Education

### Sub Funds:

20551 - School Tax Relief Account

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> STAR aid is payable on or before October 15<sup>th</sup>, November 15<sup>th</sup>, December 15<sup>th</sup>, 1<sup>st</sup> business day of January and March 31<sup>st</sup>.



# FUND CLASSIFICATION MANUAL

## CHARTER SCHOOLS STIMULUS FUND

Custody:	Joint	Range:	20600-20649
Year Established:	1998	CAS Fund Number:	054
Authorization:	State Finance Law §97-sss	SFS Fund Number:	20600
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	General Fund		

### General Purpose:

To provide discretionary financial support, including grants and loans to charter school applicants and to charter schools for start-up costs and for costs associated with the acquisition, renovation, or construction of school facilities.

### Revenue Sources:

Transfers from other funds; STIP interest; grants, gifts and donations from any public or private source.

### Nature of Expenditures:

Services and expenses related to the development, implementation and operation of charter schools, including facility costs and loans to authorized charter schools.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Education

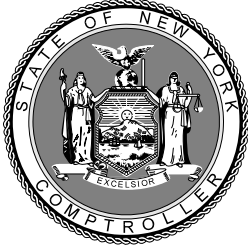
### Sub Funds:

20601 - Charter School Stimulus Account

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## NOT-FOR-PROFIT SHORT-TERM REVOLVING LOAN FUND

Custody:	Joint	Range:	20650-20699
Year Established:	1991	CAS Fund Number:	055
Authorization:	State Finance Law §97-jj <sup>*2</sup>	SFS Fund Number:	20650
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for loans to not-for-profit organizations made pursuant to State Finance Law §179-z.

### Revenue Sources:

Transfers from the General Fund and repayment of loans

### Nature of Expenditures:

Loans to not-for-profit organizations.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

20651 - Not-for-Profit Loan Account

### Bank Accounts:

Part of the General Checking Account

### Other:

Prior to April 2003, this fund was part of the Non-Expendable Trust Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



# FUND CLASSIFICATION MANUAL

## HEALTH CARE REFORM ACT (HCRA) RESOURCES FUND

Custody:	Joint	Range:	20800-20849
Year Established:	2005	CAS Fund Number:	061
Authorization:	State Finance Law, §92-dd	SFS Fund Number:	20800
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for health care initiatives financed with HCRA resources.

### Revenue Sources:

- (a) Assessments
- (b) Surcharges
- (c) Proceeds from the Sale of Public Assets
- (d) Cigarette and Vapor Tax Receipts
- (e) STIP interest on certain subfunds
- (f) EPIC fees and premiums received from program participants, drug manufacturer rebates and recoveries from insurance companies
- (g) All other moneys credited or transferred thereto from any other fund or source pursuant to law

### Nature of Expenditures: <sup>(1) (2) (3)</sup>

Administrative and program costs including transfers to the Public Goods Pool to finance payments made by the State's fiscal agent for selected programs authorized in statute, transfers to the Capital Projects Fund, and transfers to the Miscellaneous Special Revenue Empire State Stem Cell Trust Fund Account.

Subject to Appropriation Control: Yes  No

### Administering Agency:

Department of Health

### Sub Funds:

Numerous

### Bank Accounts:

Part of the General Checking Account



# FUND CLASSIFICATION MANUAL

Other:

- (1) For a complete listing of programs, refer to the Comptroller’s Monthly Cash Basis Report.
- (2) Pursuant to Article VII legislation, the Comptroller shall transfer, upon request of the Director of Budget, authorized amounts for the HEAL NY capital grant program to the Capital Projects Fund.
- (3) Pursuant to §2807-v of the Public Health Law, effective January 2007, the Comptroller is authorized and directed to transfer to the Miscellaneous Special Revenue Empire State Stem Cell Fund upon the request of the Director of Budget from the HCRA Resources Fund up to \$50.0m annually and not to exceed \$500.0m in total.

The following table represents the life to date transfers to the Stem Cell Fund:

<b>Fiscal Year End March 31</b>	<b>Transfer Amount</b>
2007	-0-
2008	-0-
2009	-0-
2010	-0-
2011	-0-
2012	\$45.0m
2013	\$40.0m
2014	\$25.8m
2015	\$26.5m
2016	\$30.3m
2017	\$30.3m
2018	\$18.9m
2019	\$33.1m
2020	\$26.6m
2021	\$17.1m
2022	\$5.0m
2023	\$3.0m
2024	\$1.5m
<b>Total</b>	<b>\$303.1m</b>



# FUND CLASSIFICATION MANUAL

## DEDICATED MASS TRANSPORTATION TRUST FUND

Custody:	Joint	Range:	20850-20899
Year Established:	1991	CAS Fund Number:	073
Authorization:	State Finance Law, §89-c	SFS Fund Number:	20850
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for moneys earmarked for mass transportation purposes.

### Revenue Sources:

- Petroleum Business and Motor Fuel taxes collected pursuant to Tax Law §301-J and §284-C
- Motor vehicle registration fees and fines collected pursuant to Vehicle & Traffic Law §401
- STIP interest
- Transfers from the General Fund

### Nature of Expenditures:

Reconstruction, replacement, purchase, modernization, improvement, reconditioning, preservation and maintenance of mass transit facilities, vehicles and rolling stock, or payment of debt service or operating expenses incurred by mass transit operating agencies.

Subject to Appropriation Control: <sup>(1)</sup> Yes  No

### Administering Agencies:

Department of Transportation

### Sub Funds:

20851 - NYC Transit Authority (its subsidiaries) and the Staten Island Rapid Transit Operating Authority Account  
20852 - Long Island R.R. Co. & Metro No. Commuter R.R. Co. Account  
20853 - Other Transit Authorities Account (Non MTA)

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> SFL §89-c(3) requires appropriations for payment to MTA for the current and next succeeding State fiscal year.



# FUND CLASSIFICATION MANUAL

## STATE LOTTERY FUND

Custody:	Joint	Range:	20900-20949
Year Established:	1967	CAS Fund Number:	160
Authorization:	State Finance Law, §92-c	SFS Fund Number:	20900
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Enterprise Fund		

### General Purpose:

To account for New York State Lottery operations.

### Revenue Sources:

Sale of lottery tickets and Video Lottery Terminal (VLT) receipts<sup>(1)</sup>, revenues from the sale of advertising on lottery tickets, VLT vendor's fees, unclaimed lottery prizes in excess of \$60 million<sup>(2)</sup>, and STIP interest on certain subfunds.

### Nature of Expenditures:

State aid for education<sup>(3)</sup> and administrative costs<sup>(4)</sup> of the New York State Lottery

Subject to Appropriation Control: Yes  No

### Administering Agencies:

New York State Gaming Commission  
Education Department

### Sub Funds:

20901 - Education  
20902 - Administration  
20903 - VLT Administration  
20904 - VLT Education

### Bank Accounts:

Part of the General Checking Account

### Other:

- (1) Video Lottery Gaming is authorized pursuant to §1617-a of the Tax Law.
- (2) Unclaimed prize money in excess of \$60 million is to be paid to the credit of the State Lottery Fund at the end of the fiscal year pursuant to §1614 of the Tax Law as amended by the Laws of 2019, Chapter 59, Part DD.
- (3) Pursuant to SFL §92-c(4)(a), moneys appropriated in any fiscal year for school aid are to be paid by the education department no later than November fifteenth.





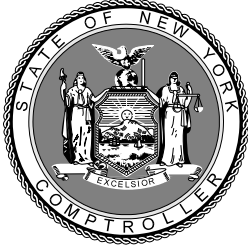
## FUND CLASSIFICATION MANUAL

(4) Pursuant to §1612 of the Tax Law, lottery game sales are allocated by game for education aid, administrative costs and prize payments as follows:

	<b>EDUCATION</b>	<b>ADMIN</b>	<b>PRIZES</b>
<b>Lotto</b>	45%	15%	40%
<b>Daily Numbers</b>	45%	5%	50%
<b>Win 4</b>	45%	5%	50%
<b>Pick 10</b>	45%	5%	50%
<b>Take 5</b>	45%	5%	50%
<b>Instant Cash</b>	20.75%	15%	64.25%*

\* Up to 5 new Instant Cash games per year may allocate up to 74.25% to prizes

Prizes are primarily paid from funds in the sole custody of the New York State Gaming Commission.



# FUND CLASSIFICATION MANUAL

## COMBINED STUDENT LOAN FUND

Custody:	Joint	Range:	20950-20999
Year Established:	1982	CAS Fund Number:	221
Authorization:	State Finance Law, §71	SFS Fund Number:	20950
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Enterprise Fund		

### General Purpose:

To account for the Student Loan Program administered by the State University of New York.

### Revenue Sources:

Repayments of student loans, default collections, annual Federal loan allocations, State matching funds transferred from the General Fund, and STIP interest on certain subfunds.

### Nature of Expenditures:

Student loans and administrative costs of the various student loan programs.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

State University of New York

### Sub Funds:

20951 – Combined Perkins	20956 – Health - State
20952 – Perkins Holding	20957 – Misc Grants DHHS
20953 – Health and Nursing Holding	20958 – Nursing - State
20954 – Health - Federal	20959 – Perkins State Reserve
20955 – Nursing - Federal	20960 – Perkins Combined State

### Bank Accounts:

Part of the General Checking Account

### Other:

Prior to 2003, this fund was part of the Non-Expendable Trust Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



# FUND CLASSIFICATION MANUAL

## SEWAGE TREATMENT PROGRAM MANAGEMENT AND ADMINISTRATION FUND

Custody:	Joint	Range:	21000-21049
Year Established:	1989	CAS Fund Number:	300
Authorization:	State Finance Law, §97-1	SFS Fund Number:	21000
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for moneys earmarked for the administrative costs of managing the Sewage Treatment Program and the Water Pollution Control Revolving Fund.

### Revenue Sources:

Transfers from the NYS Environmental Facilities Corporation's Water Pollution Control Revolving Fund pursuant to §1285-j of the Public Authorities Law, moneys made available pursuant to the Federal Water Pollution Control Act, and any other moneys made available for the purposes of this fund.

### Nature of Expenditures:

Administrative costs of the NYS Environmental Facilities Corporation and the Department of Environmental Conservation for administering and managing the Water Pollution Control Revolving Fund established by §1285-j of the Public Authorities Law and the Sewage Treatment Program established by §17-1909 of the Environmental Conservation Law.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

NYS Environmental Facilities Corporation  
Department of Environmental Conservation

### Sub Funds:

21001 - Environmental Facilities Corporation Administration Account  
21002 - Department of Environmental Conservation Administration Account

### Bank Accounts:

Part of the General Checking Account

### Other:



## FUND CLASSIFICATION MANUAL

### ENVIRONMENTAL CONSERVATION SPECIAL REVENUE FUND

Custody:	Joint	Range:	21050-21149
Year Established:	1992	CAS Fund Number:	301
Authorization:	State Finance Law, §71	SFS Fund Number:	21050
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for revenues of the Department of Environmental Conservation earmarked for specific purposes.

Revenue Sources:

Various fees, fines and penalties collected pursuant to the Environmental Conservation Law and Vehicle & Traffic Laws; reimbursements from private responsible parties for clean-up costs; reimbursements for public safety activities; rebates/refunds for energy efficient improvements to State Office Buildings, STIP interest on certain subfunds and any other moneys made available for the purposes of these funds.

Nature of Expenditures:

Administrative expenses related to environmental monitoring activities, conservation and efficiency projects, pesticide and natural resource regulation, care and management of various recreation facilities and other miscellaneous purposes.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Environmental Conservation

Sub Funds:

Numerous - A separate subfund is maintained for environmental monitoring activities for each facility subject to ENCON's jurisdiction.

Bank Accounts:

Part of the General Checking Account

Other:



# FUND CLASSIFICATION MANUAL

## CONSERVATION FUND

Custody:	Joint	Range:	21150-21199
Year Established:	1940	CAS Fund Number:	302
Authorization:	State Finance Law, §83	SFS Fund Number:	21150
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for revenues earmarked for the care, management, protection and enlargement of the fish, game and shellfish resources of the state, and for the promotion of public fishing and shooting.

### Revenue Sources:

Hunting, fishing, trapping and guide licenses; fines and penalties for violations of the fish and wildlife protection laws, water pollution control laws, and marine and coastal resources laws; sales of distinctive conserve habitat license plates; fees for environmental impact statements; tidal wetland use application fees; outdoor recreation and trail maintenance pins; revenues from the operation of real property under ENCON's jurisdiction, including concessions and leases; gifts for fish and wildlife management; the sale of migratory bird and habitat stamps, and fish and wildlife prints; shellfish digger, shipper, and processor permit fees; fees for collecting surf clams and ocean quahogs; income tax return check off gifts pursuant to 209-c of the Tax Law; transfers from DEC federal funds; STIP interest and investment income.

### Nature of Expenditures:

Operating expenses, grants, and capital expenditures of the Fish and Wildlife Program and the Marine and Coastal Program related to the administration and enforcement of Articles 11 and 13 of the Environmental Conservation Law; transfers to the Environmental Conservation Indirect Charges Account (21060) for indirect cost reimbursement.

Subject to Appropriation Control: Yes  No

Administering Agencies: Department of Environmental Conservation

### Sub Funds:

21151 - Marine Resources Account	21156 - Habitat Account
21152 - Migratory Bird Account	21157 - Venison Donation Account
21153 - Guides License Account	21158 - Outdoor Recreation & Trail
21154 - State Fish and Game Trust Account <sup>(1)</sup>	Maintenance Account
21155 - Surf Clam/Quahog Account	21159 - Ivison Bequest Account

Bank Accounts: Part of the General Checking Account

### Other:

- (1) The Comptroller shall provide an annual report of the trust account which lists the amount of the principal, the earned income, the earned income accrued to principal, and the earned income transferred to the conservation fund no later than April tenth of each year. A copy of such report shall be transmitted to the Director of the Division of the Budget, the Chairman of the Senate Finance Committee, the Chairman of the Assembly Ways and Means Committee, the Commissioner of the Department of Environmental Conservation and each of the eleven members of the Conservation Fund Advisory Council Board.



# FUND CLASSIFICATION MANUAL

## ENVIRONMENTAL PROTECTION AND OIL SPILL COMPENSATION FUND

Custody:	Joint <sup>(1)</sup>	Range:	21200-21249
Year Established:	1978	CAS Fund Number:	303
Authorization:	Navigation Law, §179	SFS Fund Number:	21200
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for revenues earmarked for the environmental protection and oil spill compensation program.

### Revenue Sources:

Petroleum license and registration fees and surcharges, penalties and fines, STIP interest, recoveries of clean-up costs, lien satisfaction income.

### Nature of Expenditures:

- Administrative costs, clean-up costs, training costs including response drills and exercises, acquisition and maintenance of safety equipment, claims for damages and research on the prevention and effects of oil spills and the causes and abatement of ocean pollution.
- Transfer of license fee surcharges to the Hazardous Waste Remedial Fund, Industry Fee Transfer Account (31502) as authorized in Navigation Law §186(1)(b).
- Transfer of license fees to the Environmental Protection and Spill Remediation Account (32219) as authorized in Navigation Law §179-a.
- Transfers to the Environmental Conservation Indirect Charges Account (21060) for indirect cost reimbursements.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller	Department of Health
Department of Environmental Conservation	Department of Law

### Sub Funds:

21201 – Dept of Audit and Control	21204 – Oil Spill Compensation
21202 – Health Department <sup>(2)</sup> Oil Spill	21205 – License Fee Surcharges
21203 – Department of Environmental Conservation	21206 – Department of Law

Bank Accounts: Part of the General Checking Account

### Other:

<sup>(1)</sup> Pursuant to Chapter 476, Laws of 1984, the sole custody N.Y. State Environmental Protection and Spill Compensation Fund (NYEPSF) became a joint custody fund.

<sup>(2)</sup> Chapter 38, Laws of 1985 effective October 13, 1985 provides that the functions performed by the Department of Transportation be transferred to the Department of Environmental Conservation. Fund 21202 was assigned to the Department of Health pursuant to an appropriation provided in Chapter 50, Laws of 1991.



# FUND CLASSIFICATION MANUAL

## TRAINING AND EDUCATION PROGRAM ON OCCUPATIONAL SAFETY AND HEALTH FUND

Custody:	Joint	Range:	21250-21299
Year Established:	1985	CAS Fund Number:	305
Authorization:	State Finance Law, §97-c <sup>(1)</sup> Labor Law, §887 <sup>(2)</sup>	SFS Fund Number:	21250
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for revenues earmarked for occupational safety and health training, education programs, enforcement activities and other worker protection activities.

### Revenue Sources:

Special compensation assessments collected pursuant to §151 of the Worker's Compensation Law and STIP interest.

### Nature of Expenditures:

- Grants to employers, labor organizations, trade associations, nonprofit organizations and educational institutions for conducting training, education and other proven preventive programs on occupational safety and health.
- Operating expenses of the Department of Labor (DOL) related to occupational safety and health program enforcement activities and administration of the Occupational Safety and Health Training and Education grant program, as well as other DOL administration.
- Statutory transfers to the General Fund.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Labor

### Sub Funds:

21251 – OSHA Training and Education Account

21252 – OSHA Inspection Account

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> OSHA Training and Education Account

<sup>(2)</sup> OSHA Inspection Account



## FUND CLASSIFICATION MANUAL

### LAWYERS' FUND FOR CLIENT PROTECTION

Custody:	Joint	Range:	21300-21349
Year Established:	1981	CAS Fund Number:	306
Authorization:	State Finance Law, §97-t	SFS Fund Number:	21300
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

#### General Purpose:

To account for revenues earmarked for protecting the good name of the legal profession by compensating for losses caused by dishonest lawyers.

#### Revenue Sources:

Attorney registration fees collected pursuant to §468-a of the Judiciary Law, restitutions and sanctions, unclaimed escrow deposits transferred from the Lawyer's Fund for Client Protection Escrow Account (60632)<sup>1</sup>, transfers from any other fund or source, voluntary contributions, and STIP interest.

#### Nature of Expenditures:

Administrative costs and payment of claims for losses caused by dishonest conduct of attorneys admitted to practice in New York

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Board of Trustees of the Clients' Security Fund (The Judiciary)

#### Sub Funds:

21301 - CSF Registration Fee Account

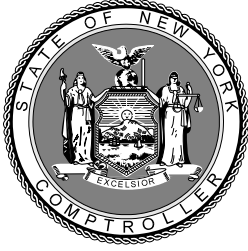
#### Bank Accounts:

Part of the General Checking Account

#### Other:

<sup>(1)</sup> In 2017 the Board of Trustees amended the Fund's regulations to authorize the Trustees to utilize, for the benefit of victims, unclaimed missing client and deceased attorney escrow deposits held by the Lawyer's Fund for over five years.





## FUND CLASSIFICATION MANUAL

### EQUIPMENT LOAN FUND FOR THE DISABLED

Custody:	Joint	Range:	21350-21399
Year Established:	1985	CAS Fund Number:	307
Authorization:	Social Services Law, §326-b	SFS Fund Number:	21350
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

#### General Purpose:

To account for loans made to the disabled for the acquisition of equipment.

#### Revenue Sources:

All moneys appropriated for the purposes of this fund, all moneys required by law to be paid or transferred to this fund, interest on loans made from the fund, and STIP interest.

#### Nature of Expenditures:

Loans not to exceed \$4,000 directly to the disabled to purchase or replace essential equipment used by them for daily living or vocational functioning following rehabilitation.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Department of Children and Family Services

#### Sub Funds:

21351 - Equipment Loan Fund

#### Bank Accounts:

Part of the General Checking Account

#### Other:

Prior to April 2003, this fund was part of the Non Expendable Trust Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



# FUND CLASSIFICATION MANUAL

## MASS TRANSPORTATION OPERATING ASSISTANCE FUND

Custody:	Joint	Range:	21400-21449
Year Established:	1981	CAS Fund Number:	313
Authorization:	State Finance Law, §88-a	SFS Fund Number:	21400
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for various taxes earmarked for public mass transportation operating assistance programs.

### Revenue Sources:

- Gross receipts tax on petroleum sales collected pursuant to §182-a of the Tax Law;
- Transmission tax collected pursuant to §186-a of the Tax Law;
- Petroleum business tax collected pursuant to Article 13A of Tax Law;
- Franchise tax on business, banking, and insurance corporations pursuant to Articles 9, 9A, and 33 of the Tax Law, respectively;
- Sales tax collected in the metropolitan commuter transportation district imposed by §1109 of the Tax Law;
- Supplemental tax on passenger car rentals outside of the metropolitan commuter transportation district collected pursuant to §1166-b of the Tax Law;
- Regional peer-to-peer car sharing tax imposed by §1193 of the Tax Law;
- Interest income pursuant to SFL §88-a(9); and
- Transfers from the General Fund pursuant to Article VII and SFL §88-a(5)(c)

### Nature of Expenditures:

- Local assistance for public mass transportation operating assistance purposes
- Payments made to the MTA Dedicated Tax Fund (non-State Fund) for payment of debt service including reserve requirements, and to the extent those requirements have been satisfied, for operating costs, capital costs, etc. of the authority or any of its' subsidiaries, pursuant to §1270-c of the Public Authorities Law

Subject to Appropriation Control:    Yes   X      No     

### Administering Agencies:

Department of Transportation

### Sub Funds:

- 21401 - Public Transportation Systems Operating Assistance Account
- 21402 - Metropolitan Mass Transportation Operating Assistance Account
- 21403 - Urban Mass Transit Operating Assistance Account
- 21404 - Additional Mass Transportation Fund

### Bank Accounts:

Part of the General Checking Account



# FUND CLASSIFICATION MANUAL

## CLEAN AIR FUND

Custody:	Joint	Range:	21450-21499
Year Established:	1993	CAS Fund Number:	314
Authorization:	State Finance Law, §97-oo <sup>*2</sup>	SFS Fund Number:	21450
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for revenues dedicated to meet the State's obligations under the Clean Air Act for controlling stationary and mobile sources of air pollution.

### Revenue Sources:

- Operating permit program fees pursuant to ENV §72-0303
- Fines and penalties for noncompliance pursuant to ENV §72-0201(12), §71-2103(4), and VAT §301-b
- Emission inspection certificate fees pursuant to VAT §305(a)(2)
- Vehicle registration fees pursuant to VAT §401(7)(k)
- Interest income pursuant to SFL §97-oo

### Nature of Expenditures:

Costs of developing, implementing and administering the operating permit program and the mobile source program.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Environmental Conservation  
Department of Motor Vehicles

### Sub Funds:

21451 - Operating Permit Program Account (ENCON)  
21452 - Mobile Source Account (DMV)

### Bank Accounts:

Part of the General Checking Account

### Other:

SFL §97-oo(3)(j) authorizes loans from the Operating Permit Program Account (21451) to the Mobile Source Account (21452).



# FUND CLASSIFICATION MANUAL

## NEW YORK STATE INFRASTRUCTURE TRUST FUND

Custody:	Joint	Range:	21500-21549
Year Established:	1988	CAS Fund Number:	318
Authorization:	State Finance Law, §88	SFS Fund Number:	21500
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for non-recurring General Fund revenues resulting from the Federal Tax Reform Act of 1986 being set aside to finance future affordable housing capital programs.

### Revenue Sources:

Transfers from the General Fund, transfers from the State of New York Mortgage Agency pursuant to §2404(26) of the Public Authorities Law, any additional transfers authorized by law, and STIP interest.

### Nature of Expenditures:

Transfers to Housing Assistance Fund (31800) or any other fund pursuant to law.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

21501 - Housing Reserve Account  
21502 - Supplemental Housing Account  
21503 - General Fund Support Account

### Bank Accounts:

Part of the General Checking Account

### Other:

- At the end of the fiscal year any moneys in the fund in excess of \$300 million shall be transferred to the General Fund.
- Moneys on deposit in the Infrastructure Trust Fund may be temporarily loaned, without interest, to the General Fund during any fiscal year. All loans must be repaid by March 31 of the fiscal year in which the loan was made.



# FUND CLASSIFICATION MANUAL

## LEGISLATIVE COMPUTER SERVICES FUND<sup>(1)</sup>

Custody:	Joint	Range:	21550-21599
Year Established:	1984	CAS Fund Number:	321
Authorization:	State Finance Law, §97-uu	SFS Fund Number:	21550
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for revenues earmarked for the development of the Legislature's data processing capabilities.

### Revenue Sources:

All revenues received from sale of demographic surveys, data, copies of tabulations, and other statistical compilations and materials pursuant to §83-m(7) of the Legislative Law; as well as receipts from computer related operations, STIP interest and all other moneys credited or transferred from any other fund or source pursuant to law.

### Nature of Expenditures:

Research and development, training of personnel and acquisition of support services directly related to the data processing capabilities of the Legislature.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

The Legislature

### Sub Funds:

21551 - Legislative Bill Drafting Commission  
21552 - Demographics/Reapportion

### Bank Accounts:

Part of the General Checking Account

### Other:

(1) This fund was formerly the Legislative Computer Services Research and Development Fund, which was established by Chapter 51 of the Laws of 1980.



# FUND CLASSIFICATION MANUAL

## **BIODIVERSITY STEWARDSHIP AND RESEARCH FUND**

Custody:	Joint	Range:	21600-21649
Year Established:	1993	CAS Fund Number:	328
Authorization:	State Finance Law, §97-oo	SFS Fund Number:	21600
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for revenues dedicated for inventorying, researching, analyzing, and disseminating information about plants and animals that are unique or rare in New York State.

### Revenue Sources:

All moneys credited or transferred from any other fund or source pursuant to law (unspecified) for the purposes of biodiversity stewardship, research or education.

### Nature of Expenditures:

Administrative costs in connection with the identification, research and conservation of the State's biological diversity.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Education Department

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## COMBINED NONEXPENDABLE TRUST FUND

Custody:	Joint	Range:	21650-21699
Year Established:	1982	CAS Fund Number:	332
Authorization:	State Finance Law, §71	SFS Fund Number:	21650
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for gifts and bequests received by various State departments and agencies pursuant to §11 of the State Finance Law, the principal of which must be preserved intact with only the interest income available for expenditure; and for loans made to OMH voluntary providers for start-up costs related to intermediate care facilities.

### Revenue Sources:

Gifts, bequests, and interest income including STIP interest.

### Nature of Expenditures:

For the purpose specified in the particular gift or bequest.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

### Sub Funds:

21651 – State Police Employee Awards <sup>(1)</sup>	21655 - Rockefeller Trust (Principal) <sup>(2)</sup>
21652 - William Vorce	21656 - Helen Hayes Hospital (Principal) <sup>(2)</sup>
21653 - Rockefeller Trust (Cumulative Int.)	21657 - Cunningham Fund (Principal) <sup>(2)</sup>
21654 - OPWDD Nonexpendable Trust	

### Bank Accounts:

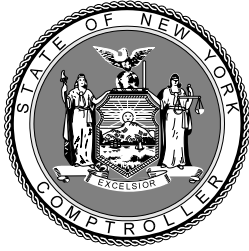
Part of the General Checking Account

### Other:

Prior to April 2003, this fund was part of the Non-Expendable Trust Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.

<sup>(1)</sup> Prior to 2024 Fund was known as the Brummer Award.

<sup>(2)</sup> STIP interest earned for 21655, 21656, and 21657 is transferred to 21653, 20109, and 20160 respectively.



# FUND CLASSIFICATION MANUAL

## WINTER SPORTS EDUCATION TRUST FUND

Custody:	Joint	Range:	21700-21749
Year Established:	1977	CAS Fund Number:	333
Authorization:	Education Law, §495-a	SFS Fund Number:	21700
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for the proceeds from the Olympic Lottery Game set aside as a trust fund to be invested with the principal and interest earmarked for the benefit of the New York State Olympic Regional Development Authority.

### Revenue Sources:

STIP interest<sup>(1)</sup>

### Nature of Expenditures:

Administrative costs of the New York State Olympic Regional Development Authority (ORDA) and the retirement of ORDA loan obligations in State Fiscal Year 1996-97.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller  
New York State Olympic Regional Development Authority

### Sub Funds:

21701 - Cumulative Interest  
21702 - Principal

### Bank Accounts:

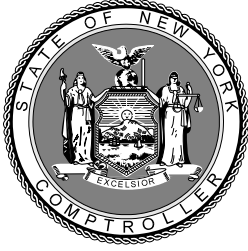
Part of the General Checking Account

### Other:

- Pursuant to §92-c(5) of the State Finance Law the proceeds from the Olympic Lottery Game sales through March 31, 1980 were transferred to the Winter Sports Education Trust Fund to be invested with only the interest earned available for expenditure.
- Chapter 309, §132 of the Laws of 1996 amended §495-a of the Education Law to allow for use of the principal, consequently changing the appropriate classification from Nonexpendable Trust to Expendable Trust.
- Prior to April 2003, this fund was part of the Expendable Trust Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.

<sup>(1)</sup> STIP interest earned for Fund 21702 is transferred to Fund 21701.





## FUND CLASSIFICATION MANUAL

### ARTS CAPITAL GRANTS FUND

Custody:	Joint	Range:	21850-21899
Year Established:	1987	CAS Fund Number:	338
Authorization:	State Finance Law, §97-z	SFS Fund Number:	21850
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

#### General Purpose:

To account for the Not-For-Profit Arts Organizations Capital Loan Program.

#### Revenue Sources:

General fund appropriations; STIP interest; grants, gifts or bequests; repayments of loans; \$25 annual service charge for distinctive license plates for the Council of the Arts pursuant to §404-q<sup>\*2</sup> of the Vehicle and Traffic Law; and \$15 of each \$25 annual service charge for distinctive license plates for arts and cultural institutions and museums pursuant to §404-v<sup>\*3</sup> of the Vehicle and Traffic Law.

#### Nature of Expenditures:

Grants to not-for-profit arts organizations in accordance with §3.07 of the Arts and Cultural Affairs Law; administrative costs of the Council; and offsets to Department of Motor Vehicle costs associated with the production of the distinctive license plates authorized under §404-q<sup>\*2</sup> and §404-v<sup>\*3</sup> up to \$5,000 each.

Subject to Appropriation Control: Yes X No \_\_\_

#### Administering Agency:

Council on the Arts

#### Sub Funds:

21851 Arts Capital Revolving Fund

#### Bank Accounts:

Part of the General Checking Account

#### Other:

Prior to April 2003, this fund was part of the Non-Expendable Trust Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.

Fund name changed from Arts Capital Revolving Fund pursuant to Laws of 2019, Chapter 56, Part F.



## FUND CLASSIFICATION MANUAL

### MISCELLANEOUS SPECIAL REVENUE ACCOUNT

Custody:	Joint	Range:	21900-22449
Year Established:	1982	CAS Fund Number:	339
Authorization:	State Finance Law, §71	SFS Fund Number:	21900
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	General Fund		

#### General Purpose:

To account for various fines, fees and miscellaneous revenues that have been earmarked for specific governmental purposes.

#### Revenue Sources:

Fines, fees, grants and other miscellaneous revenues; transfers from other funds or revenues in excess of Department of Health debt service requirements; and STIP interest on certain subfunds.

#### Nature of Expenditures:

Generally for operating expenses for specific governmental programs for which the revenue source has been earmarked.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Various State departments and agencies

#### Sub Funds:

Numerous; generally there is a separate sub-fund for each program or revenue source.

#### Bank Accounts:

Part of the General Checking Account

#### Other:

Pursuant to Chapter 389, Laws of 1997, State Finance Law §4(6) was added to include the authorization for the State Comptroller to receive for deposit moneys identified by the Director of the Budget as having been intended to support specific disbursements. All moneys identified by the Director of the Budget to be deposited to the credit of a fund and/or account shall be consistent with the intent of the budget for the then current state fiscal year as enacted by the legislature.



## FUND CLASSIFICATION MANUAL

### COURT FACILITIES INCENTIVE AID FUND

Custody:	Joint	Range:	22500-22549
Year Established:	1987	CAS Fund Number:	340
Authorization:	State Finance Law, §94	SFS Fund Number:	22500
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for the distribution of court facilities incentive aid pursuant to State Finance Law §54-j.

Revenue Sources:

Transfers from the General Fund pursuant to State Finance Law §94(4) and STIP interest.

Nature of Expenditures:

Payments of court facilities incentive aid to counties and cities, transfers to the General Fund, and transfers to the General Debt Service Fund for payment of the judiciary's expenses in relation to the NYS Judicial Training Institute as provided in the agreement specified in §219-a(2) of the Judiciary Law.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Judiciary

Sub Funds:

22501 - Undistributed

Bank Accounts:

Part of the General Checking Account

Other:

Public Authorities Law §1680-b authorizes the Dormitory Authority to enter into other financing arrangements with municipalities for financing the construction of municipal court facilities. If a municipality is delinquent in making the other financing arrangement payments to the Dormitory Authority, §94(3) of the State Finance Law authorizes the Comptroller to deduct the amount due from any Court Incentive Aid payable to such municipality and pay it to the Dormitory Authority.



## FUND CLASSIFICATION MANUAL

On or before April 13<sup>th</sup> of each year the Comptroller shall certify to the Director of the Budget and the Chief Administrator of the Courts, with copies of such certification filed with the Chairpersons of the Senate Finance Committee and the Assembly Ways and Means Committee:

- The amount of moneys transferred from the Court Facilities Incentive Aid Fund to the General Fund in the previous year;
- the total amount of moneys transferred from the Court Facilities Incentive Aid Fund to the General Fund from the date of the establishment of the Court Facilities Incentive Aid Fund to the present; and
- the total, if any, of moneys transferred from the General Fund to the Court Facilities Incentive Aid Fund in all previous years pursuant to the court facilities incentive aid fund guarantee.



# FUND CLASSIFICATION MANUAL

## EMPLOYMENT TRAINING FUND

Custody:	Joint	Range:	22550-22599
Year Established:	1983	CAS Fund Number:	341
Authorization:	State Finance Law, §71	SFS Fund Number:	22550
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for contracts between the Office of Children and Family Services and the City of New York in conjunction with moneys received by the City under the Workforce Investment Act and Temporary Assistance to Needy Families.

### Revenue Sources:

Payments to the State pursuant to contracts between Children and Family Services and NYC, and STIP interest.

### Nature of Expenditures:

Primarily temporary personal service and the employer's share of fringe benefits.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Children and Family Services

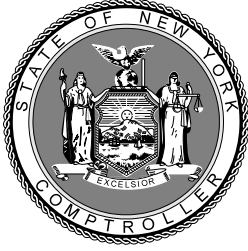
### Sub Funds:

22551 – In School Year Round Account  
22552 – Summer Youth Employment

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## STATE UNIVERSITY INCOME FUND

Custody:	Joint	Range:	22650-22699
Year Established:	1959	CAS Fund Number:	345
Authorization:	Education Law, §355(4)	SFS Fund Number:	22650
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Enterprise Fund <sup>(1)</sup>		

### General Purpose:

To account for certain State University revenues that are earmarked for the operating expenses of the State University of New York.

### Revenue Sources:

Tuition, fees, sale of products and services, food services, university hospital operations, transfers from other funds, STIP interest<sup>(2)</sup> and any other unrestricted revenues.

### Nature of Expenditures:

Operating expenses of the State University of New York and transfers to the General Fund and State University Construction Fund Capital Projects funds.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

State University of New York

### Sub Funds:

22651 – Interest Income	22656 – S.U. Hospitals IFR Account
22652 – L.I. Veterans Home	22657 – SUNY Stabilization Account <sup>(3)</sup>
22653 – S.U. General IFR	22658 – University Wide Hospital IFR
22654 – S.U. Income Offset	22659 – SUNY Tuition Reimb. Account
22655 – General Revenue Offset Account	22660 – Supplemental Operational Fund

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> Prior to April 2003, this fund was part of the College and University Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Enterprise Fund Group.

<sup>(2)</sup> STIP interest earned on certain subfunds is transferred to Fund 22651.

<sup>(3)</sup> Established pursuant to State Finance Law §99-e. All unexpended and unencumbered moneys remaining in the General Revenue Offset Account at the end of the SUNY fiscal year are to be transferred to the SUNY Stabilization Account within thirty days of September 15th.



# FUND CLASSIFICATION MANUAL

## CHEMICAL DEPENDENCE SERVICE FUND

Custody:	Joint	Range:	22700-22749
Year Established:	1984	CAS Fund Number:	346
Authorization:	State Finance Law, §97-w	SFS Fund Number:	22700
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for revenues realized from the forfeiture of property of criminals pursuant to Article 13-A of the Civil Practice Law that are earmarked for specific Office of Addiction Services and Supports programs.

### Revenue Sources:

40% of all revenue realized through the forfeiture of the property of criminals; grants and other contributions; STIP interest; any moneys appropriated for the purpose of this fund; and any moneys authorized by law to be transferred to this fund.

### Nature of Expenditures:

To provide support to approved funded agencies, local school-based and community programs which provide chemical dependence prevention and education services, and law enforcement assisted diversion of individuals with substance use disorders.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Addition Services and Supports

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## LAKE GEORGE PARK TRUST FUND

Custody:	Joint	Range:	22750-22799
Year Established:	1987	CAS Fund Number:	349
Authorization:	State Finance Law, §97-h	SFS Fund Number:	22750
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for revenues earmarked for the Lake George Park Commission for protecting the natural beauty and preserving the pure water supply and other natural resources of the Lake George Park.

### Revenue Sources:

Boat fees and dock, wharf and mooring fees collected pursuant to §43-0125 of the Environmental Conservation Law; a portion of the snowmobile registration fees collected pursuant to §2231 of the Vehicle and Traffic Law; and STIP interest.

### Nature of Expenditures:

Administrative and operating costs of the Lake George Park Commission and the acquisition of integral environmental areas and open space resources or grants to municipalities or nonprofit land trusts for such acquisitions.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Lake George Park Commission

### Sub Funds:

22751 - Lake George Park Trust Fund

### Bank Accounts:

Part of the General Checking Account

### Other:





# FUND CLASSIFICATION MANUAL

## STATE POLICE MOTOR VEHICLE LAW ENFORCEMENT & MOTOR VEHICLE THEFT AND INSURANCE FRAUD PREVENTION FUND

Custody:	Joint	Range:	22800-22849
Year Established:	1992	CAS Fund Number:	354
Authorization:	State Finance Law §97-mm* <sup>2</sup> and §89-d	SFS Fund Number:	22800
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for moneys that are deducted for activities relating to the detection, prevention, or reduction of automobile theft.

### Revenue Sources:

Motor vehicle law enforcement fees charged to automobile insurance policyholders (re. §9110 of the Insurance Law); STIP interest on certain subfunds; and all other grants, bequests, or other moneys credited, appropriated or transferred from any other fund or source.

### Nature of Expenditures:

- Up to \$9.1 million annually for State operation expenses of the Division of State Police including but not limited to the costs of activities relating to the detection, prosecution or reduction of automobile theft and related purposes.
- State operation expenses of the Division of State Police including but not limited to the costs of activities relating to highway safety and public security.
- Grants to local provider agencies for theft and insurance fraud prevention activities enumerated in §846-m of the Executive Law as approved by the Motor Vehicle Theft and Insurance Fraud Prevention Board.

Subject to Appropriation Control:      Yes X      No \_\_\_\_\_

### Administering Agencies:

Division of State Police  
Division of Criminal Justice Services

### Sub Funds:

22801 – Motor Vehicle Theft & Insurance Fraud Prevention Account  
22802 – State Police Motor Vehicle Law Enforcement Account

### Bank Accounts:

Part of the General Checking Account

### Other:

- The State Comptroller is required to conduct an audit of all moneys received and expended by the Fund as well as all other funds expended for the purposes of this program, and shall submit a report to the Governor and the Legislature on or before March 1<sup>st</sup> of every year. (re. Exec. Law, §846-m (2)(d)).
- On or before March 15<sup>th</sup> of each year, the Superintendent of the State Police shall furnish to the Governor and the Legislature a report detailing the anti-theft activities of the DSP, etc.



# FUND CLASSIFICATION MANUAL

## NEW YORK GREAT LAKES PROTECTION FUND

Custody:	Joint	Range:	22850-22899
Year Established:	1990	CAS Fund Number:	355
Authorization:	State Finance Law, §97-ee	SFS Fund Number:	22850
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for moneys transferred to the State of New York by the Great Lakes Protection Fund for research and other programs for protecting the Great Lakes.

### Revenue Sources:

Transfers from the Great Lakes Protection Fund, STIP interest and any other moneys required by law to be credited to this fund.

### Nature of Expenditures:

Programs or grants to supplement existing Great Lakes research and protection programs consistent with the purposes of the Great Lakes Protection Fund Agreement.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Environmental Conservation

### Sub Funds:

22851 - New York Great Lakes Protection Fund

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## FEDERAL REVENUE MAXIMIZATION CONTRACT FUND

Custody:	Joint	Range:	22900-22949
Year Established:	1996	CAS Fund Number:	359
Authorization:	State Finance Law, §97-ttt	SFS Fund Number:	22900
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for dedicated revenues specified by the Office of Temporary and Disability Assistance or the Department of Health on account of federal revenue maximization contract activities.

### Revenue Sources:

Federal revenues received pursuant to federal revenue maximization contracts with private contractors, local services districts or State agencies; STIP interest; and transfers from other funds where such federal revenues are initially deposited. All deposits and transfers to this fund must be approved by the Budget Director.

### Nature of Expenditures:

- Payment of fees to contractors providing federal maximization services
- Payment or reimbursement to local social service districts of the federal share of claims for additional federal reimbursement
- Transfers to the Contingency Reserve Fund.

Subject to Appropriation Control:      Yes  X       No    

### Administering Agencies:

Department of Health  
Office of Temporary and Disability Assistance

### Sub Funds:

22901 – Revenue Maximization  
22902 – Local Maximization Account  
22903 – Revenue Maximization Contractor Account

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## HOUSING DEVELOPMENT FUND

Custody:	Joint	Range:	22950-22999
Year Established:	1968	CAS Fund Number:	360
Authorization:	Private Housing Finance Law, §574	SFS Fund Number:	22950
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for non-interest temporary loans authorized by the Private Housing Finance Law §576-d to non-profit housing development companies for rehabilitation or construction of low income housing and to agricultural producers for farmworker housing project loans.

### Revenue Sources:

Repayment of loans, General Fund appropriations, STIP interest and any other moneys made available from any other source or sources.

### Nature of Expenditures:

Loans to non-profit housing development companies and agricultural producers.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Division of Housing and Community Renewal

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:

Prior to April 2003, this fund was part of the Non-Expendable Trust Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Special Revenue Fund Group.



# FUND CLASSIFICATION MANUAL

## NEW YORK STATE DEPARTMENT OF TRANSPORTATION HIGHWAY SAFETY PROGRAM FUND

Custody:	Joint	Range:	23000-23049
Year Established:	1990	CAS Fund Number:	362
Authorization:	State Finance Law, §90	SFS Fund Number:	23000
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for revenues earmarked for the Highway Safety Program.

### Revenue Sources:

- Fines and penalties collected for violations of §14-f or §140(2) of the Transportation Law <sup>(1)</sup>
- Moneys resulting from revenue contracts for parkway towing and emergency road services, lease income, gas station net revenue, and sale of property or assets on parkways designated in law as special parkways
- STIP Interest

### Nature of Expenditures:

Administration and enforcement of the Highway Safety Program and related purposes, including the purchase of highway safety equipment.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Transportation

### Sub Funds:

23001 – DOT Highway Safety Program

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> On or before the last day of the State's fiscal year, 50% of the moneys received from such fines and penalties shall be transferred to the General Fund.



# FUND CLASSIFICATION MANUAL

## VOCATIONAL REHABILITATION FUND

Custody:	Joint	Range:	23050-23099
Year Established:	1969	CAS Fund Number:	365
Authorization:	State Finance Law, §97-III	SFS Fund Number:	23050
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for rehabilitative services to individuals totally or partially incapacitated for work financed by a fee earmarked for that purpose.

### Revenue Sources:

Fees charged to insurance carriers based on a fee schedule adopted by the board of regents, fees charged to employers or their insurance carriers for each case of death due to injuries in which there is nobody entitled to compensation<sup>(1)</sup>, and STIP interest.

### Nature of Expenditures:

Administrative costs and rehabilitative services provided to individuals totally or partially incapacitated.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Education Department

### Sub Funds:

23051 - State Vocational Rehabilitation

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> Workers' Compensation Law, §15(9)



# FUND CLASSIFICATION MANUAL

## DRINKING WATER PROGRAM MANAGEMENT AND ADMINISTRATION FUND

Custody:	Joint	Range:	23100-23149
Year Established:	1997	CAS Fund Number:	366
Authorization:	State Finance Law, §97-ddd*2	SFS Fund Number:	23100
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for the administration costs associated with implementing the Drinking Water Program established by Title IV of Article 11 of the Public Health Law and the Drinking Water Revolving Fund established by §1285-m of the Public Authorities Law.

### Revenue Sources:

- Moneys transferred to the State from the Drinking Water Revolving Fund (EFC) pursuant to §1285-m of the Public Authorities Law.
- Moneys made available to the State pursuant to the Federal Safe Drinking Water Act for purposes of administering and managing financial assistance provided to recipients from the drinking water revolving fund.
- Moneys credited or transferred from any other fund or source.

### Nature of Expenditures:

Management and administration of the drinking water program.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Health

### Sub Funds:

23101 - Environmental Facilities Corporation

23102 - Department of Health

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## NEW YORK CITY COUNTY CLERKS' OPERATIONS OFFSET FUND

Custody:	Joint	Range:	23150-23199
Year Established:	1992	CAS Fund Number:	368
Authorization:	State Finance Law, §94-a	SFS Fund Number:	23150
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for the distribution of dedicated court revenues collected in counties within the City of New York.

### Revenue Sources:

Transfers from the General Fund pursuant to §94-a(3) of the State Finance Law<sup>(1)</sup> and §39(2)(a-i)(i) of the Judiciary Law.

### Nature of Expenditures:

Payment of services and expenses of the offices of the county clerks in the City of New York, excluding services rendered and expenses incurred by those offices in discharge of a county clerk's powers and duties as commissioner of jurors.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Court Administration

### Sub Funds:

23151 - NYC County Clerks Operating Offset Fund

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> Transfers from the General Fund shall occur on or before April 20th in each fiscal year.





# FUND CLASSIFICATION MANUAL

## JUDICIARY DATA PROCESSING OFFSET FUND

Custody:	Joint	Range:	23200-23249
Year Established:	1992	CAS Fund Number:	369
Authorization:	State Finance Law, §94-b	SFS Fund Number:	23200
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for dedicated fees collected for conducting criminal history searches and other searches for data kept electronically by the Unified Court System.

### Revenue Sources:

\$16 of criminal history search fees collected pursuant to Chapter 56 of the Laws of 2008, Part CC, and revenue transfers from the General Fund.

### Nature of Expenditures:

Payment for services and expenses of the Office of Court Administration associated with its data processing function.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Court Administration

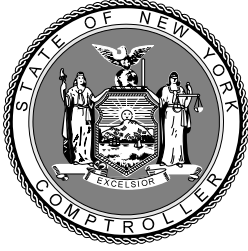
### Sub Funds:

23201 - Judiciary Data Processing Offset Fund

### Bank Accounts:

Part of the General Checking Account

### Other:



## FUND CLASSIFICATION MANUAL

### US OLYMPIC COMMITTEE/LAKE PLACID OLYMPIC TRAINING CENTER FUND

Custody:	Joint	Range:	23500-23549
Year Established:	1995	CAS Fund Number:	385
Authorization:	State Finance Law, §84	SFS Fund Number:	23500
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

#### General Purpose:

To account for taxpayer contributions and distinctive license plate fees dedicated for the maintenance and operation of the Lake Placid Olympic Training Center.

#### Revenue Sources:

- Taxpayer contributions made utilizing personal income tax returns (Tax Law §626)
- Annual service charges for distinctive "Olympic Spirit" license plates (Vehicle & Traffic Law §404-o)
- Other moneys credited or transferred from any other fund
- STIP Interest

#### Nature of Expenditures:

Maintenance and operation of the Lake Placid Olympic Training Center and administrative expenses of the U.S Olympic Committee. Up to 20% of the moneys in the fund are available to the Department of Motor Vehicles to defray the costs of designing and producing the "Olympic Spirit" licenses plates.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Olympic Regional Development Authority  
Department of Motor Vehicles  
Department of Taxation & Finance

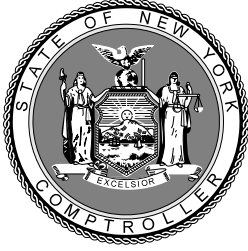
#### Sub Funds:

23501 – Lake Placid Training Account - DMV  
23502 – Lake Placid Training Account - TAX

#### Bank Accounts:

Part of the General Checking Account

#### Other:



## FUND CLASSIFICATION MANUAL

### INDIGENT LEGAL SERVICES FUND

Custody:	Joint	Range:	23550-23599
Year Established:	2003	CAS Fund Number:	390
Authorization:	State Finance Law, §98-b	SFS Fund Number:	23550
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

#### General Purpose:

To assist the State, counties and cities in providing legal representation for persons in need of services.

#### Revenue Sources:

- \$70 Driver's License Suspension Termination fee pursuant to §503(2)(j-1) of the Vehicle and Traffic Law
- \$65 of each \$95 Criminal History Search fee collected pursuant to Chapter 62 of the Laws of 2003, as amended by Chapter 55 of the Laws of 2019
- \$50 of each \$375 biennial Attorney Registration fee collected pursuant to §468-a(4) of the Judiciary Law
- Office of Court Administration transfers from the General Fund pursuant to §121(3-a) of the State Finance Law
- STIP interest

#### Nature of Expenditures:

Reimbursement of State and local government costs for providing assigned indigent legal services.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Office of Court Administration  
Office of the State Comptroller – Justice Court

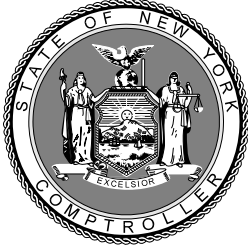
#### Sub Funds:

23551 – Indigent Legal Services

#### Bank Accounts:

Part of the General Checking Account

#### Other:



# FUND CLASSIFICATION MANUAL

## UNEMPLOYMENT INSURANCE INTEREST AND PENALTY FUND <sup>(1)</sup>

Custody:	Joint	Range:	23600-23649
Year Established:	1952	CAS Fund Number:	482
Authorization:	Labor Law, §552	SFS Fund Number:	23600
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for the collection and disposition of unemployment insurance interest and penalty assessments imposed on NYS employers.

### Revenue Sources:

Interest and penalties <sup>(2)</sup> collected from employers for late payment of unemployment insurance taxes or for not reporting wage income, STIP interest.

### Nature of Expenditures:

Operating expenses of employment and training programs and unemployment insurance related projects for which no other fund is available or can be properly used to finance such expenditure; transfers to the General Fund pursuant to Article VII.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Labor

### Sub Funds:

23601- Interest and Penalty Account

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> Labor Law §552 and §553 refers to this as the "Special Fund".

<sup>(2)</sup> Receipts credited to Fund 23601 include all interest and penalties less the penalties collected under §581(2) of the Labor Law and §685(v)[1] of the Tax Law that are required to be credited to the Unemployment Insurance Control Account (Fund 25903).

Revenues are initially deposited in the Unemployment Insurance Clearing Account, a revenue collection account in the custody of the Department of Labor. These receipts are then transferred to the State Treasury for credit to Fund 23601.



# FUND CLASSIFICATION MANUAL

## MTA FINANCIAL ASSISTANCE FUND

Custody:	Joint	Range:	23650-23699
Year Established:	2009	CAS Fund Number:	225
Authorization:	State Finance Law, §92-ff	SFS Fund Number:	23650
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for dedicated sources of funding for the Metropolitan Transportation Authority to address MTA's operating and capital needs.

### Revenue Sources:

Transfers from the General Fund pursuant to Article VII and Tax Law §1148, STIP interest and any other moneys credited or transferred from any other source.

### Nature of Expenditures:

- Distributions of sales tax from the NY Central Business District Trust Fund to the Central Business District Tolling Capital Lockbox
- Distributions from the Mobility Tax Trust Account to the Metropolitan Transportation Authority Finance Fund

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller – Bureau of State Accounting Operations

### Sub Funds:

23651 – Mobility Tax Trust Account  
23652 – MTA Aid Trust Account  
23653 – NY Central Business District Trust Fund<sup>(1)</sup>

### Bank Accounts:

Part of the State's General Checking Account

### Other:

<sup>(1)</sup> SFL §99-ff\*<sup>2</sup> pursuant to Laws of 2019, Chapter 59, part G



# FUND CLASSIFICATION MANUAL

## COMMERCIAL GAMING REVENUE FUND

Custody:	Joint	Range:	23700-23749
Year Established:	2013	CAS Fund Number:	N/A
Authorization:	State Finance Law, §97-nnnn	SFS Fund Number:	23700
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for moneys received from commercial casino regulatory and investigatory fees assessed by the NYS Gaming Commission.

### Revenue Sources:

Taxes and fees imposed by Article Thirteen of the Racing, Pari-Mutuel Wagering and Breeding Law; any interest and penalties imposed by NY State Gaming Commission relating to imposed taxes; percentage of value of expired gaming related obligations; all penalties levied and collected by the commission; any cash or prizes forfeited from gambling activity; and STIP interest on certain subfunds.

### Nature of Expenditures:

- Elementary and secondary education or real property tax relief (80% of moneys in fund)
- 10% of the money in the fund attributable to a specific licensed gaming facility is to be split equally between the host municipality and host county
- 10% of the money in the fund attributable to a specific licensed gaming facility is paid or transferred to the counties within the region, as defined by §1310 of the Racing, Pari-Mutuel Wagering and Breeding Law for real property tax relief and education assistance
- Problem gambling education and treatment assistance, regulatory investigations and costs regulation
- Commercial gaming grants to eligible school districts

Subject to Appropriation Control: Yes  No

### Administering Agencies:

New York State Gaming Commission

### Sub Funds:

23701 – Commercial Gaming Revenue  
23702 – Commercial Gaming Regulation  
23703 – Problem Gambling Services

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## MEDICAL CANNABIS TRUST FUND

Custody:	Joint	Range:	23750-23799
Year Established:	2014	CAS Fund Number:	N/A
Authorization:	State Finance Law, §89-h	SFS Fund Number:	23750
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for revenues from the excise tax on medical cannabis sales by registered organizations.

### Revenue Sources:

- Excise tax on gross receipts from the sale of medical cannabis by registered organizations to certified patients or designated caregivers.
- Application, registration and registration amendment fees submitted by applicants for approval to operate as registered organizations.
- Transfers from the General Fund

### Nature of Expenditures:

- Administrative and operating costs of the Medical Cannabis Trust Fund
- Disbursements to counties in which medical cannabis was manufactured and/or dispensed, allocated in proportion to the gross sales in each county
- Drug abuse prevention, counseling and treatment services
- Discretionary grants to state and local law enforcement agencies

Subject to Appropriation Control:    Yes   X      No   

### Administering Agencies:

Department of Health

### Sub Funds:

23751 – Medical Cannabis – General	23754 – MCF – Addiction Services
23752 – MCF – County Distribution	23755 – MCF – Health Operation & Oversight
23753 – MCF – Law Enforcement	

### Bank Accounts:

Part of the General Checking Account

### Other:



## FUND CLASSIFICATION MANUAL

### DEDICATED MISCELLANEOUS SPECIAL REVENUE FUND

Custody:	Joint	Range:	23800-23899
Year Established:	2016	CAS Fund Number:	N/A
Authorization:	State Finance Law, §71	SFS Fund Number:	23800
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

#### General Purpose:

To account for various fines, fees and miscellaneous revenues that have been earmarked for specific governmental purposes.

#### Revenue Sources:

Fines, fees, gifts, STIP on certain subfunds and other miscellaneous revenues.

#### Nature of Expenditures:

Generally for operating expenses for specific governmental programs for which the revenue source has been earmarked.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Various State departments and agencies

#### Sub Funds:

Numerous; generally there is a separate sub-fund for each program or revenue source.

#### Bank Accounts:

Part of the General Checking Account

#### Other:

Pursuant to Chapter 389, Laws of 1997, State Finance Law §4(6) was added to include the authorization for the State Comptroller to receive for deposit moneys identified by the Director of the Budget as having been intended to support specific disbursements. All moneys identified by the Director of the Budget to be deposited to the credit of a fund and/or account shall be consistent with the intent of the budget for the then current state fiscal year as enacted by the legislature.





# FUND CLASSIFICATION MANUAL

## NEW YORK STATE CANNABIS REVENUE FUND

Custody:	Joint	Range:	24800-24849
Year Established:	2021	CAS Fund Number:	N/A
Authorization:	State Finance Law, §99-ii	SFS Fund Number:	24800
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for revenues received under the Marijuana Regulation and Taxation Act.

### Revenue Sources:

Taxes imposed upon the distribution and sale of adult-use cannabis collected pursuant to Tax Law Article 20-C, fees and penalties, and any other moneys credited or transferred from any other source.

### Nature of Expenditures:

- Reimbursements to the General Fund
- Administrative and other reasonable and necessary costs incurred by various state agencies for implementation, tracking and reporting data, and research and evaluation
- Up to \$50 million to cover capital costs associated with establishing conditional adult-use cannabis retail dispensaries for operation by social equity licensees
- Transfers to the State Lottery Fund.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Cannabis Management

### Sub Funds:

24801 – Cannabis Education  
24802 – Drug Treatment & Public Education<sup>(1)</sup>  
24803 – Community Grants Reinvestment<sup>(2)</sup>

### Bank Accounts:

Part of the General Checking Account

### Other:

- <sup>(1)</sup> SFL §99-jj
- <sup>(2)</sup> SFL §99-kk



# FUND CLASSIFICATION MANUAL

## HEALTH CARE TRANSFORMATION FUND

Custody:	Joint	Range:	24850-24899
Year Established:	2018	CAS Fund Number:	N/A
Authorization:	State Finance Law, §92-hh	SFS Fund Number:	24850
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for contingent reserves, transfers and contributions for health care delivery purposes.

### Revenue Sources:

Contingent reserves redeployed pursuant to §4416 of the Public Health Law, transfers from other funds pursuant to law, and contributions including grants or other financial assistance from any agency of government or any other source; STIP interest.

### Nature of Expenditures:

Transfers to any other fund of the State to support health care delivery.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Health

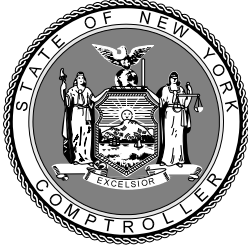
### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:



## FUND CLASSIFICATION MANUAL

### CHARITABLE GIFTS TRUST FUND

Custody:	Joint	Range:	24900-24949
Year Established:	2018	CAS Fund Number:	N/A
Authorization:	State Finance Law, §92-gg	SFS Fund Number:	24900
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

#### General Purpose:

To account for monetary grants, gifts or bequests and transfers from other funds for Health Charitable Account and Elementary and Secondary Education Charitable Account.

#### Revenue Sources:

Charitable gifts pursuant to §11 of State Finance Law, transfers from other funds, STIP interest.

#### Nature of Expenditures:

Health Charitable Account: Support of services relating to primary, preventative, and inpatient health care, dental and vision care, hunger prevention and nutritional assistance, and other services for New York state residents with the overall goal of ensuring that New York state residents have access to quality health care and other related services.

Elementary and Secondary Education Charitable Account: Provision of elementary and secondary education of children in the state.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Department of Health  
Department of Education

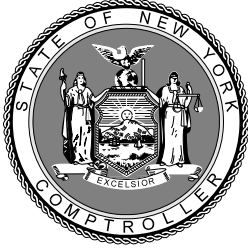
#### Sub Funds:

24900 – Health Charitable Account  
24901 – Elementary and Secondary Education Account

#### Bank Accounts:

Part of the General Checking Account

#### Other:



## FUND CLASSIFICATION MANUAL

### INTERACTIVE FANTASY SPORTS FUND

Custody:	Joint	Range:	24950-24954
Year Established:	2016	CAS Fund Number:	N/A
Authorization:	Racing, Pari-Mutuel Wagering & Breeding Law, Article 14	SFS Fund Number:	24950
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

#### General Purpose:

To account for commissions and assessments on interactive fantasy sports registrants pursuant to Article 14 of the Racing, Pari-Mutuel Wagering and Breeding Law.

#### Revenue Sources:

- Commissions equaling 15% of interactive fantasy sports registrants gross revenue
- Professional fees equaling ½ of 1 percent of gross revenue, not to exceed \$50,000
- Assessments to recover actual costs necessary to regulate interactive fantasy sports
- STIP interest

#### Nature of Expenditures:

Costs of administering and regulating Article 14 of the Racing Pari-Mutuel Wagering and Breeding Law.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

New York State Gaming Commission

#### Sub Funds:

24950 – Fantasy Sports Education  
24951 – Fantasy Sports Administration

#### Bank Accounts:

Part of the General Checking Account

#### Other:



# FUND CLASSIFICATION MANUAL

## MOBILE SPORTS WAGERING

Custody:	Joint	Range:	24955-24959
Year Established:	2021	CAS Fund Number:	N/A
Authorization:	Racing, Pari-Mutuel Wagering and Breeding Law, §1367 & §1367-A	SFS Fund Number:	24955
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for mobile sports wagering revenue to be used for education aid.

### Revenue Sources:

Taxes imposed upon sports wagering gross revenue, transfers from the General Fund, license fees, interest and penalties, and cash or prizes forfeited from sports wagering.

### Nature of Expenditures:

State aid for education.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

New York State Gaming Commission

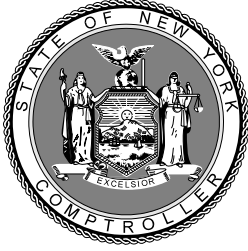
### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## STATE UNIVERSITY DORMITORY INCOME FUND

Custody:	Joint	Range:	40350-40399
Year Established:	1955	CAS Fund Number:	330
Authorization:	Education Law, §355(8)	SFS Fund Number:	40350
Budgetary Classification:	Special Revenue Fund		
GAAP Classification:	Enterprise Fund		

### General Purpose:

To account for certain State University revenues that are earmarked for payment of obligations under the terms of agreements between the State University of New York and the Dormitory Authority.

### Revenue Sources:

Dormitory room rentals, certain other college fees and STIP interest.

### Nature of Expenditures:

Moneys are transferred to the Dormitory Income Reimbursable Account (21937), State Capital Projects Fund (30000) and the SUNY Residence Hall Rehabilitation and Repair Fund (30100-30299), where expenditures are authorized by appropriations.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

State University of New York

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:

Prior to April 2003, this fund was part of the College and University Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Debt Service Fund Group.

In April 2014, this fund was reclassified from a Debt Service Fund to a Special Revenue Fund.

Pursuant to §350 of the Education Law, debt service obligations are paid out of the Dormitory Facilities Revenue Fund, are not subject to appropriation, and are held by the Commissioner of Taxation & Finance outside of the State Treasury.



# FUND CLASSIFICATION MANUAL

## FEDERAL USDA - FOOD AND NUTRITION SERVICES FUND

Custody:	Joint	Range:	25000-25099
Year Established:	1988	CAS Fund Number:	261
Authorization:	State Finance Law, §71	SFS Fund Number:	25000
Budgetary Classification:	Special Revenue Fund – Federal		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for Federal grants administered by the U.S. Department of Agriculture.

### Revenue Sources:

Federal grants and STIP interest on certain subfunds.

### Nature of Expenditures:

Administrative and program costs, as well as transfers to other funds, as authorized by the individual Federal grants awarded to various State departments and agencies.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

### Sub Funds:

Numerous

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## FEDERAL HEALTH AND HUMAN SERVICES FUND

Custody:	Joint	Range:	25100-25199
Year Established:	1972	CAS Fund Number:	265
Authorization:	State Finance Law, §71	SFS Fund Number:	25100
Budgetary Classification:	Special Revenue Fund – Federal		
GAAP Classification:	Special Revenue Fund		

General Purpose:

To account for Federal grants administered by the Department of Health and Human Services.

Revenue Sources:

Federal grants and STIP interest on certain subfunds.

Nature of Expenditures:

Administrative and program costs, as well as transfers to other funds, as authorized by the individual Federal grants awarded to various State departments and agencies.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Various State departments and agencies

Sub Funds:

Numerous

Bank Accounts:

Part of the General Checking Account

Other:





# FUND CLASSIFICATION MANUAL

## FEDERAL EDUCATION FUND

Custody:	Joint	Range:	25200-25249
Year Established:	1998	CAS Fund Number:	267
Authorization:	State Finance Law, §71	SFS Fund Number:	25200
Budgetary Classification:	Special Revenue Fund – Federal		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for Federal grants administered by the U.S. Department of Education.

### Revenue Sources:

Federal Grants.

### Nature of Expenditures:

Administrative and program costs, as well as transfers to other funds, as authorized by the individual Federal grants awarded to various State departments and agencies.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

### Sub Funds:

Numerous

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## FEDERAL MISCELLANEOUS OPERATING GRANTS FUND

Custody:	Joint	Range:	25300-25899 <sup>(1)</sup>
Year Established:	1981	CAS Fund Number:	290
Authorization:	State Finance Law, §71	SFS Fund Number:	25300
Budgetary Classification:	Special Revenue Fund – Federal		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for miscellaneous Federal grants that are each earmarked for specific purposes.

### Revenue Sources:

Federal grants and STIP interest on certain sub-funds.

### Nature of Expenditures:

Administrative and program costs, as well as transfers to other funds, as specified in the particular Federal grant awarded to a State department or agency.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

### Sub Funds:

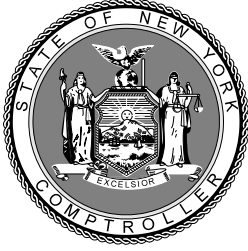
Numerous

### Bank Accounts:

Part of the General Checking Account <sup>(1)</sup>

### Other:

<sup>(1)</sup> This fund also includes subfund 25951 – Lost Wages Assistance, a temporary FEMA-funded program to provide financial assistance to New Yorkers who have lost wages due to the COVID-19 pandemic. It is part of a separate bank account in the joint custody of the Office of the State Comptroller and the Department of Labor.



# FUND CLASSIFICATION MANUAL

## FEDERAL UNEMPLOYMENT INSURANCE ADMINISTRATION FUND

Custody:	Joint	Range:	25900-25949
Year Established:	1936	CAS Fund Number:	480
Authorization:	Labor Law, §530, 551, 552-a and 552-b	SFS Fund Number:	25900
Budgetary Classification:	Special Revenue Fund – Federal		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for services and expenses of administering unemployment insurance and other miscellaneous employment services programs.

### Revenue Sources:

- Federal grants
- Employer assessments for re-employment services (re: Labor Law §581-b)
- Penalties for employer failure to file quarterly withholding wage reports and UI returns (re: Labor Law §581(2)(b))
- Rental, sub-lease or sale of property (re: Labor Law §539)
- Program income from fees for services performed (re: 29 CFR §97.25)
- STIP interest on certain subfunds

### Nature of Expenditures:

Administrative costs of the Department of Labor, including services and expenses of administering unemployment insurance programs, job service programs, workforce investment act programs, employability development programs, the unemployment insurance systems modernization project and other miscellaneous department programs.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

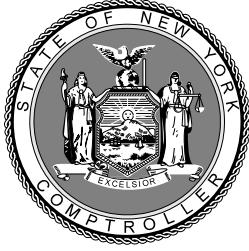
Department of Labor

### Sub Funds:

25901 – Unemployment Insurance Administration Account (re. Labor Law §551)

25902 – Re-Employment Services Account: Additional employer assessments (0.075% of quarterly taxable payroll)<sup>(1)</sup> credited to this account are to be used exclusively for the purpose of providing additional automated systems and staff to provide enhanced re-employment services and for payment of associated administrative costs (re. Labor Law §552-a).

25903 – Unemployment Insurance Control Account moneys shall be used for the location and prevention of fraud and abuse, collection and enforcement activities and other quality control activities related to the unemployment insurance program (re. Labor Law §552-b).



## FUND CLASSIFICATION MANUAL

25904 – UI Renovation Account moneys are used to fund building renovations in New York State offices which are financed from the net proceeds from the sale of department-owned buildings (re: 29 CFR 97.31(c)(1))

25905 – Disaster Unemployment Assistance Account moneys are used exclusively for the purpose of providing Disaster Unemployment benefits.

Bank Accounts:

Part of the General Checking Account (Funds 25901-25904)

Separate account in the Joint custody of the Office of the State Comptroller and the Department of Labor (Fund 25905)

Other:

<sup>(1)</sup> Pursuant to §581-b of the Labor Law, calendar year assessments in excess of \$35m are credited to the Federal UI Trust Fund.



# FUND CLASSIFICATION MANUAL

## FEDERAL UNEMPLOYMENT INSURANCE OCCUPATIONAL TRAINING FUND

Custody:	Joint	Range:	25950-25999 <sup>(1)</sup>
Year Established:	1967	CAS Fund Number:	484
Authorization:	State Finance Law, §71	SFS Fund Number:	25950
Budgetary Classification:	Special Revenue Fund-Federal		
GAAP Classification:	Special Revenue Fund		

### General Purpose:

To account for Federal grants for various employment and training programs.

### Revenue Sources:

Federal grants.

### Nature of Expenditures:

Payment of expenses and allowances to authorized enrollees, including employment training expenses and trade readjustment, job search, and relocation allowances.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Labor

### Sub Funds:

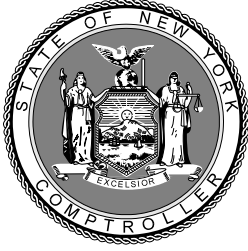
None

### Bank Accounts:

Separate account in the Joint custody of the Office of the State Comptroller and the Department of Labor.

### Other:

<sup>(1)</sup> Range does not include subfund 25951, which is part of the Federal Miscellaneous Operating Grants Fund.



## FUND CLASSIFICATION MANUAL

### FEDERAL EMPLOYMENT AND TRAINING GRANTS FUND

Custody:	Joint	Range:	26000-26049
Year Established:	1983	CAS Fund Number:	486
Authorization:	State Finance Law, §71	SFS Fund Number:	26000
Budgetary Classification:	Special Revenue Fund – Federal		
GAAP Classification:	Special Revenue Fund		

#### General Purpose:

To account for Federal grants received under the Workforce Investment Act of 1988 (Public Law 105-220) and the Workforce Innovation Opportunity Act of 2014 (Public Law 113-128).

#### Revenue Sources:

Federal Grants

#### Nature of Expenditures:

- Grants to other governmental units, community-based organizations, non-profit and for profit organizations, and suballocations to State departments and agencies for the administration and operation of employment and training programs.
- Services and expenses of adult, youth and dislocated worker employment and training local workforce investment area programs and statewide rapid response activities.
- State administration and technical assistance to local workforce investment areas.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Department of Labor

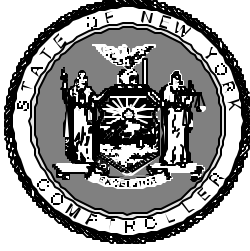
#### Sub Funds:

26001 – Workforce Investment Act Account  
26002 – DOL Federal Emergency Employment Act Account

#### Bank Accounts:

Part of the General Checking Account

#### Other:



Office of the State Comptroller

# **FUND CLASSIFICATION MANUAL**

## **JOINT CUSTODY FUNDS**

### **CAPITAL PROJECTS FUND GROUP**



# FUND CLASSIFICATION MANUAL

## STATE CAPITAL PROJECTS FUND

Custody:	Joint	Range:	30000-30049
Year Established:	1982	CAS Fund Number:	002
Authorization:	State Finance Law, §93	SFS Fund Number:	30000
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the financing of the construction of capital facilities or the acquisition of capital facilities.

### Revenue Sources:

- Transfers from the General Fund<sup>(1)</sup>, Special Revenue Funds<sup>(2)</sup> and other Capital Projects Funds
- General obligation and public authority bond proceeds
- Proceeds from the sale or disposal of buildings<sup>(3)</sup> and State lands<sup>(4)</sup>, and proceeds from the sale of real property used by State military<sup>(8)</sup>
- Fees paid by the city of New York for the release of armories<sup>(7)</sup>
- Receipts received from the use or occupancy of property acquired pursuant to Eminent Domain Procedure Law<sup>(5)</sup>
- Recovered expenses related to the solid waste mitigation program and the drinking water response program<sup>(6)</sup>

### Nature of Expenditures:

Planning, land acquisition, construction and equipment costs attributable to State capital projects, payments or advances to municipalities and public authorities for capital projects. Construction and improvement of armory facilities.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account.





# FUND CLASSIFICATION MANUAL

Other:

- (1) State Finance Law, §72(3)
- (2) HCRA Resources Fund, authorized by Article VII legislation
- (3) Public Buildings Law, §10
- (4) Public Lands Law, §23 and §59-a
- (5) Public Lands Law, §27
- (6) Environmental Conservation Law, §27-1207
- (7) Military Law, §180
- (8) Public Lands Law, §25



# FUND CLASSIFICATION MANUAL

## DEDICATED HIGHWAY AND BRIDGE TRUST FUND

Custody:	Joint	Range:	30050-30099
Year Established:	1991	CAS Fund Number:	072
Authorization:	State Finance Law, §89-b	SFS Fund Number:	30050
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for dedicated revenues used to finance transportation and aviation related capital projects and payments for debt service on NYS Thruway Authority (NYSTA) bonds.

### Revenue Sources:

(a) Taxes: Portions of the State’s petroleum business taxes, motor fuel taxes, auto rental taxes, highway use taxes, transmission taxes, and aviation fuel taxes

(b) Bonds: NYSTA Highway and Trust Fund bond proceeds

(c) Federal Receipts: Federal subsidy payments under the American Recovery and Reinvestment Act of 2009 (ARRA) for the Build America Bond (BAB) Program (§54AA and §6431 of the Internal Revenue Code)

### (d) Transfers:

- Quarterly installment transfers of motor vehicle receipts in the sum of \$16,498,255.00 remitted to the Dedicated Highway and Bridge Trust fund from the General Fund - Chapter 59, Part W of the Laws of 2014-15
- Transfers from Federal Aid Highways Federal Purpose program for the federal share of State transportation projects, from the Federal Capital Projects Fund – Transportation (31354)

### (e) Motor Vehicle Fees and Miscellaneous Revenues:

- Registration fees (net of refunds) - Vehicle and Traffic Law (VAT), §401
- Permit fees, fines, and penalties for working in State highway right of way zones - Highway Law (HAY), §52
- Fees for participation in the “Official Business Directional Sign Program” – HAY, §88 (12) and (13)
- Permit and lease revenue from the Department of Transportation (DOT) – Public Authorities Law, §385(1)(a)
- Inspector application fees - VAT, §304-a(d)
- Certification of inspection fee established April 1, 2004 – VAT, §305(1) and (2)(d)
- Dealer or transporter registration fees established April 1, 2004 – VAT, §415 (6-a)
- Certificate of title application fees - VAT, §2125(g)
- Document fees collected by DOT– SFL, §15
- Overweight vehicle fees, fines and penalties - VAT, §385(15)(i)
- Revenues received by DOT for providing services or renting machinery and equipment to local governments pursuant to agreements in accordance with General Municipal Law, §99-r and SFL, §89-b
- A portion (\$5) of each photo image fee – VAT, §503(2)(f)
- Driver responsibility assessments – VAT, §503(4)(f) and §1199



## FUND CLASSIFICATION MANUAL

(e) Motor Vehicle Fees and Miscellaneous Revenues (continued):

- A portion of junk and salvage vehicle physical examination fees – VAT, §430
- Increase in dealer issued temporary registration fees – VAT, §420-a
- A portion of the civil penalty for reinstatement of registration revoked or suspended due to lack of insurance – VAT, §318(1-a)(b)
- Fees and penalties pursuant to Transportation Law, §145(8)
- Proceeds from increases in the following fees effective September 1, 2009:
  - ATV registration fees - VAT, §2282
  - Cab card and Trip permit fees - VAT, §405-c
  - Distinctive regional design license plate fees – VAT, §404-L
  - In-transit permit fees - VAT, §401-a
  - Learners Permit/License and License Renewal Fees – VAT, §503(2)(b) & (c)
  - Photo image fees – VAT, §503(2)(f)
  - Registration fees for historical motorcycles - VAT, §411-b
  - Special number license plate fees – VAT, §411-a & §404
- Any other moneys collected therefore or credited or transferred thereto from any other fund, account or source – SFL, §89-b

NYSTA Highway and Trust Fund bond proceeds are credited to the Highway and Bridge Capital Account (30051); The aviation fuel tax is credited to the Aviation Purpose Account (30053); Other dedicated taxes, motor vehicle fees, BAB federal subsidies, and transfers from other funds are credited to the Special Obligation Reserve and Payment Account (30052).

Nature of Expenditures:

Reconstruction, replacement, reconditioning, restoration, rehabilitation and preservation of state, county, town, city and village roads, highways, parkways, bridges, rail freight facilities and intercity rail passenger facilities and equipment; state, municipal and privately owned ports and airports/aviation capital projects; fixed ferry facilities of municipal and privately owned ferry lines; DOT, DMV and OIG administrative costs; engineering costs; and transfers to the General Debt Service Fund and the General Fund of amounts required for service contract payments to NYSTA.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Transportation

Sub Funds:

30051 - Highway and Bridge Capital Account  
30052 - Special Obligation Reserve and Payment Account  
30053 - Aviation Purpose Account

Bank Accounts:

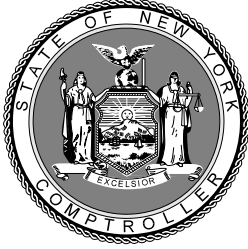
Part of the General Checking Account.



## FUND CLASSIFICATION MANUAL

Other:

- (1) If there are insufficient funds to make a cooperative agreement payment, the Comptroller is required to make up the deficiency by transferring funds from the Highway and Bridge Capital Account and then, from the State's General Fund.
- (2) If an appropriation has been made to pay all amounts due to the NYSTA, all cooperative agreement payments are current and debt service requirements are satisfied, then excess funds on deposit in the Reserve and Payment Account are transferred to the Capital Account.
- (3) No later than each month-end, after the cooperative agreement payments and required set-aside reserve are made, the excess in the Special Obligation Reserve and Payment Account (30052) is transferred to the Highway and Bridge Capital Account (30051) for appropriated state and local capital projects administered by DOT.
- (4) The Comptroller shall submit to the Director of the Budget and the chairpersons of the fiscal committees of the legislature not later than 20 days after the end of each calendar quarter a report identifying the amount of receipts identified as bond proceeds, taxes, fees, transfers or other sources, and the amounts disbursed for state operations, capital projects and transfers to other funds from the Dedicated Highway and Bridge Trust Fund.
- (5) Chapter 55 of the Laws of 2006 authorizes the Rebuild and Renew New York Transportation Bonds to reimburse the Capital Projects Fund (30000) for engineering services originally disbursed from the Dedicated Highway and Bridge Trust Fund and reimbursed by transfers from the Capital Projects Fund (30000).
- (6) The Comptroller shall at the commencement of each month certify to the Director of the Budget, the chairpersons of the Senate Finance and Assembly Ways and Means committees, the commissioner of Transportation, and the chairman of the Thruway Authority the amount disbursed from the Dedicated Highway and Bridge Trust Fund in the preceding month, the amounts reimbursed by the Thruway Authority, the revenues received in the fund, and the unreimbursed disbursements.



# FUND CLASSIFICATION MANUAL

## SUNY RESIDENCE HALLS REHABILITATION AND REPAIR FUND

Custody: Joint Range: 30100-30299  
Year Established: 1991 CAS Fund Number: 074  
Authorization: State Finance Law, §71 SFS Fund Number: 30100  
Budgetary Classification: Capital Projects Fund  
GAAP Classification: Enterprise Fund

### General Purpose:

To account for State University capital projects financed by dormitory and room rentals and other college fees.

### Revenue Sources:

- Transfers from the State University Dormitory Income Fund (40350)
- Bond receipts
- STIP interest

### Nature of Expenditures:

- Project design and construction costs
- Transfers to the State University Dormitory Income Fund (40350)
- Transfers to the State University Capital Projects Fund (32400)

Subject to Appropriation Control: Yes  No

### Administering Agencies:

State University of New York

### Sub Funds:

Various sub-funds for each project

### Bank Accounts:

Part of the General Checking Account

### Other:

- (1) Prior to April 2003, this fund was part of the College & University Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Capital Projects Fund Group.



# FUND CLASSIFICATION MANUAL

## NEW YORK STATE CANAL SYSTEM DEVELOPMENT FUND<sup>(1)</sup>

Custody:	Joint	Range:	30300-30349
Year Established:	1992	CAS Fund Number:	075
Authorization:	State Finance Law, §92-u	SFS Fund Number:	30300
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for moneys that are earmarked for the operations of the NYS canal system.

### Revenue Sources:

- All revenues received in connection with the operation of the canal system including lease of: canal lands, terminals or terminal lands and tolls received for lock and lift bridge passages, hydroelectric easements and sales, and sale of abandoned canal lands. Also sale of permits for the use of abandoned canal lands and the use of dry docks as well as other moneys made available to the fund from any other source excluding grants, loans and inter-corporate transfers, and repayments of advances from the fund.
- STIP interest

### Nature of Expenditures:

Maintenance, construction, reconstruction, development or promotion of the canal system. Also includes interpretive signage and promotion for appropriate historically significant Erie Canal lands and related sites.

Subject to Appropriation Control: Yes X No \_\_\_

### Administering Agencies:

NYS Power Authority (NYPA)<sup>(2)</sup>

### Sub Funds:

30301 - Canal System

### Bank Accounts:

Part of the General Checking Account

### Other:

- (1) Formerly The Barge Canal Improvement Fund created in November 1991 pursuant to Article 15 of the State Constitution.
- (2) Previously a subsidiary of the NYS Thruway Authority, the NYS Canal Corporation became a subsidiary of the NYPA on January 1, 2017, pursuant to Chapter 54 of the Laws of 2016.



# FUND CLASSIFICATION MANUAL

## STATE PARK INFRASTRUCTURE FUND

Custody:	Joint	Range:	30350-30399
Year Established:	1993	CAS Fund Number:	076
Authorization:	State Finance Law, §97-mm	SFS Fund Number:	30350
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the rehabilitation, preservation and improvement of State park facilities and historic sites.

### Revenue Sources:

Concession or property license agreements, contract, lease and easement income, vehicle access fees, other fees for the use of park and historic facilities, proceeds from the sale of works of art or historic property, and bond proceeds.

### Nature of Expenditures:

State Park capital projects and transfers to the General Debt Service Fund for payment to the NYS Environmental Facilities Corporation for debt service on bonds issued to finance park infrastructure projects. Acquisition of works of art or historic property and the cost of their preservation and care.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Parks, Recreation and Historic Preservation

### Sub Funds:

30351 - State Park Infrastructure

### Bank Accounts:

Part of the General Checking Account

### Other:

- (1) See also Public Authorities Law, §1285-L
- (2) See also Parks, Recreation and Historic Preservation Law, §19.29



# FUND CLASSIFICATION MANUAL

## PASSENGER FACILITY CHARGE FUND

Custody:	Joint	Range:	30400-30449
Year Established:	1993	CAS Fund Number:	077
Authorization:	State Finance Law, §90-a	SFS Fund Number:	30400
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To comply with Federal Aviation Administration regulations which require that passenger facility charges be deposited in a separate (interest bearing) fund.

### Revenue Sources:

Enplanement fees from passengers boarding planes at the Stewart and Republic Airports, fines for non-compliance with airport rules and regulations, and grants from any source, pursuant to Section 400 of the Transportation Law and STIP interest.

### Nature of Expenditures:

FAA approved capital projects to enhance safety, security or capacity, reduce noise, or increase air carrier competition at the airport where such charges were collected.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Transportation

### Sub Funds:

30401 - Stewart Airport  
30402 - Republic Airport

### Bank Accounts:

Part of the General Checking Account

### Other:





## FUND CLASSIFICATION MANUAL

### ENVIRONMENTAL PROTECTION FUND

Custody:	Joint	Range:	30450-30499
Year Established:	1993	CAS Fund Number:	078
Authorization:	State Finance Law, §92-s	SFS Fund Number:	30450
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

#### General Purpose:

To account for dedicated revenues which will be used to assist local government, not-for-profit corporations, and fund State initiatives to protect the environment and protect open space.

#### Revenue Sources:

- (a) Taxes: Real Estate Transfer taxes and associated interest and penalties up to the annual amount set pursuant to Tax Law, §1421<sup>(1)</sup>.
- (b) Bond Proceeds: Bond proceeds from the Environmental Facilities Corporation paid to provide funds for or reimburse the State for the cost of State environmental infrastructure projects.
- (c) Transfers: Transfers from the General Fund up to \$447.171 million<sup>(2)</sup> and any other transfers authorized by law.
- (d) Other Revenues:
  - Proceeds from the sale, lease and/or transfer of State underwater lands - Public Lands Law, §75(14);
  - 50% of net proceeds (up to \$5 million) from the sale, lease, transfer or imposition of other charges of surplus lands and property under the jurisdiction of DOT or OGS - Section 13 of Chapter 610, Laws of 1993;
  - Permit fees for regulated activity on freshwater and tidal wetlands - Environmental Conservation Law (ECL), §70-0117;
  - Annual service charge for distinctive conservation license plates - Vehicle & Traffic Law, §404-n;
  - Proceeds from repayments of loans granted for municipal landfill closure projects and municipal landfill gas management projects as well as surcharges on delinquent loan repayments - ECL, §54-0511;
  - Fines and penalties for violation of regulations prescribed by Article 27 Title 27 of the Environmental Conservation Law (Plastic Bag Reduction, Reuse and Recycling Program) – ECL, §71-2728;
  - \$23.0 million of the State's share of unclaimed beverage container deposits, plus unclaimed deposit revenue in excess of \$122.2 million – ECL, §27-1012;
  - Penalties for violations of beverage container refund policies - ECL, §27-1015;
  - The first \$5 million from pesticide registration fees - ECL, §33-0304;



## FUND CLASSIFICATION MANUAL

(d) Other Revenues (continued):

- Electronic waste fines/penalties and surcharges - ECL §27-2621;
- Fifteen percent (not to exceed \$2.1 million) of Hazardous Waste Program fees - ECL, §72-0201;
- Fines and penalties collected due to enforcement of Article 27, Title 21 of the Environmental Conservation law, which regulates mercury-added consumer products – ECL, §71-2724;
- Fines collected for violations of Environmental Conservation Law, Article 24 (Freshwater Wetlands Act) – ECL §71-2303;
- Effective March 1, 2020, remaining paper carryout bag reduction fee revenues and penalties levied for violation of the Plastic Bag Carry Out Ban pursuant to ECL, §27-2805 and §27-2807, respectively;
- STIP interest<sup>(3)</sup>.

Nature of Expenditures:

(1) Solid Waste Account:

- Non-hazardous municipal landfill closure projects
- Municipal waste reduction or recycling projects
- Development and updating of local solid waste management plans
- Development of the pesticide sales and use database
- Environmental justice projects and grants

(2) Parks, Recreation and Historic Preservation Account:

- Municipal park projects
- Historic preservation projects
- Urban cultural park projects
- Waterfront revitalization programs
- Coastal rehabilitation projects

(3) Open Space Account:

- Land conservation projects
- Bio-diversity stewardship and research
- Agricultural and farmland protection activities
- Non-point source abatement and control projects
- Long Island Central Pine Barrens area planning
- Long Island south shore estuary reserve planning
- Operation and management of the Albany Pine Bush preserve commission

(4) Climate Change Mitigation and Adaptation Account:

- Conservation or restoration of riparian areas and tidal marsh migration areas
- Wetland protections
- Relocation or retrofit of facilities
- Flood risk reduction
- Greenhouse gas emission reductions
- Climate smart communities projects
- Climate change adaptation planning and supporting studies



## FUND CLASSIFICATION MANUAL

Subject to Appropriation Control: Yes X No \_\_\_

Administering Agencies:

Department of Environmental Conservation

Sub Funds:

Separate sub-funds are required as follows:

30451 - Environmental Protection Transfer Account

30452 - Solid Waste Account

30453 - Parks, Recreation and Historic Preservation Account

30454 - Open Space Account

30455 - Climate Change Mitigation and Adaptation Account

Bank Accounts:

Part of the General Checking Account

Other:

- (1) Except for the first and second months of the fiscal year, the Comptroller shall deposit one-tenth of the annual required amount into the Environmental Protection Fund on or before the twelfth day of each month.
- (2) The Comptroller is authorized at the direction of the Director of the Division of the Budget to transfer money from the General Fund to the Environmental Protection Fund if moneys in the Environmental Protection Fund are deemed insufficient to meet actual and anticipated disbursements.
- (3) STIP interest from sub-funds 30452, 30453, 30454 and 30455 is transferred to 30451.



# FUND CLASSIFICATION MANUAL

## CLEAN WATER/CLEAN AIR IMPLEMENTATION FUND

Custody:	Joint	Range:	30500-30549
Year Established:	1997	CAS Fund Number:	079
Authorization:	State Finance Law, §97-eee	SFS Fund Number:	30500
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the appropriated administrative expenses of state departments, agencies, public authorities and public benefit corporations for the administration of state assistance payments under the Clean Water/Clean Air Bond Act of 1996.

### Revenue Sources:

Reimbursements from state capital projects appropriations as provided in the appropriation bills for the administering agencies and any moneys credited or transferred from any other fund or source.

### Nature of Expenditures:

Services and expenses including fringe benefit costs necessary to implement, manage and administer state assistance payments for the state share of projects authorized pursuant to the Clean Water/Clean Air Bond Act of 1996.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Primary - Department of Environmental Conservation

### Sub Funds:

30501 - Department of Environmental Conservation  
30502 - Department of State  
30503 - Energy Research Development Authority  
30504 - Environmental Facilities Corporation

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## ENERGY CONSERVATION THROUGH IMPROVED TRANSPORTATION BOND FUND

Custody:	Joint	Range:	30600-30609
Year Established:	1980	CAS Fund Number:	101
Authorization:	State Finance Law, §57(5) and 76(2) & (3)	SFS Fund Number:	30600
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the proceeds of Energy Conservation Through Improved Transportation Bonds issued for the acquisition, construction, reconstruction, establishment, improvement and rehabilitation of urban, commuter and intercity and rail passenger and rapid transit systems and rail freight capital facilities; and for the reconstruction, improvement, reconditioning and preservation of highways and bridges off the State highway system.

### Revenue Sources:

Proceeds of bond anticipation notes or bonds

### Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## PARK AND RECREATION LAND ACQUISITION BOND FUND

Custody:	Joint	Range:	30610-30619
Year Established:	1960	CAS Fund Number:	103
Authorization:	State Finance Law, §57(5)	SFS Fund Number:	30610
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the proceeds of Park and Recreation Land Acquisition Bonds issued for acquiring land for park and recreational purposes.

### Revenue Sources:

Proceeds of bond anticipation notes or bonds

### Nature of Expenditures:

Land acquisition as specified in the Park Recreation Land Act<sup>(1)</sup>  
Transfers to the State Capital Projects fund

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Parks, Recreation and Historic Preservation  
Office of the State Comptroller

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> Parks, Recreation and Historic Preservation Law, Article 15



# FUND CLASSIFICATION MANUAL

## PURE WATERS BOND FUND

Custody:	Joint	Range:	30620-30629
Year Established:	1965	CAS Fund Number:	105
Authorization:	State Finance Law, §57(5)	SFS Fund Number:	30620
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the proceeds of Pure Waters Bonds issued to finance the non-municipal share of the cost of construction of sewage treatment works and water quality improvement projects.

### Revenue Sources:

Proceeds of bond anticipation notes or bonds

### Nature of Expenditures:

Transfers to the Capital Projects Fund

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## TRANSPORTATION CAPITAL FACILITIES BOND FUND

Custody:	Joint	Range:	30630-30639
Year Established:	1967	CAS Fund Number:	109
Authorization:	State Finance Law, §57(5)	SFS Fund Number:	30630
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the proceeds of Transportation Capital Facilities Bonds issued for financing capital projects for State highways, parkways and arterials, mass transportation capital facilities, and airport or aviation capital projects.

### Revenue Sources:

Proceeds of bond anticipation notes or bonds

### Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:





# FUND CLASSIFICATION MANUAL

## ENVIRONMENTAL QUALITY PROTECTION FUND

Custody:	Joint	Range:	30640-30649
Year Established:	1973	CAS Fund Number:	115
Authorization:	State Finance Law, §97-a	SFS Fund Number:	30640
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the proceeds of the sale of bonds issued pursuant to the Environmental Quality Bond Act of 1972 and other specified revenues earmarked for State and municipal capital projects for water quality improvement, air quality improvement and for the preservation, enhancement, restoration and improvement of the quality of land.

### Revenue Sources:

Proceeds of bond anticipation notes, bonds and any moneys paid to the State by the Federal government or a municipality pursuant to the Environmental Conservation Law (ECL) for water quality improvement projects<sup>(1)</sup>, municipal air quality improvement projects<sup>(2)</sup>, municipal wetlands restoration projects<sup>(3)</sup>, and municipal solid waste management projects<sup>(4)</sup>.

### Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:

- <sup>(1)</sup> ECL §51-0305
- <sup>(2)</sup> ECL §51-0507
- <sup>(3)</sup> ECL §51-0711
- <sup>(4)</sup> ECL §51-0907



## FUND CLASSIFICATION MANUAL

### REBUILD AND RENEW NEW YORK TRANSPORTATION BOND FUND

Custody:	Joint	Range:	30650-30659
Year Established:	2005	CAS Fund Number:	121
Authorization:	State Finance Law, §97-eeee	SFS Fund Number:	30650
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

#### General Purpose:

To account for the proceeds of bonds and/or notes issued pursuant to the Rebuild and Renew New York Transportation Bond Act of 2005, including Highway, Parkway & Bridge; Canals & Waterways; Mass Transit, Rail & Port and Aviation purposes.

#### Revenue Sources:

Proceeds of bond anticipation notes or bonds. The proceeds are to be distributed between the Metropolitan Transportation Authority<sup>(1)</sup> and the Department of Transportation<sup>(2)</sup> (\$1.450 billion each).

#### Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Office of the State Comptroller

#### Sub Funds:

None

#### Bank Accounts:

Part of the General Checking Account

#### Other:

<sup>(1)</sup> Public Authorities Law, §1270-f

<sup>(2)</sup> Transportation Law, §480



# FUND CLASSIFICATION MANUAL

## TRANSPORTATION INFRASTRUCTURE RENEWAL BOND FUND

Custody:	Joint	Range:	30660-30669
Year Established:	1983	CAS Fund Number:	123
Authorization:	State Finance Law, §74	SFS Fund Number:	30660
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the proceeds of bonds and/or notes issued pursuant to the Rebuild New York Through Transportation Infrastructure Renewal Bond Act of 1983 including Highway, Parkway & Bridge; Ports and Waterways; and Transit, Rail and Aviation purposes.

### Revenue Sources:

Proceeds of bond anticipation notes or bonds

### Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## ENVIRONMENTAL QUALITY BOND ACT FUND

Custody:	Joint	Range:	30670-30679
Year Established:	1986	CAS Fund Number:	124
Authorization:	State Finance Law, §97-d	SFS Fund Number:	30670
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the proceeds of bond anticipation notes or bonds issued pursuant to the Environmental Quality Bond Act of 1986 for the following purposes:

Hazardous Waste Remediation and Municipal Solid Waste Landfill Closure Account  
Forest Preserve, Historic Preservation, Municipal Park and Environmentally Sensitive Lands Account

### Revenue Sources:

Proceeds of bond anticipation notes or bonds

### Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## ACCELERATED CAPACITY AND TRANSPORTATION IMPROVEMENTS FUND

Custody:	Joint	Range:	30680-30689
Year Established:	1988	CAS Fund Number:	126
Authorization:	State Finance Law, §77	SFS Fund Number:	30680
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the proceeds of the sale of bonds or notes issued pursuant to the Accelerated Capacity and Transportation Improvements of the Nineties Bond Act of 1988.

### Revenue Sources:

Proceeds of bond anticipation notes or bonds

### Nature of Expenditures:<sup>(1)</sup>

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> See also Transportation Law, §450



# FUND CLASSIFICATION MANUAL

## CLEAN WATER/CLEAN AIR BOND FUND

Custody:	Joint	Range:	30690-30699
Year Established:	1996	CAS Fund Number:	127
Authorization:	State Finance Law, §97-aaa	SFS Fund Number:	30690
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the proceeds of the sale of bonds or notes issued pursuant to the Clean Water/Clean Air Bond Act of 1996.

### Revenue Sources:

Proceeds of bond anticipation notes or bonds

### Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## STATE HOUSING BOND FUND

Custody:	Joint	Range:	30700-30709
Year Established:	1939	CAS Fund Number:	119
Authorization:	State Finance Law, §60(5) <sup>(1)</sup>	SFS Fund Number:	30700
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the proceeds of Housing Bonds and Urban Renewal Bonds issued to provide moneys to be loaned to cities, towns, villages, housing authorities and housing companies for low rent housing for persons of low income and for the clearance, replanning, reconstruction or rehabilitation of sub-standard and unsanitary areas.

### Revenue Sources:

Proceeds of bond anticipation notes or bonds

### Nature of Expenditures:

Loans to municipalities, housing authorities and housing companies

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Division of Housing and Community Renewal

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup>State Finance Law, §60 was repealed pursuant to Chapter 59 of the Laws of 2017.



# FUND CLASSIFICATION MANUAL

## SMART SCHOOLS BOND FUND

Custody:	Joint	Range:	30710-30719
Year Established:	2014	CAS Fund Number:	N/A
Authorization:	State Finance Law, §97-0000*2	SFS Fund Number:	30710
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for proceeds from the sale of bonds and/or notes issued pursuant to the Smart Schools Bond Act of 2014.

### Revenue Sources:

Proceeds from the sale of Bonds and/or Notes.

### Nature of Expenditures:

Moneys available, following appropriation by the legislature and allocation by the Director of the Budget **only** for reimbursement of expenditures made from appropriations from the capital projects fund for the purpose of the Smart Schools Bond Fund.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:

(1) The Smart Schools Bond Act of 2014 was passed by voters in November of 2014. The Smart Schools Bond Act authorizes the issuance of up to \$2 billion of general obligation bonds.





# FUND CLASSIFICATION MANUAL

## CLEAN WATER, CLEAN AIR, AND GREEN JOBS BOND FUND

Custody:	Joint	Range:	30720-30729
Year Established:	2022	CAS Fund Number:	N/A
Authorization:	State Finance Law, §97-tttt	SFS Fund Number:	30720
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for proceeds from the sale of bonds and/or notes issued pursuant to section four of the Clean Water, Clean Air, and Green Jobs Environmental Bond Act of 2022.

### Revenue Sources:

Proceeds from the sale of bonds and/or notes.

### Nature of Expenditures:

Moneys available, following appropriation by the legislature and allocation by the Director of the Budget only for reimbursement of expenditures made from appropriations from the capital projects fund for the purpose of the Clean Water, Clean Air, and Green Jobs Environmental Bond Fund.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Environmental Conservation

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:

The Clean Water, Clean Air, and Green Jobs Environmental Bond Act of 2022 was passed by voters in November of 2022. The Clean Water, Clean Air, and Green Jobs Environmental Bond Act authorizes the issuance of up to \$4.2 billion of general obligation bonds: for restoration and flood risk reduction; for open space land conservation and recreation; for climate change mitigation; and for water quality improvement and resilient infrastructure.



# FUND CLASSIFICATION MANUAL

## OUTDOOR RECREATION DEVELOPMENT BOND FUND

Custody:	Joint	Range:	30750-30799
Year Established:	1965	CAS Fund Number:	106
Authorization:	State Finance Law, §57(5)	SFS Fund Number:	30750
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the proceeds of the Outdoor Recreation Development Bonds issued for the development and acquisition of lands for outdoor recreation and historic site purposes.

### Revenue Sources:

Proceeds of bond anticipation notes or bonds

### Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:

(1) Parks, Recreation and Historic Preservation Law, Article 17



## FUND CLASSIFICATION MANUAL

### RAIL PRESERVATION AND DEVELOPMENT BOND FUND

Custody:	Joint	Range:	
Year Established:	1974	CAS Fund Number:	118
Authorization:	State Finance Law, §76	SFS Fund Number:	
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for the proceeds of Rail Preservation Bonds issued for preserving and enhancing commuter and intercity rail passenger and rail freight capital facilities and equipment.

Revenue Sources:

Proceeds of bond anticipation notes or bonds

Nature of Expenditures:

Transfers to the State Capital Projects Fund

Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of the State Comptroller

Sub Funds:

None

Bank Accounts:

Part of the General Checking Account

Other:

This fund was deleted pursuant to SFL, §76.



# FUND CLASSIFICATION MANUAL

## **FEDERAL CAPITAL PROJECTS FUND**

Custody:	Joint	Range:	31350-31449
Year Established:	1982	CAS Fund Number:	291
Authorization:	State Finance Law, §71	SFS Fund Number:	31350
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for capital projects financed from federal grants.

### Revenue Sources:

Federal grants, refunds and reimbursements, real estate sales, and rentals.

### Nature of Expenditures:

- Federal share of capital projects
- Transfers to the General Fund, the Dedicated Highway and Bridge Trust Fund, or any other fund as authorized by law

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

### Sub Funds:

Numerous; generally either one for each State department or one for each capital project.

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## FOREST PRESERVE EXPANSION FUND

Custody:	Joint	Range:	31450-31499
Year Established:	1958	CAS Fund Number:	310
Authorization:	State Finance Law, §97-e	SFS Fund Number:	31450
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the acquisition of land for the forest preserve in the Adirondack and Catskill Parks.

### Revenue Sources:

Sale of certain lands<sup>(1)</sup> and forest resources<sup>(2)</sup>, moneys received from a project sponsor of an eligible project for a health and safety land account transaction<sup>(3)</sup>, gifts or bequests and STIP interest.

### Nature of Expenditures:

Additional land acquisition for forest preserve within the Adirondack or Catskill Park.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Environmental Conservation

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:

- <sup>(1)</sup> Public Lands Law, §24
- <sup>(2)</sup> Environmental Conservation Law, §9-0107
- <sup>(3)</sup> Environmental Conservation Law, §9-2101



# FUND CLASSIFICATION MANUAL

## HAZARDOUS WASTE REMEDIAL FUND

Custody:	Joint	Range:	31500-31549
Year Established:	1982	CAS Fund Number:	312
Authorization:	State Finance Law, §97-b	SFS Fund Number:	31500
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for revenues earmarked for the clean-up of hazardous waste disposal sites.

### Revenue Sources:

Reimbursements from bond proceeds pursuant to current Article VII legislation and Public Authorities Law §1285-q, STIP interest on certain sub-funds and recovered reimbursements.

### Site Investigation and Construction Account

- Moneys appropriated for transfer to the account;
- Fines and penalties accumulated in the fund prior to April 1, 1988 pursuant to Environmental Conservation Law (ECL), §71-2725.

### Industry Fee Transfer Account

- Special assessments on generators of hazardous wastes collected by the Department of Taxation and Finance pursuant to ECL, §27-0923;
- Fines and penalties collected pursuant to ECL, §72-0201;
- A portion of Hazardous Waste Program fees collected pursuant to ECL, §72-0402 and Water Transporter Program fees collected pursuant to ECL, §72-0502;
- Surcharges on license fees for operators of major petroleum facilities pursuant to Navigation Law, §186.

### Hazardous Waste Remediation Oversight and Assistance Account

- All moneys received for state costs incurred in negotiating and overseeing the implementation of brownfield site cleanup agreements pursuant to ECL §27, Title 14;
- The first \$6,200,000 of all available income from the Department of State's Code Enforcement Account (21904).

### Environmental Restoration Project Account

- Recoveries and reimbursements of state assistance to municipalities pursuant to ECL, §56-0503, §56-0505 and §56-0507.



## FUND CLASSIFICATION MANUAL

Nature of Expenditures:

**Site Investigation and Construction Account** - hazardous waste disposal site remedial programs; the cleanup or restoration of hazardous waste disposal sites; inactive hazardous waste site identification, classification and investigation activities; financing the nonfederal share of the cost of clean up and site remediation activities; and emergency response action to clean up spills or abate other public health or environmental hazards involving hazardous wastes.

**Industry Fee Transfer Account** - moneys are to be used for 50% of the cost of debt service for hazardous waste remediation bonds and notes issued pursuant to the Environmental Quality Bond Act of 1986.

**Hazardous Waste Remediation Oversight and Assistance Account** - costs incurred by the state in negotiating and overseeing implementation of brownfield site cleanup agreements; state assistance pursuant to General Municipal Law, §970-r; non-bondable costs associated with hazardous waste remediation projects; costs of the Department of Environmental Conservation related to the geographic information system required by ECL, §3-0315; and technical assistance grants pursuant to ECL, Article 27, Titles 13 (Inactive Hazardous Waste Disposal Sites) and 14 (Brownfield Cleanup Program).

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Environmental Conservation

Sub Funds:

- 31501 - Site Investigation and Construction Account
- 31502 - Industry Fee Transfer Account
- 31503 - Arco Settlement
- 31504 - Hazardous Waste Refund Reserve Account
- 31505 - Hazardous Waste Oversight and Assistance Account
- 31506 - Hazardous Waste Cleanup Account
- 31507 - Drinking Water Response Account

Bank Accounts:

Part of the General Checking Account

Other:



# FUND CLASSIFICATION MANUAL

## SUBURBAN TRANSPORTATION FUND

Custody:	Joint	Range:	31650-31699
Year Established:	1987	CAS Fund Number:	327
Authorization:	State Finance Law, §88-b	SFS Fund Number:	31650
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the financing of transportation capital projects within certain counties comprising the metropolitan commuter transportation district, including the counties of Nassau, Suffolk, Westchester, Putnam, Dutchess, Orange and Rockland.

### Revenue Sources:

- Transfers from the Metropolitan Transportation Authority Special Assistance Fund – Commuter Railroad Account pursuant to Public Authorities Law §1270-a;
- Transfers from the Metropolitan Transportation Authority Dutchess, Orange, and Rockland Fund pursuant to Public Authorities Law §1270-b;
- STIP interest.

### Nature of Expenditures:

Transfers to the Capital Projects Fund to reimburse for capacity and infrastructure improvements to roads, highways, parkways and bridges within the metropolitan commuter transportation district subject to an adopted transportation plan. Also, pursuant to agreements between the Department of Transportation and the Thruway Authority<sup>(1)</sup>, payments to the NYS Thruway Authority for debt service on bonds or notes issued to finance capital costs and for associated administrative expenses.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Transportation

### Sub Funds:

31651 - MTA Capital Projects

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> Pursuant to State Finance Law §88-b(7), the Department of Transportation is authorized to enter into agreements with the Thruway Authority for issuance of bonds or notes to finance the costs of transportation capital projects, subject to approval by the Director of the Budget.





# FUND CLASSIFICATION MANUAL

## DIVISION FOR YOUTH FACILITIES IMPROVEMENT FUND

Custody:	Joint	Range:	31700-31749
Year Established:	1990	CAS Fund Number:	357
Authorization:	State Finance Law, §97-gg	SFS Fund Number:	31700
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for Division for Youth Facilities Improvement capital projects financed by the New York State Urban Development Corporation.

### Revenue Sources:

- All moneys appropriated for the purpose(s) of the fund and all moneys transferred to the fund pursuant to law;
- Proceeds from bonds or notes issued by the New York State Urban Development Corporation;
- Proceeds from the sale of various State youth facilities.

### Nature of Expenditures:

Various facility maintenance and improvement capital projects appropriated for the various purposes of the Division for Youth.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Children and Family Services

### Sub Funds:

31701 – Youth Facilities Improvement Account  
31702 – Youth Facilities Closure Account

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## HOUSING ASSISTANCE FUND

Custody:	Joint	Range:	31800-31849
Year Established:	1988	CAS Fund Number:	374
Authorization:	State Finance Law, §92-q	SFS Fund Number:	31800
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for moneys earmarked for various housing assistance programs.

### Revenue Sources:

Bond proceeds, transfers from the New York State Infrastructure Trust Fund, transfers from other sources authorized by law, and interest income<sup>(1)</sup>.

### Nature of Expenditures:

To provide financial support for various housing programs administered by the Division of Housing and Community Renewal.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

31801 - Housing Assistance

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup>Moneys of the fund may be invested by the State Comptroller and income from such investments shall be credited to the General Fund.



# FUND CLASSIFICATION MANUAL

## HOUSING PROGRAM FUND

Custody:	Joint	Range:	31850-31899
Year Established:	1990	CAS Fund Number:	376
Authorization:	State Finance Law, §71	SFS Fund Number:	31850
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for the Low Income Housing Trust Fund Program, the Affordable Home Ownership Development Program and the Homeless Housing and Assistance Program that is financed by the New York State Housing Finance Agency. To maintain and repair existing facilities financed by the Housing Finance Agency.

### Revenue Sources:

Bond or note proceeds and transfers from the Capital Projects Fund.

### Nature of Expenditures:

Payments to the Housing Trust Fund Corporation for the Low Income Housing Trust Fund Program, to the Affordable Housing Corporation for the Affordable Home Ownership Development Program and to the Homeless Housing and Assistance Corporation for the Homeless Housing Assistance Program.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Temporary and Disability Assistance  
Housing Trust Fund Corporation and the Affordable Housing Corporation

### Sub Funds:

31851 - Housing Trust Fund Corporation Account  
31852 - Affordable Housing Corporation Account  
31853 - Department of Social Services  
31854 - Housing Finance Agency

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## NATURAL RESOURCE DAMAGES FUND

Custody:	Joint	Range:	31900-31949
Year Established:	1994	CAS Fund Number:	378
Authorization:	State Finance Law, §71	SFS Fund Number:	31900
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for restoration and/or replacement acquisition projects undertaken as a result of natural resource damage claims.

### Revenue Sources:

Settlements of natural resource damage claims (from parties responsible for the damage) and STIP interest.

### Nature of Expenditures:<sup>(1)</sup>

Restoration projects, replacement acquisition projects, or combinations thereof resulting from successful natural resource damage claims.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

NYS Department of Environmental Conservation

### Sub Funds:

31901 - NRD - Miscellaneous Account  
31902 - NRD - Jamaica Bay  
31903 - NRD - Con Ed  
31904 - Lake Ontario Restoration  
31905 - NRD - Damages  
31906 - NRD - Akzo Nobel  
31907 - NRD - Northrop Gruman

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> Suballocations to other state departments and agencies are not available for projects for which recovered funds have not been received.



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF TRANSPORTATION ENGINEERING SERVICES FUND

Custody:	Joint	Range:	31950-31999
Year Established:	1989	CAS Fund Number:	380
Authorization:	State Finance Law, §71	SFS Fund Number:	31950
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To chargeback the costs of providing engineering services for capital projects administered by the Department of Transportation.

### Revenue Sources:

Chargebacks to various capital projects funds for engineering services.

### Nature of Expenditures:

Engineering services provided by Department of Transportation employees or by private consultants for various capital projects.<sup>(1)</sup>

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Transportation

### Sub Funds:

31951 - Highway Facilities Purpose Account

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> Includes sub-allocations to the Office of Inspector General



# FUND CLASSIFICATION MANUAL

## MISCELLANEOUS CAPITAL PROJECTS FUND

Custody:	Joint	Range:	32200-32249
Year Established:	1988	CAS Fund Number:	387
Authorization:	State Finance Law, §71, §83-a, & 97-nn <sup>*3</sup> Navigation Law §179-a	SFS Fund Number:	32200
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for various capital grants received by State departments and agencies and for the non-state portion of joint capital projects whereby the State shares the costs of a capital project with other governmental or private entities.

### Revenue Sources:

- Various moneys received from other governmental or private entities pursuant to agreements for the sharing of the costs of a capital project, including moneys received from the sale or lease of property, refunds and reimbursements, fines and penalties, energy reimbursements, retired asset transactions and receipts from public authorities.
- All moneys collected pursuant to article 3-0321 of the Environmental Conservation Law.
- Court settlements for Environmental Law violations,
- Equitable sharing of federal forfeitures.
- Gifts, grants, and donations.
- Revenues derived from the vessel access surcharge collected upon the registration of vessels pursuant to Vehicle and Traffic Law, §2251.
- Up to \$1.5 million annually from the sale of lifetime licenses for hunting, fishing, and trapping and from lifetime privileges for archery and muzzle-loading pursuant to §11-0702 of the Environmental Conservation Law
- All moneys received by the Office of Parks, Recreation and Historic Preservation from easements, permits, licenses and leases pursuant to law.
- All moneys not retained by issuing agents from the sale of voluntary Habitat stamps pursuant to §11-0305 of the Environmental Conservation Law.
- License fees pursuant to §174 of the Navigation Law.
- STIP interest is credited to certain sub-funds.
- Transfers from other funds pursuant to law.

### Nature of Expenditures:

Various capital projects including management, protection, and restoration of fish and wildlife habitats; improvement and development of public access for fish and wildlife related recreation; and oil spill cleanup, removal and third-party compensation.



# FUND CLASSIFICATION MANUAL

Subject to Appropriation Control: Yes X No    

Administering Agencies:

Various State departments and agencies

Sub Funds:

Numerous

Bank Accounts:

Part of the General Checking Account

Other:



# FUND CLASSIFICATION MANUAL

## CITY UNIVERSITY OF NEW YORK CAPITAL PROJECTS FUND

Custody:	Joint	Range:	32250-32299
Year Established:	1987	CAS Fund Number:	388
Authorization:	State Finance Law, §71 & Education Law, §377	SFS Fund Number:	32250
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Enterprise Fund		

### General Purpose:

To account for City University Senior College capital projects financed by private gifts, grants and loans from municipalities or by grants from other governmental entities.

### Revenue Sources:

- Gifts, grants and loans from municipalities
- STIP interest is credited to certain subfunds

### Nature of Expenditures:<sup>(1)</sup>

Capital projects according to various purposes designed to carry out general maintenance and improvements to new and existing facilities.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

City University of New York

### Sub Funds:

32251- City College  
32252- Hunter College  
32253- Queens College

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> Appropriated to the City University Construction Fund with transfers and/or suballocations to the Dormitory Authority. Subject to an annual plan developed by the City University and approved by the state's Director of the Budget.





## FUND CLASSIFICATION MANUAL

### MENTAL HYGIENE FACILITIES CAPITAL IMPROVEMENT FUND

Custody:	Joint	Range:	32300-32349
Year Established:	1990	CAS Fund Number:	389
Authorization:	State Finance Law, §71	SFS Fund Number:	32300
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

General Purpose:

To account for Mental Hygiene capital projects financed by the New York State Medical Care Facilities Finance Agency or Dormitory Authority as successor agency.

Revenue Sources:

Fees, transfers from the New York State Medical Care Facilities Finance Agency or Dormitory Authority as successor agency from bonds or note proceeds, and/or from the Capital Projects Fund.

Nature of Expenditures:

Various capital projects according to the various purposes of the Department of Mental Hygiene

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Mental Hygiene  
Dormitory Authority

Sub Funds:

Various

Bank Accounts:

Part of the General Checking Account

Other:



# FUND CLASSIFICATION MANUAL

## CORRECTIONAL FACILITIES CAPITAL IMPROVEMENT FUND

Custody:	Joint	Range:	32350-32399
Year Established:	1990	CAS Fund Number:	399
Authorization:	State Finance Law, §71	SFS Fund Number:	32350
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for correctional facilities capital projects financed by the New York State Urban Development Corporation.

### Revenue Sources:

- Transfers from the New York State Urban Development Corporation from bond or note proceeds
- Transfers from the General Fund
- Proceeds from the sale of State correctional facilities

### Nature of Expenditures:

Various capital projects of the Department of Corrections and Community Supervision, as well as associated personal service and operating expenses.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Corrections and Community Supervision

### Sub Funds:

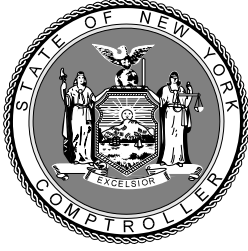
32351 - Corrections Dept.  
32352 - DOCS - Rehabilitation Project  
32353 - Correctional Facility Capital Closure

### Bank Accounts:

Part of the General Checking Account

### Other:

- (1) Redirects for deposit to the General Fund, any reimbursements from moneys appropriated to the Correctional Facilities Capital Improvement Fund.



## FUND CLASSIFICATION MANUAL

### STATE UNIVERSITY CAPITAL PROJECTS FUND

Custody:	Joint	Range:	32400-32999
Year Established:	1977	CAS Fund Number:	384
Authorization:	State Finance Law, §71	SFS Fund Number:	32400
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Enterprise Fund <sup>(1)</sup>		

#### General Purpose:

To account for State University capital projects financed by Dormitory Authority bond proceeds, the SUNY Income Fund and other non-State revenue sources.

#### Revenue Sources:

Private grants and contributions, STIP Interest, Dormitory Authority bond proceeds, and transfers from the SUNY Income Fund (22650) and SUNY Residence Halls Rehabilitation and Repair Fund (30100).

#### Nature of Expenditures:<sup>(2)</sup>

For the comprehensive construction programs, purposes and capital projects required for general maintenance, alterations and improvement to facilities. Also for the design and construction of emerging buildings as identified and approved by the governor and the chancellor of the state of New York.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

State University Construction Fund

#### Sub Funds:

Various; a separate subfund is allocated to each capital project

#### Bank Accounts:

Part of the General Checking Account

#### Other:

- <sup>(1)</sup> Prior to April 2003, this fund was part of the College and University Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Capital Projects Fund Group.
- <sup>(2)</sup> Appropriated to the State University Construction Fund with transfers and/or suballocations to the Dormitory Authority and the State University of New York.



# FUND CLASSIFICATION MANUAL

## NEW YORK STATE STORM RECOVERY CAPITAL FUND

Custody:	Joint	Range:	33000-33049
Year Established:	2013	CAS Fund Number:	N/A
Authorization:	State Finance Law, §93-a	SFS Fund Number:	33000
Budgetary Classification:	Capital Projects Fund		
GAAP Classification:	Capital Projects Fund		

### General Purpose:

To account for federal moneys received as reimbursement for costs associated with the repair, rehabilitation or replacement of State properties damaged by natural disasters.

### Revenue Sources:

All moneys collected or credited, appropriated or transferred from any other fund.

### Nature of Expenditures:

The cost of the repair, rehabilitation, or replacement of capital works or purposes damaged by Hurricane Sandy or any future natural disaster expected to be eligible for reimbursement by the Federal Emergency Management Agency (FEMA), the Federal Transit Administration (FTA), the Federal Highway Administration (FHWA) or any other Federal reimbursement source. Also, transfers to the Revenue Bond Tax Fund (40152) pursuant to legislation.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Division of Homeland Security and Emergency Services

### Sub Funds:

33001 – Storm Recovery Account

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## DEDICATED INFRASTRUCTURE INVESTMENT FUND

Custody:	Joint	Range:	33050-33099
Year Established:	2015	CAS Fund Number:	N/A
Authorization:	State Finance Law, §93-b	SFS Fund Number:	33050
Budgetary Classification:	Capital Projects		
GAAP Classification:	Capital Projects		

### General Purpose:

To finance projects, works, activities or purposes necessary to support statewide investments including loans to public authorities. There is no limit on the nature of the expenditures that can be financed.

### Revenue Sources:

- All moneys collected, credited or transferred from any other fund or source
- Transfers from the General Fund

### Nature of Expenditures:

- To finance projects, works, activities or purposes necessary to support statewide investments without limiting the types of projects, works, activities or purposes.
- Transfers to the General Fund in the event of an economic downturn.
- Transfers to the General Fund in an amount not to exceed the disallowances and/or settlements related to the over-payments of federal Medicare and Medicaid revenues.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State Departments and Agencies

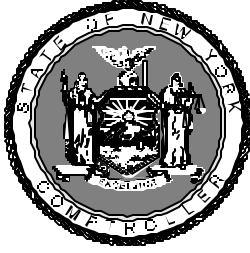
### Sub Funds:

33050 – Infrastructure Investment Account

### Bank Accounts:

Part of the General Checking Account

### Other:



# **FUND CLASSIFICATION MANUAL**

## **JOINT CUSTODY FUNDS**

### **DEBT SERVICE FUND GROUP**



# FUND CLASSIFICATION MANUAL

## **DEBT REDUCTION RESERVE FUND**

Custody:	Joint	Range:	40000-40049
Year Established:	1998	CAS Fund Number:	064
Authorization:	State Finance Law, §97-rrr <sup>(1)</sup>	SFS Fund Number:	40000
Budgetary Classification:	Debt Service Fund <sup>(2)(3)</sup>		
GAAP Classification:	Debt Service Fund		

### General Purpose:

To retire or defease bonds or fund capital projects, equipment acquisitions, or similar expenses which are authorized by law to be financed by bonds, notes or other obligations.

### Revenue Sources:

Moneys credited or transferred from the general fund or from any other fund or sources pursuant to law.

### Nature of Expenditures:

Payment of principal, interest and related expenses on general obligation bonds, other financing arrangements, or for the purposes of retiring or defeasing bonds, including any accrued interest thereon for any state supported bonding program. In addition, the funding of capital projects, equipment, acquisitions, or similar expenses which have been authorized by law to be financed through the issuance of bonds, notes or other obligations.

Subject to Appropriation Control: Yes  No

### Administering Agency:

Division of Budget  
Office of the State Comptroller

### Sub Funds:

40001 – Debt Reduction Reserve Account

### Bank Accounts:

Part of the General Checking Account

### Notes:

- (1) As added by Chapter 57, Part B, §36 of the Laws of 1998. The purpose of the fund was to defease debt; therefore the GAAP classification was Debt Service. However, there was no spending in fiscal year 1998-99.
- (2) Pursuant to Chapter 405, Part F, §25 of the Laws of 1999, the purpose of the fund was revised to include funding for capital projects. As a result, the GAAP classification was changed from Debt Service to General.
- (3) Pursuant to the FY00-01 Financial Plan, the fund was reclassified from General to Debt Service

Updated 12/17/2020



# FUND CLASSIFICATION MANUAL

## MENTAL HEALTH SERVICES FUND

Custody:	Joint	Range:	40100-40149
Year Established:	1987	CAS Fund Number:	304
Authorization:	State Finance Law, §97-f	SFS Fund Number:	40100
Budgetary Classification:	Debt Service Fund		
GAAP Classification:	Debt Service Fund		

### General Purpose:

To account for the payment of debt service in conjunction with other financing arrangements between the Facilities Development Corporation and the New York State Medical Care Facilities Finance Agency, or the Dormitory Authority as successor agency.

### Revenue Sources:

- Transfers from the Dormitory Authority's Mental Hygiene Facilities Development Improvement Fund Income Account (sole custody)
- STIP interest and earnings on Debt Service investments

### Nature of Expenditures:

- Debt service payments pursuant to other financing arrangements
- Amounts not required for reserves for debt service are to be transferred to the General Fund State Operations Account <sup>(2)</sup>

Subject to Appropriation Control: Yes  No

### Administering Agencies:

NYS Dormitory Authority

### Sub Funds:

40101 - Mental Hygiene Services Fund  
40102 - Debt Service Reserve

### Bank Accounts:

Part of the General Checking Account





## FUND CLASSIFICATION MANUAL

Other:

- (1) This fund is required to maintain debt service reserves for the following:
  - a. Obligations relating to the Mental Health Services Facilities Improvement Program under any agreement between the Facilities Development Corporation and the New York State Medical Care Facilities Finance Agency
  - b. Mental Health Services Facilities Bonds issued by the Dormitory Authority pursuant to SFL §68(b) of Article 5C, Revenue Bond Financing Program

The amount of the reserve to be maintained in the fund is 20% of the amount of the next semi-annual payment coming due, multiplied by the number of months from the date of the last payment, plus any variable rate debt payments, interest rate exchange or other amounts specified in financing arrangements permitted by law.

- (2) Pursuant to Chapter 59, Part BBB, §15, Laws of 2018, once all debt service reserves are satisfied, remaining amounts are paid over for deposit in the General Fund State Operations Account.



# FUND CLASSIFICATION MANUAL

## GENERAL DEBT SERVICE FUND<sup>(1)</sup>

Custody:	Joint	Range:	40150-40199
Year Established:	1982	CAS Fund Number:	311
Authorization:	State Finance Law, §71, §72, §73, §92-h and §92-z	SFS Fund Number:	40150
Budgetary Classification:	Debt Service Fund		
GAAP Classification:	Debt Service Fund		

### General Purpose:

To account for the payments of principal and interest on the State's general obligation bonds, revenue bonds and other financing arrangements.

### Revenue Sources:

- Dedicated Personal Income Tax (50% of collection)<sup>(2)</sup>
- Dedicated Employer Compensation Expense Tax (50% of collection)<sup>(2)</sup>
- Dedicated Pass-Through Entity Tax (50% of collection)<sup>(5)</sup>
- Dedicated Sales and Use Tax (50% of collection pursuant to Tax Law §1105 and §1110)
- Transfers from the General Fund
- Transfers from the Centralized Services Fund, Certificate of Participation Account (55013)
- Transfers from the Clean Water/Clean Air Fund (40402)
- Transfers from the Court Facilities Incentive Aid Fund (22501)
- Federal interest subsidy payments under the ARRA – Build American Bond Program and Qualified School Construction Bond Program (Sections 54AA and 54F of the Internal Revenue Code and State Finance Law §73<sup>(3)</sup>)
- Transfers from the New York State Storm Recovery Capital fund (33000)

### Nature of Expenditures:

- Payments of principal, interest and related expenses on the State's general obligation bonds, revenue bonds and other financing arrangements
- Excess transfers to the General Fund after General Debt Service, Revenue Bond Tax Fund and Sales Tax Revenue Bond Tax Fund debt service reserve requirements are met

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller



## FUND CLASSIFICATION MANUAL

### Sub Funds:

- 40150 - General Obligation Bond Tax Fund<sup>(4)</sup>
- 40151 - Lease Purchase and Other Financing Agreement Payment
- 40152 - Revenue Bond Tax Fund
- 40153 - Build America Bond Interest
- 40154 - Sales Tax Revenue Bond Tax Fund

### Bank Accounts:

- Part of the General Checking Account

### Other:

- (1) Chapter 59 of the Laws of 2017 amended SFL§72, requiring the Comptroller to reserve the amount of moneys certified by the Director of the Budget necessary for payment of debt service and related expenses payable from the General Debt Service Fund during the current quarter of the State fiscal year (Expires 06/30/2026).
- (2) Chapter 59 of the Laws of 2018 amended SFL§92-z, increasing the deposit of Personal Income Tax receipts to the Revenue Bond Tax Fund to 50% of total collections and adding the deposit of 50% of total Employer Compensation Expense Tax collections.
- (3) Chapter 56 of the Laws of 2010 and Chapter 59 of the Laws of 2012 amended SFL§73, allowing each respective debt service fund to receive federal interest subsidy payment on Build America Bonds and Qualified School Construction Bonds.
- (4) Pursuant to Article VII, Section 16 of the New York State Constitution, if the Legislature fails to make appropriations to pay general obligation debt service, the Comptroller is authorized to pay the debt service without an appropriation.
- (5) Chapter 59 of the Laws of 2021 amended SFL§92-z, adding the deposit of 50% of the total Pass-Through Entity Tax.



## FUND CLASSIFICATION MANUAL

### HOUSING DEBT FUND

Custody:	Joint	Range:	40250-40299
Year Established:	1940	CAS Fund Number:	316
Authorization:	State Finance Law, §97	SFS Fund Number:	40250
Budgetary Classification:	Debt Service Fund		
GAAP Classification:	Debt Service Fund		

#### General Purpose:

To account for the repayment of advances made to cities, towns, villages, public corporations and low-income housing authorities from the proceeds of the State Housing Bonds that are earmarked for paying the principal and interest on State Housing bonds.

#### Revenue Sources:

Repayment of advances made to cities, towns, villages, public corporations and low income housing authorities. In addition to direct payments from the localities or authorities, NYS also receives housing subsidies on behalf of housing authorities which are applied as repayment of their advances under the Housing Debt program. These subsidies are deposited to the Housing Debt Fund from the General Fund Local Assistance Account (10000).

#### Nature of Expenditures:

Payment of principal and interest on State Housing bonds. Excess transfers to the General Fund after debt service requirements are met.

Subject to Appropriation Control:      Yes X      No \_\_\_

#### Administering Agency:

Division of Housing and Community Renewal

#### Sub Funds:

None

#### Bank Accounts:

Part of the General Checking Account

#### Other:

Pursuant to State Finance Law §97, to the extent that moneys in the fund are insufficient to make principal and interest payments, the remainder shall be paid from any other moneys in the State Treasury not otherwise appropriated, typically the General Fund.



## FUND CLASSIFICATION MANUAL

### DEPARTMENT OF HEALTH INCOME FUND

Custody:	Joint	Range:	40300-40349
Year Established:	1971	CAS Fund Number:	319
Authorization:	Public Health Law, §409	SFS Fund Number:	40300
Budgetary Classification:	Debt Service Fund		
GAAP Classification:	Debt Service Fund		

#### General Purpose:

To account for certain Department of Health revenues that are earmarked for the payment of obligations under the terms of agreements between the Department of Health, the Dormitory Authority, and the Roswell Park Cancer Institute (RPCI).

#### Revenue Sources:

- All revenues received by the Department of Health for the care and treatment of patients at its medical care facilities, including revenues received from Medicare, Medicaid and third-party payers
- Money received from fees, including parking fees, refunds, reimbursements, payments received pursuant to leases, sales of property and other miscellaneous receipts
- STIP interest and investment earnings

#### Nature of Expenditures:

- Other financing arrangement payments to the Dormitory Authority
- Excess transfers to Miscellaneous State Special Revenue

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Department of Health

#### Sub Funds:

40301 – Department of Health Income Account  
40302 – NYC Veterans Home Income Account  
40303 – Debt Service Reserve - Regular  
40304 – Debt Service Reserve - Veterans  
40305 – RPCI Income Account  
40306 – RPCI Debt Service Account

#### Bank Accounts:

Part of the General Checking Account

Other:

(1) Pursuant to Chapter 433, §49-50, of the Laws of 1997, moneys in excess of debt service reserve requirements are transferred from the Health Income Account (40301) to DOH Hospital Holding Account (22145) and from the NYC Veterans Home Income Account (40302) to NYC Veterans - St. Albans Account (22141) pursuant to appropriations.

(2) Pursuant to Public Health Law §409-2(c), the comptroller is required to reserve the aggregate amount of money needed during the next succeeding six calendar months to comply in full with all debt service obligations.



# FUND CLASSIFICATION MANUAL

## CLEAN WATER/CLEAN AIR FUND

Custody:	Joint	Range:	40400-40449
Year Established:	1996	CAS Fund Number:	361
Authorization:	State Finance Law, §97-bbb	SFS Fund Number:	40400
Budgetary Classification:	Debt Service Fund		
GAAP Classification:	Debt Service Fund		

### General Purpose:

To account for taxes earmarked for reimbursing the General Debt Service Fund for payment of debt service on Clean Water/Clean Air Bonds.

### Revenue Sources:

- Real Estate Transfer Taxes collected pursuant to Tax Law §1402 and deposited pursuant to Tax Law §1421

### Nature of Expenditures:

- Transfers to the General Debt Service Fund (40150) for reimbursement of debt service payments made for Clean Water/Clean Air Bonds <sup>(1)</sup>
- Transfers to the General Fund in excess of debt service and reserve requirements <sup>(2)</sup>

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

40401 - Real Estate Transfer Tax  
40402 - CW/CA DS Reserve

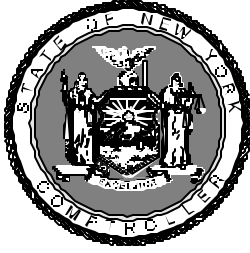
### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> In the event that moneys retained in the fund are less than the amount needed for such reimbursement, the comptroller shall offset such shortfall from subsequent deposits in the fund as soon as the revenue is available.

<sup>(2)</sup> The Comptroller shall retain in reserve, for transfer to the General Debt Service Fund, the projected monthly amount required to meet the total annual debt service requirements, as certified by the Director of the Budget.

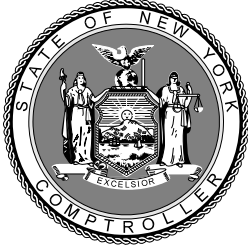


# **FUND CLASSIFICATION MANUAL**

**JOINT CUSTODY FUNDS**

**ENTERPRISE FUNDS**





# FUND CLASSIFICATION MANUAL

## CUNY SENIOR COLLEGE PROGRAM FUND<sup>(3)</sup>

Custody:	Joint	Range:	23250-23449
Year Established:	1995	CAS Fund Number:	377
Authorization:	State Finance Law, §71 & §99-d	SFS Fund Number:	23250
Budgetary Classification:	Enterprise Fund <sup>(1)</sup>		
GAAP Classification:	Enterprise Fund <sup>(2)</sup>		

### General Purpose:

To account for earmarked revenues for the operation of City University of New York.

### Revenue Sources:

Excess tuition revenue, fees from self-supporting activities, non-academic user fees and STIP interest.

### Nature of Expenditures:

Operating expenses of the City University of New York

Subject to Appropriation Control: Yes  No

### Administering Agencies:

City University of New York

### Sub Funds:

Numerous

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> Pursuant to Chapter 50 of the Laws of 2021, the Budgetary Classification was changed from Special Revenue Fund to Enterprise Fund.

<sup>(2)</sup> Prior to April 2003, this fund was part of the College and University Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Enterprise Fund Group.

<sup>(3)</sup> This Fund was formally known as IFR/City University Tuition Fund.



# FUND CLASSIFICATION MANUAL

## YOUTH COMMISSARY ACCOUNT

Custody:	Joint	Range:	50000-50049
Year Established:	1970	CAS Fund Number:	324
Authorization:	Executive Law, §517	SFS Fund Number:	50000
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	General Fund		

General Purpose:

Retail sales.

Revenue Sources:

Sale of merchandise to residents of youth facilities, and STIP interest.

Nature of Expenditures:

Personal service and other costs incurred for administering youth commissaries at Office of Children and Family Services facilities.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of Children and Family Services

Sub Funds:

Numerous; generally there is a separate sub-fund for each facility.

Bank Accounts:

Part of the General Checking Account

Other:



# FUND CLASSIFICATION MANUAL

## STATE EXPOSITION SPECIAL ACCOUNT

Custody:	Joint	Range:	50050-50099
Year Established:	1927	CAS Fund Number:	325
Authorization:	Agriculture and Markets Law, §31c and State Finance Law, §71	SFS Number:	50050
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for the operations of the State Fair Program which includes the annual State Fair, craft shows, horse shows, auto shows, auctions, sporting events, etc. throughout the year.

### Revenue Sources:

Admissions, rents, STIP interest and other charges associated with the State Fair Program. Transfer from the general fund (10050) as authorized in law.

### Nature of Expenditures:

Personal service and other costs associated with conducting the State Fair Program.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Agriculture and Markets

### Sub Funds:

50051 – State Fair Receipts Fund

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## CORRECTIONAL SERVICES COMMISSARY ACCOUNT

Custody:	Joint	Range:	50100-50299
Year Established:	1948	CAS Fund Number:	326
Authorization:	Correction Law, §26	SFS Fund Number:	50100
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for the operations of commissaries and canteens in various correctional facilities.

### Revenue Sources:

Sales of commodities to incarcerated individuals.  
STIP interest

### Nature of Expenditures:

Operating expenses of commissaries and canteens.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Corrections and Community Supervision

### Sub Funds:

Numerous; generally, there is a separate sub-fund for each correctional facility.

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## AGENCIES ENTERPRISE FUND<sup>(1)</sup>

Custody:	Joint	Range:	50300-50399
Year Established:	1983	CAS Fund Number:	331
Authorization:	State Finance Law, §71	SFS Fund Number:	50300
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for miscellaneous business-type operations of various State departments and agencies.

### Revenue Sources:

Fees charged by various State departments and agencies, including:

- Sales at -employee mess halls in State correctional facilities;
- Sales of gifts, recycled materials, publications and training materials;
- Convention Center rental income;
- Retail sales at State parks, recreational facilities, historic sites and State-owned golf courses; <sup>(2)(3)</sup>
- Miscellaneous fees associated with use of State-owned golf course;<sup>(3)</sup>
- STIP interest is credited to certain sub funds.

### Nature of Expenditures:

Costs incurred by various State agencies while providing goods and services to the public and to State employees.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

### Sub Funds:

Numerous

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> This account is sometimes called the Miscellaneous Enterprise Fund.

<sup>(2)</sup> Pursuant to State Finance Law §99-ff.

<sup>(3)</sup> Pursuant to State Finance Law §99-gg.



# FUND CLASSIFICATION MANUAL

## OFFICE OF MENTAL HEALTH SHELTERED WORKSHOP FUND

Custody:	Joint	Range:	50400-50449
Year Established:	1984	CAS Fund Number:	351
Authorization:	State Finance Law, §71	SFS Fund Number:	50400
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for sheltered workshop operations in various Mental Health Facilities as authorized by Section 33.09 of the Mental Hygiene Law.

### Revenue Sources:

Contract work performed for private businesses, and the sale of manufactured articles.  
STIP interest

### Nature of Expenditures:

Salaries and other operating expenses for the Sheltered Workshop Program.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Mental Health

### Sub Funds:

Numerous; generally there is a separate fund for each facility.

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES PATIENT WORKSHOP FUND

Custody:	Joint	Range:	50450-50499
Year Established:	1984	CAS Fund Number:	352
Authorization:	State Finance Law, §71	SFS Fund Number:	50450
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for sheltered workshop and patient workshop operations in various facilities as authorized by Section 33.09 of the Mental Hygiene Law.

### Revenue Sources:

Contract work performed for private businesses and the sale of manufactured articles.  
STIP interest

### Nature of Expenditures:

Salaries and other operating expenses for the Patient Workshop Program.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office for People with Developmental Disabilities

### Sub Funds:

Numerous; generally, there is a separate fund for each facility.

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## MENTAL HYGIENE COMMUNITY STORES ACCOUNT

Custody: Joint Range: 50500-50599  
Year Established: 1965 CAS Fund Number: 353  
Authorization: Mental Hygiene Law, §7.27(c) and 13.27(c) SFS Fund Number: 50500  
Budgetary Classification: Enterprise Fund  
GAAP Classification: General Fund

### General Purpose:

To account for the Community Stores Program in the Department of Mental Hygiene.

### Revenue Sources:

Sales of merchandise at the various community stores and canteens located in Mental Hygiene facilities.  
STIP interest

### Nature of Expenditures:

Salaries and other operating costs of the Community Stores Program.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Mental Health  
Office for People with Developmental Disabilities

### Sub Funds:

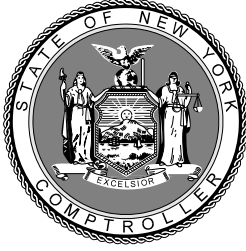
One each for the central offices of the Office of Mental Health and the Office for People with Developmental Disabilities, and one for each facility that has a community store operation.

### Bank Accounts:

Part of the General Checking Account

### Other:





## FUND CLASSIFICATION MANUAL

### UNEMPLOYMENT INSURANCE FUND

Custody:	Joint	Range:	50650-50699
Year Established:	1938	CAS Fund Number:	481
Authorization:	Labor Law, §550 and §581(d)	SFS Fund Number:	50650
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	Enterprise Fund		

#### General Purpose:

To account for the payment of unemployment insurance benefits authorized by Article 18 of the Labor Law.

#### Revenue Sources:

Transfers from the Federal Unemployment Insurance Trust Fund in the U.S. Treasury, additional employer assessments credited to the Re-Employment Services Account (25902) that are in excess of \$35 million, and STIP interest.

#### Nature of Expenditures:

Payment of unemployment insurance benefits pursuant to Article 18 of the Labor Law, as well as payment of interest costs due on advances from the Federal Unemployment Trust Fund.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Department of Labor

#### Sub Funds:

50650 - Unemployment Insurance Benefit Account  
50651 - Interest Assessment Account  
50652 - Additional Payments

#### Bank Accounts:

Unemployment Insurance Benefit Account (UI)  
Interest Assessment Account is part of the General Checking Account

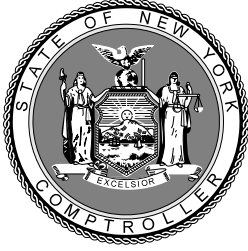
#### Other:

- (1) Unemployment Insurance contributions collected from New York State employers by the Department of Labor are initially deposited in the Unemployment Insurance Clearing Account, a revenue account in the custody of the Department of Labor. Collections are transferred (as needed) daily to the Federal Unemployment Trust Fund in the US Treasury and then transferred to the State's UI Benefit Fund for payment of benefits to claimants.
- (2) Prior to 2003, this fund was part of the Expendable Trust Fund Group. As a result of GASB Statement 34 and NCGA Statement 1, it was reclassified to the Enterprise Revenue Fund Group.



## FUND CLASSIFICATION MANUAL

- (3) Section 550, Labor Law - Custodian of funds. The State Commissioner of Taxation and Finance and the State Comptroller shall be the custodians of the funds received upon requisition by the Industrial Commissioner from the Unemployment Trust Fund and, subject to audit by the State Comptroller, the Industrial Commissioner shall direct the disbursement thereof. The State Commissioner of Taxation and Finance, notwithstanding any other provision of law, may for the purpose of such disbursement authorize any depository of the fund to make payments out of any moneys therein upon drafts on the fund issued by the Industrial Commissioner and countersigned by the State Comptroller.
  
- (4) USC § 1104 - Unemployment Trust Fund Establishment. There is hereby established in the Treasury of the United States a trust fund to be known as the "Unemployment Trust Fund", hereinafter in this title [42 USCS §§ 1101 et seq.] called the "Fund". The Secretary of the Treasury is authorized and directed to receive and hold in the Fund all moneys deposited therein by a State agency from a State unemployment fund, or by the Railroad Retirement Board to the credit of the railroad unemployment insurance account or the railroad unemployment insurance administration fund, or otherwise deposited in or credited to the Fund or any account therein.
  
- (5) Labor Law 581(d), as added by Section 31, Part 2 of Chapter 62 of the Laws of 2003, and amended by Section 1, Part W of Chapter 58 of the Laws of 2011 and Section 27, Part O of Chapter 57 of the Laws of 2013, directs employers to pay an assessment to the interest assessment surcharge fund, in amounts established by the Commissioner of Labor sufficient to pay interest due on advances from the Federal Unemployment Trust Fund in the custody of the US Treasury.



# FUND CLASSIFICATION MANUAL

## CUNY SENIOR COLLEGE OPERATING FUND

Custody:	Joint	Range:	60850-60899
Year Established:	1977	CAS Fund Number:	176
Authorization:	Education Law, §6221	SFS Fund Number:	60850
Budgetary Classification:	Enterprise Fund		
GAAP Classification:	Enterprise Fund		

### General Purpose:

To account for the receipt of moneys from the City of New York City for payment of CUNY senior college programs and services.

### Revenue Sources:

Receipts from the City of New York.

### Nature of Expenditures:

Operating costs of CUNY senior colleges.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

CUNY

### Sub Funds:

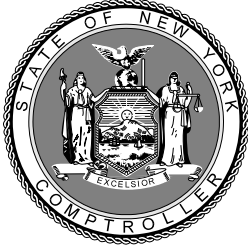
60851- CUNY

### Bank Accounts:

Part of the General Checking Account

### Other:

- The state shall annually appropriate and pay an amount equal to the net operating expenses of such senior college programs and services less that amount payable, if any, by the City of New York pursuant to paragraph two of this subdivision. Such state payment shall be made in four installments, on or before April 25, June 25, October 25 and February 25.
- Commencing with the twelve-month period beginning July 1, 1982 and thereafter, the state shall reimburse to the City of New York 100% of the net operating expenses of the approved programs and services of the senior colleges.
- The Comptroller of the State of New York shall provide accounting, payroll, expenditure and revenue reporting and similar services for the senior colleges for the period commencing July first, 1982 and thereafter. Notwithstanding any other provision of law, he may, to the extent he deems it necessary and practicable, require senior colleges of the city university to conform to statutory requirements, rules, and administrative procedures applicable to state departments and agencies.
- Income Fund Reimbursable programs are appropriated and accounted for in the City University Tuition Reimbursement Account Fund.
- Pursuant to Chapter 50 of the Laws of 2021, the Budgetary Classification was changed from Trust and Agency Fund to Enterprise Fund.



# **FUND CLASSIFICATION MANUAL**

## **JOINT CUSTODY FUNDS**

## **INTERNAL SERVICE FUND GROUP**



# FUND CLASSIFICATION MANUAL

## CENTRALIZED SERVICES ACCOUNT

Custody:	Joint	Range:	55000-55049
Year Established:	1964	CAS Fund Number:	323
Authorization:	State Finance Law, §97-g	SFS Fund Number:	55000
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for various services the Office of General Services provides to State departments and agencies.

### Revenue Sources:

- User charges, including chargebacks to state agencies, security card fees, and cafeteria revenues.
- Transfers from the General Fund (10050).

### Nature of Expenditures:

- Personal service and other costs incurred in providing the various services to State departments and agencies.
- Transfers to Revenue Bond Tax Fund (40152).

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of General Services

### Sub Funds:

Numerous

### Bank Accounts:

Part of the General Checking Account

### Other:

- (1) State Finance Law §97-g(2)(b) contains language authorizing the Comptroller to make temporary loans to the Centralized Services Account from the General Fund or any other fund for the purpose of making cash disbursements, as authorized by the Director of the Budget by Certificate of Approval.
- (2) State Finance Law §97-g(3) provides that moneys of the fund may be transferred to the General Debt Service Fund - Revenue Bond Tax Account (40152) for the purpose of reimbursing the costs of other financing arrangements and installment purchases by or for state agencies and institutions for personal or real property purposes.



# FUND CLASSIFICATION MANUAL

## AGENCIES INTERNAL SERVICE ACCOUNT

Custody:	Joint	Range:	55050-55099
Year Established:	1983	CAS Fund Number:	334
Authorization:	State Finance Law, §71	SFS Fund Number:	55050
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for the costs incurred and chargebacks received for services for the benefit of State departments and agencies.

### Revenue Sources:

- Chargebacks to various State departments and agencies for costs incurred in performing services for them.
- Student loan recoveries and other settlements.
- Investment earnings through the State's Short Term Investment Pool are credited to certain accounts.
- Transfers from special revenue funds and the General Fund pursuant to Article VII legislation.
- Annual Article VII legislation authorizes the Comptroller to deposit interest earnings, which would otherwise accrue to the General Fund, to the Banking Services Account (55057) for the purpose of meeting direct payments from this account.

### Nature of Expenditures:

Costs incurred in performing specific services for various State agencies.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

### Sub Funds:

Numerous

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## MENTAL HYGIENE REVOLVING ACCOUNT

Custody:	Joint	Range:	55100-55149
Year Established:	1953	CAS Fund Number:	343
Authorization:	State Finance Law, §71	SFS Fund Number:	55100
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for printing services provided to various Mental Hygiene facilities.

### Revenue Sources:

Charges for printing and design services rendered to various Mental Hygiene facilities. Investment earnings through the State's Short Term Investment Pool (STIP).

### Nature of Expenditures:

Personal services and other costs incurred in providing printing and design services to the various Mental Hygiene facilities.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Mental Hygiene

### Sub Funds:

55101- Mental Hygiene Internal Service

### Bank Accounts:

Part of the General Checking Account

### Other:

This account is sometimes called the Mental Hygiene Internal Service Fund.



# FUND CLASSIFICATION MANUAL

## YOUTH VOCATIONAL EDUCATION ACCOUNT

Custody:	Joint	Range:	55150-55199
Year Established:	1983	CAS Fund Number:	347
Authorization:	Executive Law, §513	SFS Fund Number:	55150
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for the sale of products to State agencies, political sub-divisions, and public benefit corporations as a result of the vocational educational programs conducted in Division for Youth facilities.

### Revenue Sources:

Sale of products and STIP interest.

### Nature of Expenditures:

Materials and other costs associated with vocational education programs, and payments to residents for work performed.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Children and Family Services

### Sub Funds:

55151 - Annsville  
55152 - Goshen  
55153 - Industries - The Way Program

### Bank Accounts:

Part of the General Checking Account

### Other:





## FUND CLASSIFICATION MANUAL

### JOINT LABOR/MANAGEMENT ADMINISTRATION ACCOUNT

Custody:	Joint	Range:	55200-55249
Year Established:	1986	CAS Fund Number:	394
Authorization:	State Finance Law, §71	SFS Fund Number:	55200
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

General Purpose:

To account for moneys earmarked for the Office of Employee Relations for the administration of various employee benefit, health and safety programs.

Revenue Sources:

Administrative charges from CSEA and PEF programs, and STIP interest.

Nature of Expenditures:

Administrative costs of activities and functions of the Office of Employee Relations including but not limited to training and development, employee benefits, employee safety and health, daycare and administrative services.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of Employee Relations

Sub Funds:

55201- Joint Labor - Management

Bank Accounts:

Part of the General Checking Account

Other:



# FUND CLASSIFICATION MANUAL

## AUDIT AND CONTROL REVOLVING ACCOUNT<sup>(1)</sup>

Custody:	Joint	Range:	55250-55299
Year Established:	1982	CAS Fund Number:	395
Authorization:	State Finance Law, §71	SFS Fund Number:	55250
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for certain services performed by the Office of the State Comptroller, the costs of which are required by law to be reimbursed by those entities receiving those services.

### Revenue Sources:

Chargeback of the costs of services performed to participating employers, other funds or other governmental units receiving the benefits of those services. This includes, but is not limited to, reimbursement for audit activities related to the Common Retirement Fund and public authorities as well as reimbursements from State agencies and public authorities for whom OSC provides direct or indirect IT services.

### Nature of Expenditures:

Administrative costs of the Office of the Special Deputy Comptroller for New York City, the NYS Social Security Agency and special management audits.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

55251 - Executive Direction - Internal Audit  
55252 - CIO – Information Technology Centralized Services

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup>This account is sometimes called the Audit and Control Internal Service Fund.



# FUND CLASSIFICATION MANUAL

## HEALTH INSURANCE REVOLVING ACCOUNT

Custody:	Joint	Range:	55300-55349
Year Established:	1982	CAS Fund Number:	396
Authorization:	State Finance Law, §71	SFS Fund Number:	55300
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for the costs incurred by the Employee Benefits Division in administering the State Health Insurance Program which are statutorily required to be reimbursed by participating employers.

### Revenue Sources:

- Chargeback of the costs of the Employee Health Insurance Section to participating employers.
- Transfers from the General Fund

### Nature of Expenditures:

Costs incurred by the Employee Benefits Division in administering the State Health Insurance Program.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Civil Service

### Sub Funds:

55301 - Civil Service Employee Benefit Division Administration Account

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## CORRECTIONAL INDUSTRIES REVOLVING ACCOUNT<sup>(1)</sup>

Custody:	Joint	Range:	55350-55399
Year Established:	1982	CAS Fund Number:	397
Authorization:	State Finance Law, §71	SFS Fund Number:	55350
Budgetary Classification:	Internal Service Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for the operations of the Correctional Industries program which performs various manufacturing operations at various Correctional facilities.

### Revenue Sources:

- Sale of manufactured goods and services to New York State departments and agencies and to New York municipalities and school districts.
- Transfers from the General Fund.

### Nature of Expenditures:

Administrative costs of the Correctional Industries program and the costs of manufacturing the various products for sale.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Correctional Services

### Sub Funds:

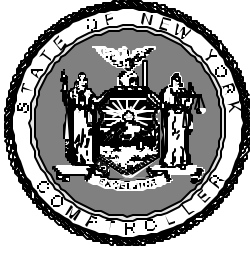
None

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup>This account is sometimes called the Correctional Industries Internal Service Fund.

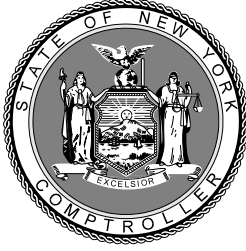


# **FUND CLASSIFICATION MANUAL**

**JOINT CUSTODY FUNDS**

**TRUST AND AGENCY**

**AGENCY FUNDS**



# FUND CLASSIFICATION MANUAL

## SCHOOL CAPITAL FACILITIES FINANCING RESERVE FUND

Custody:	Joint	Range:	60050-60149
Year Established:	1988	CAS Fund Number:	130
Authorization:	Education Law, Sections 407-A and 407-B	SFS Fund Number:	60050
Budgetary Classification:	Fiduciary – Agency Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for moneys of special act school districts educating children with handicapping conditions and state-supported schools for the blind and deaf pending transfer to the Dormitory Authority in accordance with agreements for financing capital facilities.

### Revenue Sources:

Annual rental payments from participating schools and STIP interest. Interest earned on STIP investments is used to reduce rental payments due in future periods.

### Nature of Expenditures:

Appropriated payments to the Dormitory Authority of principal, interest and related expenses to meet the terms of financing agreements between the Authority and participating special act school districts, state supported schools for blind and deaf students, and children with handicapping conditions; or reimbursements to the State for such payments.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

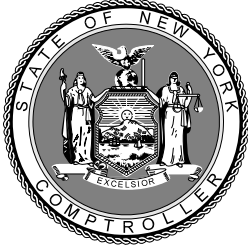
Education Department

### Sub Funds:

Numerous; Separate account for each participating school.

### Bank Accounts:

Part of the General Checking Account



# FUND CLASSIFICATION MANUAL

## CHILD PERFORMER'S HOLDING FUND

Custody: Joint Range: 60150-60199  
Year Established: 2004 CAS Fund Number: 135/136/137  
Authorization: State Finance Law, Section 99-k SFS Fund Number: 60150  
Budgetary Classification: Trust and Agency-Agency Fund  
GAAP Classification: Custodial Fund

### General Purpose:

To account for a portion of the child performer's gross earnings which are placed in the State's trust until the child reaches the age of majority, or until the parent/guardian establishes a private child performer's trust account.

### Revenue Sources:

- The law requires employers to deposit at least 15% of the performer's earnings in a trust account. If no trust account information is given to the employer, by the parent or guardian, within 15 days of the commencement of employment, the employer is required to turn 15% of the child performer's wages over to the State Comptroller to be held in the child performer's name until he/she reaches the age of majority, or establishes a private trust account.
- Investment earnings through the state's Short Term Investment Pool (STIP).

### Nature of Expenditures:

- Transfer of funds held to the private Child Performer's Trust Account.
- Release of funds to the child performer who reaches the age of eighteen.
- Transfer of *unclaimed* funds to the Child Performer's Protection Fund (re. §99-j, State Finance Law) for sole use to fund programs for health, education and welfare of child performers.

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies: Department of Labor

Sub Funds: None

Bank Accounts: Part of the General Checking Account

### Notes:

- (1) Pursuant to Section 7-7.1 of the Estates, Powers and Trusts Law, a Child Performer's Trust Account is to be established by the parent or guardian of the child performer. It is the responsibility of the parent or guardian to be sure that the employer has the appropriate information required to be able to successfully transfer the withheld fifteen percent into the child performer's trust account. Should the parent or guardian fail to provide the needed information for the trust account, the employer shall forward the withheld fifteen percent of the child performer's earnings, along with the child's name and last known address to the state's Child Performer's Holding Fund.



# FUND CLASSIFICATION MANUAL

## EMPLOYEES HEALTH INSURANCE FUND

Custody:	Joint	Range:	60200-60249
Year Established:	1956	CAS Fund Number:	152
Authorization:	Civil Service Law, §167(6)	SFS Fund Number:	60200
Budgetary Classification:	Fiduciary – Agency Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for providing health insurance for active and retired employees of the State, their dependents and employees of other public employers in New York participating in the plan as authorized in §161 of the Civil Service Law.

### **Health Insurance Escrow Account** **Fund 60201**

### **Reserve for Rate Fluctuations Account** **Fund 60202**

### Revenue Sources:

Premium payments received from:

- Appropriated payments from the General Fund for employee health insurance
  - Employee payroll deductions
  - Retiree and dependent survivor pension deductions (ERS, PFS and TRS)
  - Premiums received from retirees, vestees, dependent survivors and their dependents, leave employees, participating agencies (local governments) and participating employers (e.g., public authorities, public benefit corporations and municipal corporations).
    - For example, Metropolitan Transit Authority, Thruway Authority, Bridge Authority, etc. are participating employers.
  - Premiums received from dependents of an employee or former employee under the federal Consolidated Omnibus Budget Reconciliation Act (COBRA)
  - Medicare Part D reimbursements from retiree drug subsidy on behalf of medicare members enrolled in eligible NYSHIP HMO plans.
  - STIP Interest transferred to Fund 60202
- The income derived from gains/dividends for the Empire Plan Hospital, Prescription Drug and Mental Health and Substance Abuse Programs. A gain/dividend results when the aggregate premium for the three programs exceeds the aggregate claims and expenses billed by the vendors during the plan year. These gains/dividends are credited to the Employees Health Insurance Fund-Reserve for Rate Fluctuation Account and retained as a special reserve to mitigate the impact of premium rate hikes from year to year.
  - STIP Interest

### **UBO Healthcare Employee Deduct** **Fund 60203**

- City University of New York (CUNY) employee payroll deductions.





# FUND CLASSIFICATION MANUAL

**Nature of Expenditures:**

- Premium payments to insurers providing health insurance protection.

**Subject to Appropriation Control:** Yes  No

**Administering Agency:**

Department of Civil Service

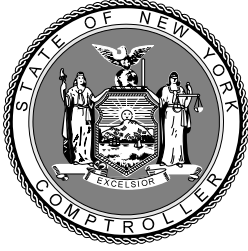
**Sub Funds:**

- 60201 – Health Insurance Escrow Account
- 60202 – Reserve for Rate Fluctuations Account
- 60203 – UBO Healthcare Employee Deduct

**Bank Accounts:**

Part of the General Checking Account

**Other:**



# FUND CLASSIFICATION MANUAL

## SOCIAL SECURITY CONTRIBUTION FUND

Custody: Joint Range: 60250-60299  
Year Established: 1953 CAS Fund Number: 153  
Authorization: Retirement and Social Security Law, §134 and §141 SFS Fund Number: 60250  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

### General Purpose:

To account for the State's and other New York public employers' participation in the Social Security Program.

### Revenue Sources:

- Employers' share (appropriated) of social security and Medicare taxes.
- Payroll deductions taken from employees' salaries.
- Contributions from other participating public employers.
- Investment earnings through the state's Short Term Investment Pool (STIP).

### Nature of Expenditures:

- Payments to the Federal Social Security Administration.
- Refunds to employees and participating employers of excess contributions.
- Reimbursement to the state purposes fund in the general fund for expenses of administration.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

60251 - Social Security Post 1995  
60252 - CUNY Social Security Contributions  
60253 – Social Security Medical Residents Withholding

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## NYS EMPLOYEE PAYROLL WITHHOLDING FUND

Custody:	Joint	Range:	60300-60399
Year Established:	1982	CAS Fund Number:	154
Authorization:	State Finance Law, §71	SFS Fund Number:	60300
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for Federal, State and New York City taxes, and certain other special payroll deductions pending payment to payroll deduction agents or governmental entities.

### Revenue Sources:

Payroll deductions from State and certain public authorities' employees' salaries.  
Investment earnings through the State's Short-Term Investment Pool are credited to certain accounts.

### Nature of Expenditures:

Payments to payroll deduction agents or governmental entities.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

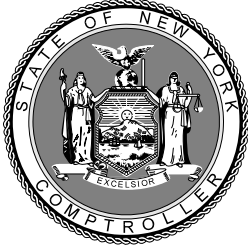
Office of the State Comptroller

### Sub Funds:

Numerous

### Bank Accounts:

Part of the General Checking Account



# FUND CLASSIFICATION MANUAL

## EMPLOYEES DENTAL INSURANCE FUND

Custody:	Joint	Range:	60400-60449
Year Established:	1971	CAS Fund Number:	162
Authorization:	State Finance Law, §71	SFS Fund Number:	60400
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification:	General Fund		

### General Purpose:

To account for providing dental insurance for active and retired employees of the State, their dependents and employees of other public employers in New York participating in the plan as authorized in Section 160 (2) of the Civil Service Law.

### Revenue Sources:

Premium payments received from:

- Appropriated payments from the General Fund for dental insurance. Direct Premium payments from:
  - Participating Employers (e.g. Local Government units, Public Authorities, Public Benefit Corporations and Municipal corporations in NYS that are maintained and financed from special administrative funds. For example, Metropolitan Transit Authority, Thruway Authority, and Bridge Authority are Participating Employers.)
  - COBRA enrollees (Those eligible for continued coverage under the federal Consolidated Omnibus Budget Reconciliation Act).
- Refunds of premium and dividends from Dental Insurance carriers, in accordance with contractual agreements.
- STIP Interest.

### Nature of Expenditures:

Premium payments to insurers providing dental insurance protection to enrollees and administrative costs of managing the dental insurance plan.

Subject to Appropriation Control: 60401 Yes  No   
 60402 Yes  No

Administering Agencies: Department of Civil Service

### Sub Funds:

- 60401- NYS Employers Dental Insurance
- 60402- STIP Holding Reserve Dental

Bank Accounts: Part of the General Checking Account

### Other:

- (1) Direct payments for dental insurance premiums, for participating employers, are initially credited to the Employee Health Insurance Fund (60201) and subsequently transferred to the Employees Dental Insurance Fund (60401) via revenue transfer.



## FUND CLASSIFICATION MANUAL

### MANAGEMENT CONFIDENTIAL GROUP INSURANCE FUND

Custody:	Joint	Range:	60450-60499
Year Established:	1971	CAS Fund Number:	163
Authorization:	State Finance Law, §71	SFS Fund Number:	60450
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification:	General Fund		

#### General Purpose:

To account for Group Term Life Insurance and Accident and Sickness Insurance plans for management/confidential employees as authorized in Civil Service Law §158 and pursuant to 4 NYCRR §75.1 and §76.1.

#### Revenue Sources:

Premium payments received from:

- Employee payroll deductions
- Retiree Pension deductions
- Direct payments from retirees and vestees
- Investment earnings through the state's Short Term Investment Pool (STIP).

#### Nature of Expenditures:

Premium payments to insurers providing group term life and accident and sickness insurance coverage for participating Management/Confidential employees.

Subject to Appropriation Control: Yes \_\_\_ No X

#### Administering Agencies:

Department of Civil Service

#### Sub Funds:

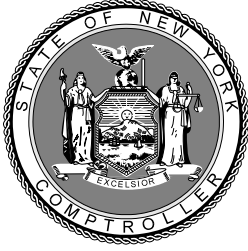
60451 - Management Confidential Life Insurance

#### Bank Accounts:

Part of the General Checking Account

#### Note:

- (1) Direct payments of life insurance premiums are initially credited to the Employee Health Insurance Fund (60201) and subsequently transferred to the M/C Group Insurance Fund (60451) via revenue transfer.



## FUND CLASSIFICATION MANUAL

### LOTTERY PRIZE FUND

Custody:	Joint	Range:	60500-60549
Year Established:	1967	CAS Fund Number:	165
Authorization:	Tax Law, §1612	SFS Fund Number:	60500
Budgetary Classification:	Trust and Agency-Agency Fund		
GAAP Classification:	Enterprise Fund		

#### General Purpose:

To account for the payment of lottery prizes awarded in the New York State Lottery Program.

#### Revenue Sources:

Lottery ticket sales, video lottery gaming, STIP Interest and interest from securities.

#### Nature of Expenditures:

Payment of lottery prizes.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

New York State Gaming Commission

#### Sub Funds:

60501 - Lottery Prize Pending Account  
60502 - VLT Prize Pending

#### Bank Accounts:

Part of the General Checking Account

#### Other:

- (1) Pursuant to subdivision a of section 1614 of the tax law, the commission shall not use unclaimed funds for payments of special lotto or supplemental lotto prizes or for promotional purposes to supplement other games on an occasional basis in excess of sixty million dollars in any fiscal year. All unclaimed prize money in excess of the sixty million dollars spending limitation shall at the end of the fiscal year be paid into the state treasury to the credit of the State Lottery Fund created by section ninety-two-c of the State Finance Law.



# FUND CLASSIFICATION MANUAL

## HEALTH INSURANCE RESERVE RECEIPTS FUND

Custody:	Joint	Range:	60550-60599
Year Established:	1977	CAS Fund Number:	167
Authorization:	State Finance Law, §99-c(3)	SFS Fund Number:	60550
Budgetary Classification	Trust and Agency- Agency		
GAAP Classification:	General Fund		

### General Purpose:

To account for transfers from health insurance carriers or the plan administrator or administrators providing health insurance coverage to the State Health Insurance Plan pursuant to a contractual agreement between them and the Department of Civil Service.

### Revenue Sources:

Transfers from health insurance carriers.  
In the event of the termination of health insurance agreements, either transfers from the General Fund if the State terminates, or payments from other participating employers or deductions from any State aid due if other participating employers terminate.  
Investment earnings through the state's Short Term Investment Pool (STIP).

### Nature of Expenditures:

The State's portion is used to offset the General Fund charges for the State's contribution for health insurance. In addition, there are payments to health insurance carriers of any moneys due to them upon termination of the contract by any participating employer.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Civil Service

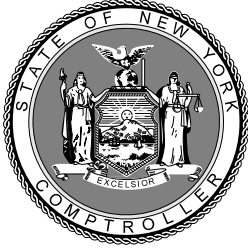
### Sub Funds:

60551 - Municipalities  
60552 - School Districts  
60553 - Depository Account

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## MISCELLANEOUS NYS AGENCY FUND

Custody:	Joint	Range:	60600-60799
Year Established:	1982	CAS Fund Number:	169
Authorization:	State Finance Law, §71	SFS Fund Number:	60600
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification <sup>(1)</sup> :	General/Custodial/Enterprise		

### General Purpose:

To account for moneys held by the State as an agent for individuals, private organizations or other governmental units.

### Revenue Sources:

Advances by local governments, public authorities, and other organizations for their share of projects and moneys being held in escrow pending the determination of the proper disposition. Investment earnings through the state's Short-Term Investment Pool are credited to certain accounts.

### Nature of Expenditures:

Payments to individuals, private organizations, other governmental units, or for transfer to another State fund.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Various State departments and agencies

### Sub Funds:

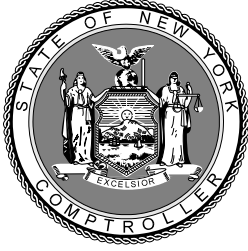
Numerous; generally there is a separate fund for each program, contract, project or State department and agency involved.

### Bank Accounts:

Part of the General Checking Account

Other<sup>(1)</sup> The following funds are classified as Custodial Funds: 60602, 60611, 60623, 60624, 60626, 60629, 60630, 60632, 60633, 60638, 60643, 60673, 60676, 60678, 60679, 60684, 60685, 60691.  
Fund 60693 is classified as an Enterprise Fund.





## FUND CLASSIFICATION MANUAL

### EPIC ESCROW FUND

Custody:	Joint	Range:	60800-60849
Year Established:	1987	CAS Fund Number:	175
Authorization:	State Finance Law, §71	SFS Fund Number:	60800
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification:	Special Revenue Fund		

#### General Purpose:

To account for moneys set aside for Elderly Pharmaceutical Insurance Coverage (EPIC) program payments under which the Department of Health contracts with a paying agent to make weekly EPIC payments to eligible pharmaceutical providers in accordance with §250 of the Elder Law.

#### Revenue Sources:

Appropriated transfers from the Miscellaneous Special Revenue Fund - the HCRA Resources Fund – EPIC Premium Account (20818) are made as checks are issued by the paying agent.

#### Nature of Expenditures:

Payments are made to the paying agent's account based on the clearing of provider checks each day.

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Department of Health  
Office of the State Comptroller

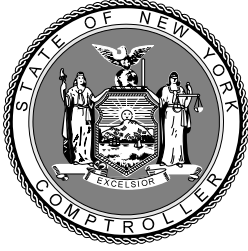
#### Sub Funds:

60801 - First Health

#### Bank Accounts:

Part of the General Checking Account

#### Other:



# FUND CLASSIFICATION MANUAL

## MEDICAID MANAGEMENT INFORMATION SYSTEM (MMIS) STATEWIDE ESCROW FUND

Custody: Joint Range: 60900-60949  
Year Established: 1977 CAS Fund Number: 179  
Authorization: Social Services Law, §367-b (14) SFS Fund Number: 60900  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

### General Purpose:

To account for the State and Federal Share of the medical assistance checks issued that are held in escrow, pending payment to 'fiscal agent'.

### Revenue Sources:

Appropriated transfers from the General Fund–Local Assistance Account based on checks issued; transfers from the Federal DHHS Fund based on estimated check clearance pattern; payments from NYC and counties.

Audit recoveries.

Retention of Tobacco Master Settlement Agreement (MSA) residual interest revenues.

### Nature of Expenditures:

As checks payable to medical providers are cleared, funds are transferred from the MMIS Escrow Fund to the fiscal agent's account.

Amounts withheld from provider checks for reasons such as audit disallowances, tax levies and other debts owed, are returned to federal/state agencies.

Disbursements to fund a portion of the non-federal share of expenses related to the state takeover of the local share of Medicaid growth.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Department of Health

### Sub Funds:

60901 - MMIS- State & Federal  
60902 - Stony Brook Non- State DSRIP  
60903 - Upstate Non- State DSRIP  
60904 - Master Settlement Agreement Escrow  
60905 - Non-MMIS Escrow

### Bank Accounts:

Part of the General Checking Account



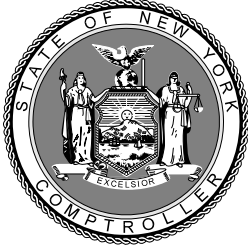
Office of the State Comptroller

# FUND CLASSIFICATION MANUAL

Notes:

- (1) Per Section 28-a of Part FFF of Chapter 56 of the Laws of 2022, moneys received from tobacco manufacturers under the MSA are to be deposited into the MMIS Statewide Escrow Fund to cover a portion of the costs related to the State's takeover of the local share of Medicaid growth.

Updated 05/25/2022



# FUND CLASSIFICATION MANUAL

## SPECIAL EDUCATION FUND

Custody: Joint Range: 60950-60999  
Year Established: 1985 CAS Fund Number: 309  
Authorization: Civil Service Law, §154-b and §154-c SFS Fund Number: 60950  
and Executive Law, §227-a(3)  
Budgetary Classification: Trust and Agency-Agency Fund  
Agency Classification: General Fund

### General Purpose:

To account for State funds set aside for the education of children of deceased employees for whom a survivor's benefit is paid as the result of an accidental on-the-job injury or disease.

### Revenue Sources:

General Fund appropriations.

### Nature of Expenditures:

Tuition payments for children of deceased employees. Tuition payments are limited to the amount charged for an undergraduate college or university by the State University of New York. Children may attend any accredited college or university within this state, provided, however, such child must meet the entrance requirements of such college or university.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Governor's Office of Employee Relations

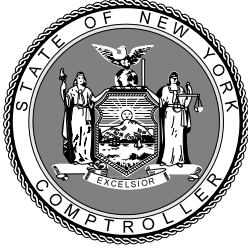
### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:



## FUND CLASSIFICATION MANUAL

### STATE UNIVERSITY OF NEW YORK REVENUE COLLECTION FUND

Custody:	Joint	Range:	61000-61099
Year Established:	1976	CAS Fund Number:	344
Authorization:	State Finance Law, § 71	SFS Fund Number:	61000
Budgetary Classification:	Agency Fund		
GAAP Classification:	Enterprise Fund		

#### General Purpose:

To account for the transmittal of SUNY revenues to the State Treasury for investment purposes until the determination can be made of the proper funds to be credited with such revenues.

#### Revenue Sources:

Miscellaneous SUNY revenues and STIP interest (transferred to Special Revenue Fund State University Income Fund (22650-22699)).

#### Nature of Expenditures:

Revenue transfers to other funds within the State Treasury. Transfers are primarily made to the State University Income Fund (22650-22699), Federal Education Fund (25200-25249), the State University Federal Direct Lending Program (61100-61999), State University Dormitory Income Fund (40350-40399) and the Combined Student Loan Fund (20950-20999).

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

State University of New York

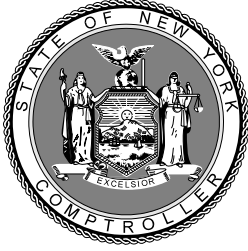
#### Sub Funds:

Numerous; there is a separate fund for SUNY Central Administration and for each campus.

#### Bank Accounts:

Part of the General Checking Account

#### Other:



# FUND CLASSIFICATION MANUAL

## STATE UNIVERSITY FEDERAL DIRECT LENDING PROGRAM FUND

Custody:	Joint	Range:	61100-61999
Year Established:	1995	CAS Fund Number:	382
Authorization:	State Finance Law, §71	SFS Fund Number:	61100
Budgetary Classification:	Trust and Agency – Agency Fund		
GAAP Classification:	Enterprise Fund		

### General Purpose:

To account for Federal Direct Student Loan Program (FDSLPL) funds paid directly (rather than through private lenders) by electronic funds transfer to universities acting as agent for students registered at such universities, and parents, in accordance with the Federal Student Loan Reform Act of 1993.

### Revenue Sources:

Electronic funds transfer from the Federal Department of Education.

### Nature of Expenditures:

Moneys received by the university are assigned by the student or parent (to the university) to defray the student's tuition and other costs of attending the university. All payments from this fund are 'revenue transfers' to the SUNY Collection Fund (61000-61099) before being transferred to the SUNY Income Fund (22650-22699).

Subject to Appropriation Control: Yes  No

### Administering Agencies:

State University of New York

### Sub Funds:

Numerous; Separate fund for each college.

### Bank Accounts:

Part of the NYS General Checking Account

### Other:

The FDSLPL replaces loan programs previously originated through private lenders.



## FUND CLASSIFICATION MANUAL

### SSI SSP PAYMENT ESCROW FUND <sup>(1)</sup>

Custody: Joint Range: 62000-62049  
Year Established: 2014 SFS Fund Number: 62000  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

#### General Purpose:

To process New York State Supplement Program (SSP) benefits payments directly instead of Social Security Administration (SSA) administering on NYS behalf <sup>(2)</sup>.

#### Revenue Sources:

Appropriated New York State Supplement Program (SSP) benefits from the General Fund - Local Assistance Account based on payments issued.

#### Nature of Expenditures:

New York State Supplement Program (SSP) benefits to recipients.

Subject to Appropriation Control: Yes \_\_\_ No X

#### Administering Agencies:

Office of Temporary and Disability Assistance

#### Sub Funds:

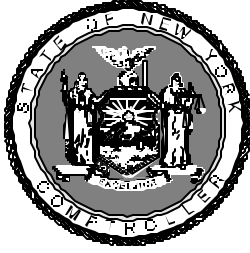
62001 – SSP\_SSI Payment Escrow Fund

#### Bank Accounts:

Part of the NYS General Checking Account

#### Other:

- (1) SSP - New York State Supplement Program; SSI - Federal Supplemental Security Income.
- (2) Prior to October 1, 2014, NYS paid SSA to administer SSP - state-funded financial assistance to aged, blind and disabled individuals. NYS residents who received SSI/SSP benefits got one monthly payment from SSA. Starting October 1, 2014, New York SSI/SSP recipients get the federal SSI and the state SSP benefit separately.



# **FUND CLASSIFICATION MANUAL**

**JOINT CUSTODY FUNDS**

**TRUST AND AGENCY**

**TRUST FUNDS**





# FUND CLASSIFICATION MANUAL

## COMMON RETIREMENT FUND

Custody:	Joint	Range:	65000-65049
Year Established:	1967	CAS Fund Number:	400
Authorization:	Retirement and Social Security Law, §422	SFS Fund Number:	65000
Budgetary Classification:	Trust Fund		
GAAP Classification:	Trust Fund		

### General Purpose:

To account for the administration of the Common Retirement Fund (the New York State and Local Employees' Retirement System, the New York State Local Police and Fire Retirement System and the Public Employees' Group Life Insurance Plan).

### Revenue Sources:

Reimbursement from the Common Retirement Fund.

### Nature of Expenditures:

Administrative costs.

Subject to Appropriation Control: Yes  No

The administrative costs of managing the retirement systems is subject to appropriation control.

### Administering Agencies:

Office of the State Comptroller

### Sub Funds:

None

### Other:

Data for the State Administered Retirement Systems included in the State's GAAP financial statements is derived from the financial statements of the New York State and Local Employees' Retirement System and the New York State Local Police and Fire Retirement System.



# FUND CLASSIFICATION MANUAL

## RETIREE HEALTH INSURANCE TRUST

Custody:	Joint	Range:	65050-65099
Year Established:	2021	CAS Fund Number:	
Authorization:	State Finance Law, §99-aa	SFS Fund Number:	65050
Budgetary Classification:	Trust Funds		
GAAP Classification	Trust Funds		

### General Purpose:

To fund the retiree health benefits of retired State employees and their dependents.

### Revenue Sources:

Transfers from the General Fund.

### Nature of Expenditures:

Payments of retiree health insurance benefits.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Civil Service

### Sub Funds:

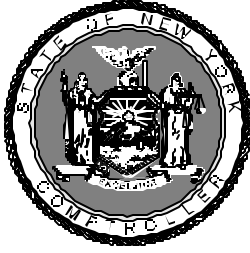
None

### Bank Accounts:

Part of the General Checking Account

### Other:

At the request of the Director of the Budget, the State Comptroller shall transfer monies from the General Fund to the Retiree Health benefit Trust fund up to and including an amount equivalent to fifty one-hundredths of one per centum of the total actuarial accrued liability included in the State of New York Annual Comprehensive Financial Report.



# **FUND CLASSIFICATION MANUAL**

**JOINT CUSTODY FUNDS**

**TRUST AND AGENCY**

**PRIVATE PURPOSE TRUST FUNDS**



# FUND CLASSIFICATION MANUAL

## COLLEGE SAVINGS ACCOUNT

Custody:	Joint	Range:	22022
Year Established:	2003	CAS Fund Number:	339-CO
Authorization:	State Finance Law, §78	SFS Fund Number:	22022
Budgetary Classification:	Private Purpose Trust		
GAAP Classification	Private Purpose Trust		

### General Purpose:

To account for College Savings Program administrative costs.

### Revenue Sources:

Transfers from the Sole Custody College Choice Tuition Saving Program Trust Fund.

### Nature of Expenditures:

Payments of obligations under tuition savings agreements. Operating and administrative costs of the New York State college choice tuition savings program.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Higher Education Services Corporation

### Sub Funds:

None

### Bank Accounts:

Part of the General Checking Account

### Other:



# FUND CLASSIFICATION MANUAL

## AGRICULTURE PRODUCERS' SECURITY FUND

Custody:	Joint	Range:	66000-66049
Year Established:	1992	CAS Fund Number:	021
Authorization	Agriculture and Markets Law, §250	SFS Fund Number:	66000
Budgetary Classification:	Fiduciary-Private Purpose Trust Fund		
GAAP Classification:	Fiduciary-Private Purpose Trust Fund		

### General Purpose:

To provide security to agriculture producers against revenue losses caused by defaulting purchasers of farm products.

### Revenue Sources:

Surety bond, letter of credit or depository agreement proceeds and license fees collected from persons, firms, corporations, etc. engaged in the business of buying farm products for resale; STIP interest.

### Nature of Expenditures:

Claims of agriculture producers for the loss of revenue caused by defaulting purchasers of farm products; purchase of credit insurance for the protection of agriculture producers; refunds to commission merchants, dealers, brokers and processors; administrative costs. <sup>(1)</sup>

Subject to Appropriation Control: Yes X No \_\_\_

### Administering Agencies:

Department of Agriculture and Markets

### Sub Funds:

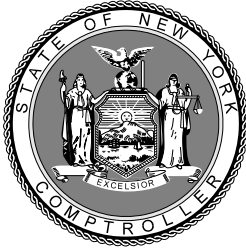
66000 – Agriculture Producers' Security Fund  
66001 – APSF Assessments

### Bank Accounts:

Part of the General Checking Account

### Other:

<sup>(1)</sup> Administrative costs shall not exceed 5% of the maximum amount authorized for the fund without DOB approval. If the fund balance exceeds four million dollars, the Commissioner shall suspend collection of the security fund fee.



# FUND CLASSIFICATION MANUAL

## MILK PRODUCERS' SECURITY FUND

Custody:	Joint	Range:	66050-66099
Year Established:	1987	CAS Fund Number:	022
Authorization:	Agriculture and Markets Law, Section 258(b)	SFS Fund Number:	66050
Budgetary Classification:	Fiduciary-Private Purpose Trust Fund		
GAAP Classification:	Fiduciary-Private Purpose Trust Fund		

### General Purpose:

To account for the contributions by participating milk dealers to protect dairy farmers against losses of revenues from the sale of milk, resulting from defaults by milk dealers.

### Revenue Sources:

Participating milk dealers pay .15% of the average uniform price per hundred weight of milk for the previous calendar year unless the balance in the fund exceeds 15% of the value of the milk purchases; then the rate is reduced to .10%. The fund also earns STIP interest.

### Nature of Expenditures:

Claims of milk producers for the loss of revenues from the sale of milk to participating milk dealers that default; credit insurance for the protection of milk producers; administrative costs of the Department of Agriculture and Markets not to exceed 2½ percent of the fund or \$100,000 per year, whichever is greater; and refunds to milk dealers.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Agriculture and Markets

### Sub Funds:

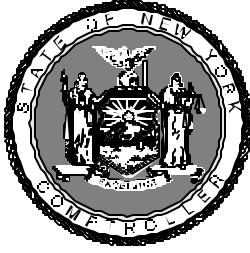
66051 – Milk Producers' Security Fund  
 66052 – MPSF Bond Proceeds  
 66053 – Upstate Milk Coop

### Bank Accounts:

Part of the General Checking Account

### Other:

(1) This fund was formerly in the sole custody of the Commissioner of Agriculture and Markets. The fund is limited to \$12 million or such greater or lesser amount up to 15% of milk purchases that the Commissioner of Agriculture and Markets deems sufficient to protect the milk producers.



# FUND CLASSIFICATION MANUAL

## **SOLE CUSTODY FUNDS**

## **GENERAL FUND GROUP**



# FUND CLASSIFICATION MANUAL

## OFFICE OF ADDICTION SERVICES AND SUPPORTS REVENUE COLLECTION

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Office of Addiction Services and Supports.

Revenue Sources:

Credentialing application fees.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Office of Addiction Services and Supports (OAS01)

Other:





## FUND CLASSIFICATION MANUAL

### ADIRONDACK PARK AGENCY REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Adirondack Park Agency.

Revenue Sources:

Fines and penalties and other revenues collected pursuant to various provisions of Environmental Conservation Law.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Adirondack Park Agency (APA01)

Other:



## FUND CLASSIFICATION MANUAL

### DEPARTMENT OF AGRICULTURE AND MARKETS REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

General Purpose:

To account for miscellaneous revenues collected by the Department of Agriculture and Markets.

Revenue Sources:

Licensing fees, permits, penalties and other revenues collected pursuant to various sections of the Agriculture and Markets Law.

Nature of Expenditures:

Transferred to the State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Department of Agriculture and Markets (AGM01)

Other:

Revenues collected pursuant to Agriculture and Markets Law §142, §146, §147-b, §71-c, §50-g, §90-d, §107, §110, Article 2, Article 4, Article 8, Article 5-a and c, Article 17-b, Article 19, Article 20-c and Article 28



# FUND CLASSIFICATION MANUAL

## OFFICE OF CHILDREN AND FAMILY SERVICES REVENUE COLLECTION

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Office of Children and Family Services.

Revenue Sources:

Miscellaneous revenues.

Nature of Expenditures:

Transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of Children and Family Services (CFS01)

Other:

There are two accounts for this fund:

Industry Dugout Cafe: this account collects Dugout revenues until transferred to State Treasury.

Check Exchange Account: this account collects miscellaneous revenues until transferred to State Treasury.



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION REVENUE COLLECTION

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71; State Finance Law §121  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

### **General Purpose:**

To account for various revenues collected by Correctional facilities.

### **Revenue Sources:**

Fees, refunds, postage, space rentals, telephone moneys, key deposits, contraband moneys, employee reimbursements for personal telephone calls and lost ID's, vending machine rental fees, employee dining room sales, Foil requests and other miscellaneous receipts.

### **Nature of Expenditures:**

Transfer to State Treasury – General Fund (10050) or other Sole Custody accounts.  
Disbursements to paroled incarcerated individuals, sales tax payments, refunds, remittances to abandoned property, vendor payments and employee benefit fund payments.

**Subject to Appropriation Control:** Yes  No

### **Administering Agencies:**

Department of Corrections and Community Supervision (DOC01)

### **Other:**

Each facility may have several bank accounts.



# FUND CLASSIFICATION MANUAL

## OFFICE OF GENERAL SERVICES ESCROW ACCOUNT

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Office of General Services.

Revenue Sources:

Bid deposits, security deposits, cafeteria contract services, fuel sales, parking fees, sales, commissions, sales tax and other miscellaneous revenues.

Nature of Expenditures:

Refunds and transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of General Services (OGS01)

Other:

Money is held until needed in Sole Custody Investment fund (70063).



# FUND CLASSIFICATION MANUAL

## **OFFICE OF GENERAL SERVICES** **EXECUTIVE MANSION EXPENSES**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

**General Purpose:**

To account for moneys used to support the governor's residence and official functions.

**Revenue Sources:**

Transfer of moneys from State Treasury, pursuant to appropriation.

**Nature of Expenditures:**

Expenses of the Executive Mansion and functions that are held at the Executive Mansion.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Office of General Services (OGS01)

**Other:**



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF HEALTH MEDICAID RECOVERIES ACCOUNT

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71 and Public Health Law 2868 and 2881  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

General Purpose:

To account for Medicaid overpayments recovered from providers by the Department of Health and fees collected by the Department of Health.

Revenue Sources:

Recoveries of Medicaid overpayments.

Nature of Expenditures:

Transfer to State Treasury. Moneys are initially deposited in accounts of the Miscellaneous Agency Fund (60600-60799) before transfer to State (10000) and Federal (25100-25199) funds.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Health (DOH01)

Other:



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF HEALTH REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: Public Health Law §2868 and 2881  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Department of Health and DOH facilities.

Revenue Sources:

Collection of monthly management fees.

Nature of Expenditures:

Transfer to State Treasury (Fund 10050).

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Health (DOH01)

Other:





# FUND CLASSIFICATION MANUAL

## **HIGHER EDUCATION SERVICES CORPORATION** **TUITION ASSISTANCE PROGRAM RECOVERIES**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

**General Purpose:**

To account for Tuition Assistance Program refunds.

**Revenue Sources:**

Refunds received from educational institutions of moneys paid for students who were later found to be ineligible for the Tuition Assistance Program.

**Nature of Expenditures:**

Transfer to State Treasury (see below).

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Higher Education Services Corporation (HES01)

**Other:**

Moneys are deposited in the sole custody investment fund (70058) until they can be returned to the General Fund or to the fund from which they were initially paid.



# FUND CLASSIFICATION MANUAL

## **OFFICE OF MENTAL HEALTH MEDICATION GRANT PROGRAM**

Custody: Sole - Administering Agency  
Year Established: 2000  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

### General Purpose:

To account for payments to pharmacies under Kendra's Law (Chapter 408, Laws of 1999). Kendra's Law provides funding to ensure individuals with mental illness who have been recently released from prison receive the medications they need until a Medicaid eligibility determination can be made.

### Revenue Sources:

Local assistance payments transferred from the State Treasury.

### Nature of Expenditures:

Payments to the Medication Grant Program administrator for distribution to pharmacies.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office for Mental Health (OMH01)

Other:



# FUND CLASSIFICATION MANUAL

## OFFICE OF MENTAL HEALTH REVENUE COLLECTION

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by various Mental Health facilities.

Revenue Sources:

Revenues and fees from sheltered workshops, community stores, parking fees, employee reimbursements, and social security checks received on behalf of patients, vending commissions, gifts, donations, and other miscellaneous revenues.

Nature of Expenditures:

Transfer to State Treasury (various funds), and other miscellaneous facility expenses.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of Mental Health (OMH01)

Other:

There are various accounts for each facility.



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF MOTOR VEHICLES REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71; Vehicle and Traffic Law §405-F  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

### General Purpose:

To account for revenues collected by the Department of Motor Vehicles.

### Revenue Sources:

Traffic violation fines, penalties, surcharges, registration fees, search fees, sales tax, title escrow fees and any other revenues collected the Department of Motor Vehicles and its district and county offices. Also, temporary holding for Sales Tax collected for Tax and Finance on their behalf.

### Nature of Expenditures:

Transfer to State Treasury. Moneys collected are initially deposited to the General Fund (10050) and then distributed to other funds as required by law.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Motor Vehicles (DMV01)

### Other:

There are three main types of revenues – those collected by NYSDMV district offices, those collected by DMV county offices, and those collected by DMV's Main Office. There are several bank accounts for each of these types of revenues. Money is held until needed in Sole Custody Investment fund (70060).



# FUND CLASSIFICATION MANUAL

## NEW YORK STATE GAMING COMMISSION REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

### General Purpose:

To account for licenses, fees, and other miscellaneous revenues collected by the New York State Gaming Commission.

### Revenue Sources:

License fees collected from racetracks, racing participants, and racing employees pursuant to Racing and Wagering Law, §207, §213, and §309. Fingerprint fees collected pursuant to Racing and Wagering Law, §1112.

### Nature of Expenditures:

Transfer to State Treasury – General Fund (10050) and Lottery Fingerprint Deduction (60661) and payments to Idemia for billed fingerprints.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

New York State Gaming Commission (GAM01)

### Other:



# FUND CLASSIFICATION MANUAL

## COMMISSION ON ETHICS AND LOBBYING IN GOVERNMENT REVENUE COLLECTION

Custody: Sole-Administering Agency  
Year Established: 2007  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Commission on Ethics and Lobbying in Government.

Revenue Sources:

Fees and fines.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Commission on Ethics and Lobbying in Government (COELIG) (CPI01)

Other:



# FUND CLASSIFICATION MANUAL

## **OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES** **ELECTRONIC BENEFITS ACCOUNT**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

**General Purpose:**

To account for food stamp benefits for patients.

**Revenue Sources:**

Patient benefits received from the USDA Federal Food Stamp Program.

**Nature of Expenditures:**

SNAP portion is transferred to State Treasury, via a refund of appropriation – Local Assistance Account(10000) and HEAP portion is paid to individuals.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Office for Persons with Developmental Disabilities (OPD01)

**Other:**



## FUND CLASSIFICATION MANUAL

### OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES FACILITY REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by various Office for Persons with Developmental Disabilities (OPWDD) facilities.

Revenue Sources:

Vending machine commission, workshop and community store revenues, copy fees, refunds from vendors and various other revenues collected by OPWDD facilities.

Nature of Expenditures:

Miscellaneous payments and transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Office for Persons with Developmental Disabilities (OPD01)

Other:

There are several bank accounts for this fund.





# FUND CLASSIFICATION MANUAL

## OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

### General Purpose:

To account for patient care revenues received by Office for Persons with Developmental Disabilities (OPWDD).

### Revenue Sources:

Reimbursements for patient care. Reimbursements may be from patients directly (private pay) or from Medicare, Medicaid and other third-party insurers.

### Nature of Expenditures:

Transfer to other sole custody accounts, DASNY and to the Treasury (various accounts).

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office for Persons with Developmental Disabilities (OPD01)

Other:



# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER REVENUE COLLECTION

Custody: Sole – State Comptroller  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

General Purpose:

Temporary holding account for taxes and miscellaneous revenues.

Revenue Sources:

Various tax collections including but not limited to personal income, corporate, transfer and estate, alcoholic beverage, pass through entity, cigarette and fuel use. Employee reimbursements, photocopying fees, sale of surplus property, garnishee judgments, and other miscellaneous revenues collected by OSC.

Nature of Expenditures:

Transfer to State Treasury – General Fund (10050), various other funds and Localities.

Subject to Appropriation Control: Yes \_\_\_ No \_\_X\_\_

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

Some money is temporarily invested until needed in Sole Custody Investment fund (70091).



## FUND CLASSIFICATION MANUAL

### OFFICE OF THE STATE COMPTROLLER TOBACCO SETTLEMENT

Custody: Sole-Administering Agency  
Year Established: 1999  
Authorization: State Finance Law §92-x  
GAAP Classification: General Fund  
Budgetary Classification: General Fund

#### General Purpose:

To account for moneys received as a result of litigation in the case of Dennis Vacco vs. Phillip Morris, pursuant to the arrangement provided in the Consent Decree approved by the Supreme Court on December 23, 1998.

#### Revenue Sources:

Tobacco settlement revenues representing reimbursement to the State for medical costs incurred, primarily Medicaid, for treating smoking related illnesses and litigation recoveries.

#### Nature of Expenditures:

Moneys are to remain in the fund until directed by statute.

Subject to Appropriation Control: Yes \_\_\_ No X

#### Administering Agencies:

Office of the State Comptroller (OSC01)  
Department of Health (DOH01)

#### Other:

Money is invested until needed in Sole Custody Investment fund (70001).



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF TAXATION AND FINANCE STOCK TRANSFER INCENTIVE

Custody: Sole - Commissioner of T&F  
Year Established: 1977  
Authorization: State Finance Law, §92-i  
Budgetary Classification: General Fund  
GAAP Classification: General Fund

### General Purpose:

To account for the refund of stock transfer taxes collected.

### Revenue Sources:

Transfers from the Stock Transfer Tax Fund as provided by Section 92-b(4) and 92-b(7) of the State Finance Law, and any other moneys credited or transferred thereto from any other fund source pursuant to law.

### Nature of Expenditures:

Refund of stock transfer taxes collected. If the amount in the fund is in excess of the amount required by law that amount shall be paid to New York City for support of local government (State Finance Law, §92-i(7)). Reimbursement for administrative expenses of the Department of Taxation and Finance is deposited to the General Fund.

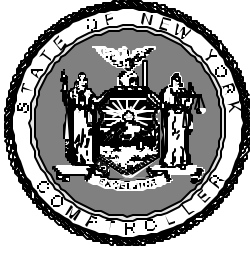
Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Taxation and Finance (TAX01)

### Other:

Transfers from the General Fund may not exceed \$120 million per year State Finance Law, §92-i(6b). If there are insufficient moneys in the fund to pay the rebates, then New York City shall pay the amount of the deficiency to the fund State Finance Law, §92-i(10). Money is invested until needed in Sole Custody Investment fund (70096).



# **FUND CLASSIFICATION MANUAL**

## **SOLE CUSTODY FUNDS**

### **SPECIAL REVENUE FUND GROUP**



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF AGRICULTURE AND MARKETS MARKETING AND PUBLICITY ACCOUNT

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, § 71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

### General Purpose:

To account for revenues collected for the Marketing and Publicity programs of the Department of Agriculture and Markets

### Revenue Sources:

Assessments, fees, licenses and other miscellaneous receipts collected pursuant to various sections of Agriculture and Markets Law.

### Nature of Expenditures:

Transfer to various funds within the State Treasury.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Agriculture and Markets (AGM01)

### Other:



# FUND CLASSIFICATION MANUAL

## OFFICE OF CHILDREN AND FAMILY SERVICES MEDICAID REIMBURSEMENT ACCOUNT

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for Medicaid revenues collected by Office of Children and Family Services.

Revenue Sources:

Medicaid receipts from the Federal government.

Nature of Expenditures:

Transfer to State Treasury – Multi-Agency Training Fund (21989) and the Administrative Reimbursement Fund (21984).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Office of Children and Family Services (CFS01)

Other:



# FUND CLASSIFICATION MANUAL

## OFFICE OF CHILDREN AND FAMILY SERVICES REVENUE COLLECTION

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for miscellaneous revenues collected by Office of Children and Family Services.

Revenue Sources:

Fees collected pursuant to Social Services Law §424-a(f).

Nature of Expenditures:

Transfer to State Treasury – State Central Register for Child Abuse or Maltreatment Account (22028).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Office of Children and Family Services (CFS01)

Other:





# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF CIVIL SERVICE AFFIRMATIVE ACTION ADVISORY COUNCIL

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for revenues and expenses of the Affirmative Action Advisory Council.

Revenue Sources:

Registration fees, sponsorships, advertising and other revenues collected for the Council's annual training symposium.

Nature of Expenditures:

Expenses of the Affirmative Action Advisory Council.

Subject to Appropriation Control: Yes \_\_\_ No \_X\_

Administering Agencies:

Department of Civil Service (DCS01)

Other:



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF CIVIL SERVICE EXAM APPLICATION FEES

Custody: Sole-Administering Agency  
Year Established:  
Authorization: Civil Service Law 50.5, State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for examination application fees collected by the Department of Civil Service.

Revenue Sources:

NYS Civil Service and local government examination application fees.

Nature of Expenditures:

Transfer to State Treasury – Special Revenue Fund (22065).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Department of Civil Service (DCS01)

Other:



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION REVENUE COLLECTION

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71; State Finance Law §121  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

### **General Purpose:**

To account for food sales revenue by NYS DOCCS Office of Nutritional Services Food Production Center.

### **Revenue Sources:**

County payments for purchase of Food Production Center food and Training Academy food sales.

### **Nature of Expenditures:**

Transfer to State Treasury – Food Production Center Fund (22136), General Fund (10050) and Training Academy Employee Mess Fund (50310).

**Subject to Appropriation Control:** Yes  No

### **Administering Agencies:**

Department of Corrections and Community Supervision (DOC01)

### **Other:**



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF EDUCATION ARCHIVES PARTNERSHIP TRUST ENDOWMENT

Custody: Sole – Administering Agency  
Year Established: 1992  
Authorization: Ch. 758, §7, Laws of 1992 as amended by Ch. 399, Laws of 1998<sup>(2)</sup>  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

### General Purpose:

To account for donations, fees, and grants paid to the NYS Archives Partnership Trust for projects and operations.

### Revenue Sources:

Donations, fees, grants and investment income.

### Nature of Expenditures:

- Expenses related to preservation, education, access and awareness projects.
- Transfer to the State Treasury – NYS Archives Partnership Trust Fund (20350-20399) to pay operating expenses of the Trust.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Department of Education - New York State Archives Partnership Trust (SED01)

### Other:

(1) This fund consists of two bank accounts:

Trust Endowment Account: this account holds funds in trust until they are transferred to the Special Projects Account for project expenses or to the NYS Archives Partnership Trust Fund - Operation and Maintenance Account (20351) for payment of operating expenses.

Trust Endowment Special Account: this account collects credit card payments before they are transferred to the Trust Endowment Account.



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF EDUCATION REVENUE COLLECTION

Custody: Sole-Administering Agency  
Year Established: 1978  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

### General Purpose:

To account for revenues collected from various Department of Education facilities.

### Revenue Sources:

Fees, fines, sales of surplus property, rentals and other miscellaneous revenue collected pursuant to various subsections of State Finance Law as outlined below.

### Nature of Expenditures:

Transfer to State Treasury – General Fund (10050).

Subject to Appropriation Control: Yes \_\_\_\_ No \_\_X\_\_

### Administering Agencies:

Department of Education (SED01)

### Other:

Revenues collected pursuant to State Finance Law §97-i, §97-hh, §97-ddd, §97-eee, §97-fff, §97-ggg, §97-hhh, §97-iii, §97-nnn, §97-ppp, §97-qqq, §97-zzz and §99-h.

Fees initially transferred to the general fund via cash management sweeps, include: business corporation, not-for-profit corporation, appeals filing, subpoena notice of action, freedom of information, private college charters, public librarian certificates, college proficiency exams and school violence prevention training.

Fingerprint fees are transferred to the Fingerprint Escrow Account (60654).



# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF EDUCATION**  
**BATAVIA SCHOOL FOR THE BLIND**  
**REVENUE COLLECTION**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

**General Purpose:**

To account for miscellaneous revenues collected by the Batavia School for the Blind.

**Revenue Sources:**

School maintenance reimbursements from counties, Medicaid, Federal/State meal reimbursements, vending machine commissions, donations and other miscellaneous revenues.

**Nature of Expenditures:**

Transfer to the State Treasury – Batavia School for the Blind Account (22032) and Batavia-Unrestricted (20153).

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Department of Education – Batavia School for the Blind (SED01)

**Other:**



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF EDUCATION ROME SCHOOL FOR THE DEAF REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

### General Purpose:

To account for miscellaneous revenues collected by the Rome School for the Deaf.

### Revenue Sources:

School maintenance reimbursements from counties, fax/phone reimbursements, Federal/State meal reimbursements, petty cash interest, and other miscellaneous revenues.

### Nature of Expenditures:

Transfer to the State Treasury – Rome School for the Deaf Account (22053) and Rome - Gifts and Bequests (20152).

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Department of Education – Rome School for the Deaf (SED01)

Other:



# FUND CLASSIFICATION MANUAL

## BOARD OF ELECTIONS REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71 and §92-p  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

### General Purpose:

To account for revenues collected by the State Board of Elections.

### Revenue Sources:

Fees collected from vendors to cover the cost of examination and certification of their voting machine systems and other miscellaneous revenues.

### Nature of Expenditures:

Transfer to State Treasury. Vendor fees are deposited to Voting Machine and System Examination Fund (22099) and other fees are deposited to BOE Enforcement Account (22213). The remaining miscellaneous revenues are deposited to the General Fund (10050).

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Board of Elections (BOE01)

### Other:





# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF ENVIRONMENTAL CONSERVATION REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

### General Purpose:

To account for revenues collected by Environmental Conservation regional offices.

### Revenue Sources:

Licenses, usage fees, sales of forest products, regulatory fees, campsite fees collected pursuant to Environmental Conservation Law ENV 9-0903; subscription sales to the Conservationist Magazine collected pursuant to ENV 3-0113; marine resources revenues collected pursuant to ENV Article 13 and other revenues collected pursuant to ENV Article 72.

### Nature of Expenditures:

Transfer to State Treasury – various funds.

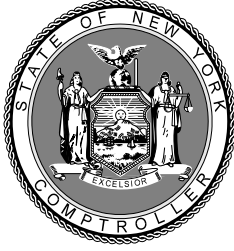
Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Department of Environmental Conservation (DEC01)

### Other:

There are various bank accounts for this fund – generally for each regional office. Moneys are initially transferred to the Main Office Account (sole custody) and then transferred to State Treasury.



# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF FINANCIAL SERVICES**  
**LIQUIDATION BUREAU**  
**PROPERTY AND LIABILITY INSURANCE SECURITY**

Custody: Sole – Commissioner of Taxation and Finance  
Year Established: 1947  
Authorization: Insurance Law, §7601 and §7603  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

**General Purpose:**

To account for assessments paid to the State by insurance companies issuing property and casualty insurance policies to protect claimants in the event an insurance company issuing such policies becomes insolvent.

**Revenue Sources:**

Assessments from insurance companies. Assessment rates vary by the type of insurance issued and are based on claims paid from the fund in the prior year.

**Nature of Expenditures:**

Payment of claims of insolvent insurance companies issuing property and casualty insurance policies and the administrative expenses of the Insurance Department. Income earned on the moneys of the fund pursuant to Insurance Law §7601(c) may be used to offset the deficit of the New York Property Insurance Underwriting Association, pursuant to Insurance Law §7603(d)(3). Balances in excess of \$240 million are transferred to the General Fund.

**Subject to Appropriation Control:** Yes \_\_\_ No X

**Administering Agencies:**

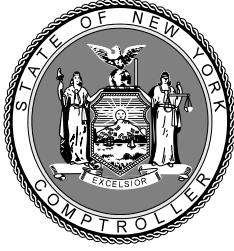
Department of Taxation and Finance (TAX01)  
Department of Financial Services-Liquidation Bureau (DFS01)

**Other:**

Insurance Law §7601(a) changes the title of this fund from “The Property and Liability Insurance Security Fund” to “The Property/Casualty Insurance Security Fund.”

Insurance Law §7603(c)(1) provides that when the net value of the fund is at least \$150 million, no further contributions to the fund are required until the net value of the fund falls below \$150 million.

Reported by Department of Taxation and Finance, classified under Department of Financial Services



## FUND CLASSIFICATION MANUAL

**DEPARTMENT OF FINANCIAL SERVICES**  
**LIQUIDATION BUREAU**  
**PUBLIC MOTOR VEHICLE LIABILITY SECURITY**

Custody: Sole – Commissioner of Taxation and Finance  
Year Established: 1976  
Authorization: Insurance Law, §7601 and §7604  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

**General Purpose:**

To account for assessments paid to the State by insurance companies issuing public motor vehicle liability policies to protect claimants in the event an insurance company issuing such policies becomes insolvent.

**Revenue Sources:**

Assessments from insurance companies equal to 3% of net premiums collected on policies issued pursuant to Vehicle and Traffic Law, §370 and Insurance Law, §7604(a)(b)2, and interest earned pursuant to Insurance Law, §7601(d).

**Nature of Expenditures:**

Payment of claims of insolvent insurance companies issuing policies for public motor vehicle liability and the administrative expenses of the Insurance Department.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Department of Taxation and Finance (TAX01)  
Department of Financial Services - Liquidation Bureau (DFS01)

**Other:**

Reported by Department of Taxation and Finance, classified under Department of Financial Services



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF FINANCIAL SERVICES MEDICAL INDEMNITY FUND

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law §99-t  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

### General Purpose:

To account for moneys set aside for future health care costs associated with birth related neurological injuries, in order to reduce premium costs for medical malpractice insurance coverage, pursuant to Article 29-D, Title 4, §2999-G through §2999-J of the Public Health Law.

### Revenue Sources:

Transfer from State Treasury – moneys appropriated for such purpose from the HCRA Resources Fund (20800-20849).

### Nature of Expenditures:

Payment of health care costs of qualified plaintiffs.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Department of Taxation and Finance (TAX01)  
Department of Financial Services (DFS01)

### Other:

Reported by Department of Taxation and Finance, classified under Department of Financial Services



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF FINANCIAL SERVICES RATE STABILIZATION POOL

Custody: Sole – Administering Agency  
Year Established: 1993  
Authorization: Insurance Law, §3233(c)  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

### General Purpose:

To account for moneys that have been set aside for the sole purpose of establishing a "health insurance market stabilization process." This process was set up to keep insurers and health maintenance organizations (HMO's) subject to community rating and open enrollment regulations from having to use differing underwriting and premium rate schedules due to differences in characteristics of the persons insured (e.g. age, sex, health status, occupation).

### Revenue Sources:

Quarterly assessments against health insurance carriers as determined by the Superintendent of Financial Services. Assessments are based on the number of insurance "units" underwritten by the carrier or HMO.

### Nature of Expenditures:

Distributions to health insurance carriers and HMO's to help them finance disproportionate losses experienced as a result of insuring high cost or high risk persons, payment of administrative expenses to the pool administrator, and fees for periodic audits of the pools.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Financial Services

### Other:

Presently there are three types of pools:

- New Medicare
- Supplemental Demographic Pool
- High Cost Claims Pool

Money is invested until needed in Sole Custody Investment fund (70094).



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF FINANCIAL SERVICES REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: Insurance Law article 29 (ISC); Financial Services Law §206;  
State Finance Law §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Department of Financial Services.

Revenue Sources:

Fines, fees, penalties, examination fees, assessments pursuant to article 29 of the ISC, Pharmacy Benefit Managers, other assessments, and other miscellaneous revenues.

Nature of Expenditures:

Transfer to State Treasury – Funds State Operations Account (10050), Fire Prevention and Code Enforcement (21904), Banking Department Account (21970), Insurance Department Account (21994), Pharmacy Benefit Manager Regulator (22255), Motor Vehicle Theft and Insurance Fraud Account (22801), State Police Motor Vehicle Enforcement Account (22802).

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Financial Services (DFS01)

Other:



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF FINANCIAL SERVICES STATE TRANSMITTER OF MONEY INSURANCE

Custody: Sole-Administering Agency  
Year Established:  
Authorization: Banking Law Article 13-C  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

### General Purpose:

To insure the New York instruments of uninsured transmitters of money which, by reason of insolvency, bankruptcy or other inability to pay, have defaulted in making payment on their New York instruments, pursuant to Article 13-C of the Banking Laws.

### Revenue Sources:

Transfer from State Treasury – moneys appropriated for such purpose from the State Transmitter of Money Insurance Fund (20130).

### Nature of Expenditures:

Payment of claims of uninsured transmitters of money that defaulted in making payment on any of its New York instruments and administrative costs.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Department of Taxation and Finance (TAX01)  
Department of Financial Services (DFS01)

### Other:

Reported by Department of Taxation and Finance, classified under  
Department of Financial Services



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF FINANCIAL SERVICES VIRTUAL CURRENCY

Custody: Sole – Administering Agency  
Year Established: 2023  
Authorization: Financial Services Law, §206  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by Department of Financial Services for the regulation of the Virtual Currency industry.

Revenue Sources:

Assessments, examination fees and fines collected by the Department of Financial Services.

Nature of Expenditures:

Transfer to State Treasury Virtual Currency Fund (22262)

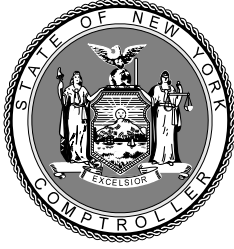
Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Department of Financial Services (DFS01)

Other:





## FUND CLASSIFICATION MANUAL

### DEPARTMENT OF FINANCIAL SERVICES WORKERS' COMPENSATION SECURITY ACCOUNT

Custody: Sole – Commissioner of Taxation and Finance  
Year Established: 1990  
Authorization: Workers' Compensation Law, §107  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

#### General Purpose:

To account for assessments paid to the State by insurance companies issuing workers' compensation policies to protect claimants in the event an insurance company issuing such policies becomes insolvent.

#### Revenue Sources:

Interest earned, property and securities acquired from insolvent insurance companies, and assessments from insurance companies equal to 1% of net premiums collected on workers' compensation insurance policies. Pursuant to Workers' Compensation Law §108(2), the superintendent of insurance may require up to two percent of net premiums, less the amount of dividends paid to policyholders.

#### Nature of Expenditures:

Payment of workers' compensation claims of insolvent insurance companies and the administrative expenses of the Insurance Department.

Subject to Appropriation Control: Yes  No

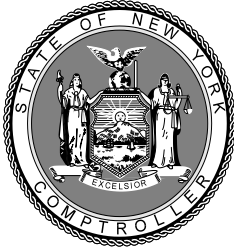
#### Administering Agencies:

Department of Taxation and Finance (TAX01)  
Department of Financial Services-Liquidation Bureau (DFS01)

#### Other:

Pursuant to Workers' Compensation Law §109, if the assets of the fund at the end of any quarterly period equal or exceed \$74 million, then contributions into the fund will be suspended. At the end of any subsequent quarterly period in which the assets of the fund are less than \$74 million, the contributions shall be resumed at the beginning of the next quarter.

Reported by Department of Taxation and Finance, classified under Department of Financial Services



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF FINANCIAL SERVICES WORKERS' COMPENSATION SECURITY FUND PAYMENT ACCOUNT

Custody: Sole – Administering Agency  
Year Established: 2005  
Authorization: State Finance Law, §89-f  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

### General Purpose:

To account for funds set aside for payment of workers' compensation claims and to repay loans made to the Worker's Compensation Security Fund.

### Revenue Sources:

Special Assessments collected from insurance carriers pursuant to Workers' Compensation Law §108, and any other moneys credited or transferred from any other fund or source pursuant to law.

### Nature of Expenditures:

Moneys of the Workers' Compensation Security Fund Payment Account are available for:

- Transfer to the Workers' Compensation Security Fund for payment of workers' compensation awards.
- Repayment of loans, if any, taken from the assets of domestic workers' compensation insurers that have been declared insolvent, placed in liquidation and whose assets are held by the Liquidation Bureau. Pursuant to Insurance Law §7433-a, the Workers' Compensation Security Fund may borrow up to \$70 million from these assets to meet its obligations.
- Repayment of loans, if any, from the Property/Casualty Insurance Security Fund. Pursuant to Insurance Law §7433-a, if the liquidation funds described above are not available for loan to the Workers' Compensation Security Fund, the Property/Casualty Insurance Security Fund may loan up to \$30 million to meet obligations. These loans are permitted to be taken once every two months and should not be greater than what is needed to pay obligations for the two-month period; no administrative expenses are permitted to be paid from these loans.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Financial Services (DFS01)

### Other:

All payments from the Workers' Compensation Security Fund Payment Account are subject to the audit of the State Comptroller.



# FUND CLASSIFICATION MANUAL

## OFFICE OF GENERAL SERVICES REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by Office of General Services for E-Licensing

Revenue Sources:

Various license fee and permit fees collected electronically by the Office of General Services.

Nature of Expenditures:

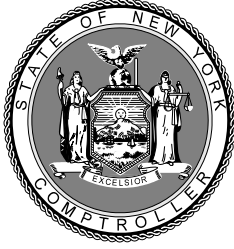
Transfer to State Treasury – DOS Business & Licensing (21977)

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Office of General Services (OGS01)

Other:



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF HEALTH CLINICAL LAB FEE

Custody: Sole – Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To serve as a temporary holding account for revenues collected by the Department of Health.

Revenue Sources:

Inspection and reference fees collected from clinical laboratories, pursuant to Article 5 of the Public Health Law and 10 NYCRR 58-3 (Wadsworth).

Nature of Expenditures:

Transfer to State Treasury – Clinical Laboratories Fee Account (21962) to reimburse the State for expenses incurred for the clinical laboratory inspection program.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Health (DOH01)

Other:

This account is administered by a 3<sup>rd</sup> party contractor – LCS and Z.



## FUND CLASSIFICATION MANUAL

**DEPARTMENT OF HEALTH**  
**ELDERLY PHARMACEUTICAL INSURANCE COVERAGE (EPIC)**  
**PROGRAM**

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

General Purpose:

To account for the revenues and disbursements of the EPIC Program. This program is available to New York State residents 65 years of age or older who, depending on their income, either pay an income-based annual fee or meet an annual out-of-pocket deductible, to receive prescription drug coverage.

Revenue Sources:

Refunds, premium fees and recoveries from other insurers.

Nature of Expenditures:

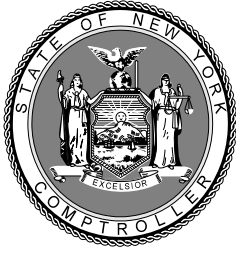
Refunds, payments to providers, premium payments, and transfer to State Treasury – EPIC Premium Account – HCRA Resource (20818).

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Health (DOH01)

Other:



## FUND CLASSIFICATION MANUAL

### DEPARTMENT OF HEALTH HEALTH FACILITIES ASSESSMENTS

Custody: Sole-Administering Agency  
Year Established: 1991  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for assessments collected from residential health care facilities, pursuant to Public Health Law §2807-d.

Revenue Sources:

Assessments collected from residential health care facilities.

Nature of Expenditures:

Transfer to State Treasury – Provider Assessment Fund (22187), administrative expenses and refunds.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Health - Excellus Blue Cross/Blue Shield of Central NY Region, as agent (DOH01)

Other:



# FUND CLASSIFICATION MANUAL

## **DEPARTMENT OF HEALTH** **HOSPITAL FEES**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

**General Purpose:**

To account for fee revenues collected by Department of Health

**Revenue Sources:**

Institutional Cost Report (ICR) audit fees collected pursuant to Public Health Law (PBH) §2807-c(35)(b)(xiii) and 10 NYCRR 86-1.4; fees charged to nursing home companies and mortgage borrowers pursuant to PBH §2868 and §2881, respectfully; monthly management fees.

**Nature of Expenditures:**

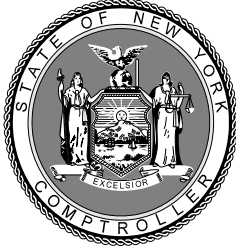
Transfer to State Treasury – Health Care Reform Act resources Account (20811) and Certificate of Need Account (21920)

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Department of Health (DOH01)

**Other:**



## FUND CLASSIFICATION MANUAL

### DEPARTMENT OF HEALTH MEDICAID DISPROPORTIONATE SHARE INDIGENT CARE POOLS

Custody: Sole-Administering Agency  
Year Established: Indigent Care - 1996 – Health Care Reform Act of 1996  
High Need Indigent Care – 1999 – Health Care Reform Act of 2000  
Authorization: Public Health Law (PBH), §2807-k & 2807-w  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

General Purpose:

To provide indigent care, high need indigent care and rural hospital adjustment distributions to eligible hospitals for the purpose of subsidizing the costs of charity care (free care) and bad debts reduced to cost.

Revenue Sources:

Appropriated payments from the State Treasury – HCRA Resources – Indigent Care Fund (20817) and the Federal Health and Human Services Fund (25100-25199) to the Pool Administrator pursuant to State Finance Law §92-dd.

Nature of Expenditures

Indigent care related payments to eligible hospitals, pursuant to formulas and guaranteed adjustments in PBH §2807-k and 2807-w, are made from the Medicaid Disproportionate Share account of the Public Goods Pool

Subject to Appropriation Control: Yes  No

Administering Agencies:

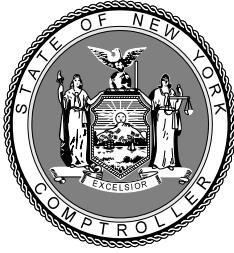
Department of Health – Excellus Blue Cross/Blue Shield of Central NY Region, as agent (DOH01)

Other:

Pursuant to the PBH, the Department of Health contracts out the collection and distribution of pool moneys. Bank accounts required for the administration of the pools are in the sole custody of the fiscal agent, Excellus Blue Cross/Blue Shield of Central NY Region.

See also Public Goods Pool.





# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF HEALTH PUBLIC GOODS POOL

Custody: Sole-Administering Agency  
Year Established: 1996  
Authorization: Administratively created for provisions set forth in the Public Health Law pursuant to Chapter 639 of the Laws of 1996 – The Health Care Reform Act of 1996  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

### General Purpose:

Central depository for revenues and assessments collected pursuant to the Health Care Reform Act of 1996. Collections are transferred weekly to the State Treasury – HCRA Resources Fund/Undistributed Revenue (20811). Specific formulaic distributions authorized pursuant to State Finance Law §92-dd(c) are made from either the Public Goods Pool account or Medicaid Disproportionate Share account.

### Revenue Sources:

Surcharges on patient service revenues of designated providers and payments made by electing payers including Medicaid (PBH 2807-j); 1% assessment on hospital net patient service revenues (PBH 2807-c(19)); covered lives assessments from electing payers (PBH 2807-t); and alternative inpatient professional education surcharges from non-electing third party payers (PBH 2807-s). Appropriated transfers by the Comptroller from the State Treasury – HCRA Resources Fund (20807) to the Pool Administrator pursuant to State Finance Law 92-dd are used to make authorized distributions.

### Nature of Expenditures:

Pursuant to State Finance Law 92-dd(c), the pool administrator is authorized to make distributions from appropriated funds transferred to the Pool Administrator from the Comptroller. Indigent care pool (2807-k) and high need indigent care adjustment pool (2807-w) distributions are transferred to the Medicaid Disproportionate Share account. (See Indigent Care and High Need Indigent Care Adjustment Pools).

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Health - Excellus Blue Cross/Blue Shield of Central NY Region, as agent (DOH01)

### Other:

Pursuant to the PBH, the Department of Health contracts out the collection and distribution of pool moneys. Bank accounts required for the administration of the pools are in the sole custody of the fiscal agent, Excellus Blue Cross/Blue Shield of Central NY Region.



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF HEALTH REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Department of Health and DOH facilities.

Revenue Sources:

Medicaid drug rebates, supplemental drug rebates, fees, fines and penalties and miscellaneous receipts.

Nature of Expenditures:

Transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Department of Health (DOH01)

Other:



# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF HEALTH**  
**WOMEN, INFANT AND CHILD (WIC)**  
**PROGRAM**

Custody: Sole – Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue - Federal

General Purpose:

To account for revenues and disbursements for the WIC Program.

Revenue Sources:

Federal grants and rebates received for infant formula and cereal.

Nature of Expenditures:

Payments to WIC vendors for redeemed checks. WIC vendors include grocery stores, pharmacies, and other stores where WIC participants purchase food and baby formula.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Health (DOH01)

Other:



# FUND CLASSIFICATION MANUAL

## DIVISION OF HOMELAND SECURITY & EMERGENCY SERVICES FIRE ACADEMY ACCOUNT

Custody: Sole – Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Department of Homeland Security and Emergency Services for the Fire Academy.

Revenue Sources:

Facility usage fees and reimbursements for supplies.

Nature of Expenditures:

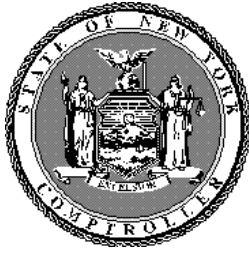
Transfer to State Treasury – NY Fire Academy Account (21953).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Division of Homeland Security and Emergency Services (DHS01)

Other:



# FUND CLASSIFICATION MANUAL

## **DIVISION OF HOUSING AND COMMUNITY RENEWAL** **MAXIMUM BASE RENT**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

**General Purpose:**

To account for maximum base rent fees collected by the Division of Housing and Community Renewal pursuant to 9 CRR-NY 2200.17.

**Revenue Sources:**

Maximum base rent fees collected from property owners to recover the costs of processing and issuing MBR rent orders and notices.

**Nature of Expenditures:**

Transfer to State Treasury – Rent Revenue Other-NYC Account (22156). Most of the disbursements are made biennial.

**Subject to Appropriation Control:** Yes \_\_\_\_ No  X

**Administering Agencies:**

Division of Housing and Community Renewal (HCR01)

**Other:**



# FUND CLASSIFICATION MANUAL

## DIVISION OF HOUSING AND COMMUNITY RENEWAL REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Division of Housing and Community Renewal.

Revenue Sources:

Fines and penalties, photocopying and subpoena fees, low income credit monitoring fees, tax credit application fees, and any other miscellaneous revenues collected by DHCR.

Nature of Expenditures:

Transfer to State Treasury (various funds).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Division of Housing and Community Renewal (HCR01)

Other:



# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF LABOR**  
**REVENUE COLLECTION**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:  
To account for revenues collected by the Department of Labor.

Revenue Sources:  
Inspection fees, permit fees, penalties, reimbursements and other revenues collected by the Department of Labor.

Nature of Expenditures:  
Transfer to State Treasury (see below).

Subject to Appropriation Control: Yes  No

Administering Agencies:  
Department of Labor (DOL01)

Other:  
There are two bank accounts for this fund:  
Fees and Permits: this account is used for deposit of revenues collected by the Labor Standards and DOSH divisions. Revenues are transferred to various funds within the State Treasury.  
Miscellaneous Receipts: this account is used for deposit of any other revenues collected by DOL. Revenues collected in this account are transferred to the Unemployment Insurance Administration Fund (25900-25949).



# FUND CLASSIFICATION MANUAL

## **LAKE GEORGE PARK COMMISSION** **REVENUE COLLECTION**

Custody: Sole – Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

**General Purpose:**

To account for revenues collected by the Lake George Park Commission.

**Revenue Sources:**

Permit fees, fines, and other revenues collected pursuant to Article 43 of Environmental Conservation Law.

**Nature of Expenditures:**

Transfer to State Treasury – Lake George Park Trust Fund (22751).

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Lake George Park Commission (LGP01)

**Other:**





# FUND CLASSIFICATION MANUAL

## DIVISION OF MILITARY AND NAVAL AFFAIRS REVENUE COLLECTION

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, § 71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Division of Military and Naval Affairs.

Revenue Sources:

Fees and rentals collected from Camp Smith Billeting.

Nature of Expenditures:

Transfer to the State Treasury – Camp Smith Billeting Account (22017).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Division of Military and Naval Affairs (DMN01)

Other:



## FUND CLASSIFICATION MANUAL

### NEW YORK STATE GAMING COMMISSION REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for lottery and miscellaneous revenues collected by the Gaming Commission.

Revenue Sources:

Commercial gaming program receipts, including Lotto and Mega Millions subscription fees, video lottery program receipts, fantasy sports receipts collected pursuant to Article 14 of the Racing, Pari-Mutuel Wagering and Breeding Law, refunds, interest earned on investments, license fees, fingerprint fees collected pursuant to Racing and Wagering Law, §1112, fees assessed on entities who are conducting bell jar activities, pursuant to General Municipal Law, §195-q and other revenues received by the Gaming Commission.

Nature of Expenditures:

Transfer to State Treasury - State Lottery Fund (20900-20949), Regulation of Racing Fund (21912), Bell Jar Collection Fund (22003), Regulation Indian Gaming Fund (22046), Commercial Gaming Revenue Fund (23700-23749), Lottery Fingerprint Deduction Fund (60661), Lottery Prize Fund (60500-60549), General Fund (10050) and Emergency Service Revolving Loan Fund (20150). Also paid from these accounts are refunds of excess market origin fee to OTBs/Racing Associations and distribution of market origin fees to Department of Tax and Finance.

Subject to Appropriation Control: Yes  No

Administering Agencies:

New York State Gaming Commission (GAM01)

Other:

There are several bank accounts for this fund.  
Lottery Fingerprint Deduction: to account for fingerprint fees (60661)



# FUND CLASSIFICATION MANUAL

## OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71 and §97-mm  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

### General Purpose:

To account for revenues collected by the Office of Parks, Recreation, and Historic Preservation.

### Revenue Sources:

Permit fees, payments from concessionaires, utility fees, camping fees, and all other revenues collected pursuant to various provisions of the Parks, Recreation and Historic Preservation Law.

### Nature of Expenditures:

Transfers to the State Treasury (various funds), and bank fees.

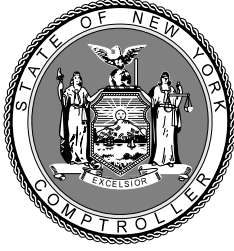
Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Parks, Recreation, and Historic Preservation (PRK01)

### Other:

This fund consists of multiple bank accounts. All moneys are transferred to one bank account, the Concentration Account, before transfer to State Treasury.



# FUND CLASSIFICATION MANUAL

## OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES (OPWDD) NONEXPENDABLE TRUST

Custody: Sole - Administering Agency  
Year Established: Various  
Authorization: Mental Hygiene Law, §13.29  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

### General Purpose:

To account for various gifts and bequests to Developmental Disability facilities for which the amount of the gift or bequest must be held intact and only the investment income is available for expenditure for the purposes designated by the donor.

### Revenue Sources:

Gifts and bequests and interest earned.

### Nature of Expenditures:

Interest earned is transferred to State Treasury – OPWDD Nonexpendable Trust Account (21654).

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office for Persons with Developmental Disabilities (OPD01)

### Other:



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF PUBLIC SERVICE REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: 1972  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

### General Purpose:

To collect assessments from public utility companies and other companies that are subject to regulation by the Department of Public Service.

### Revenue Sources:

Assessments paid by public utility companies and other companies as required by Public Service Law §18-a and §217.

### Nature of Expenditures:

Transfer to State Treasury (see below).

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Public Service (DPS01)

### Other:

Consists of two bank accounts:

Special Fee Account: used to collect assessments from utility companies.

Moneys in this account are transferred to the Public Service Account (22011).

Cable Account: used to collect assessments from cable television companies.

Moneys in this account are transferred to the Cable Television Account (21971).



## FUND CLASSIFICATION MANUAL

### DEPARTMENT OF STATE REVENUE COLLECTION

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

#### General Purpose:

To serve as a temporary holding account for revenues collected by the Department of State.

#### Revenue Sources:

Various fees and other revenues collected by the Department of State, including summons fees, certification fees, records fees, incorporation fees, fees for providing training, license fees, fines, private investigator fees, notary fees, exam fees, appearance enhancements fees, security guards fees, county clerk certifications, NYC summons fees and fees for regulating the State Boxing Commission.

#### Nature of Expenditures:

Transfer to State Treasury. Moneys collected by the Division of Licensing Services are transferred to the Business and Licensing Services Account (21977).

Subject to Appropriation Control: Yes  No

#### Administering Agencies:

Department of State (DOS01)

#### Other:

There are four bank accounts for this fund:

Summons Account: to collect New York City Summons fees, County Clerk certifications and other license fees.

Licensing Services Account: to collect license fees from security guards, notaries, private investigators and other professions that require licensing.

New York State Athletic Commission: to collect license fees associated with the regulation of the State Boxing Commission.

Main Office Account: used for other various revenues collected by the Department's Main Office.



# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER TAX COLLECTION

Custody: Sole – State Comptroller  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

### General Purpose:

To account for Medical Cannabis, Cigarette Stamp, and Adult Use Cannabis tax collections.

### Revenue Sources:

Cigarette tax collections pursuant to Tax Law Article 20, Medical Cannabis tax collections under Tax Law Article 20B, Adult Use Cannabis under Tax Law Article 20C.

### Nature of Expenditures:

Cigarette taxes are transferred to State Treasury funds (10050, 20811 and 70062); Medical Cannabis moneys are transferred to counties and State Treasury (23750- 23799); Adult Use Cannabis moneys are transferred to State Treasury fund (24800).

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Office of the State Comptroller (OSC01)

### Other:



# FUND CLASSIFICATION MANUAL

## STATE UNIVERSITY OF NEW YORK REVENUE COLLECTION

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: Enterprise

General Purpose:

To account for various revenues collected by State University of New York (SUNY) campuses and SUNY-operated hospitals.

Revenue Sources:

Tuition and fees, room rents, clinic fees, financial aid, food service revenues, bookstore revenues, parking fees, fines, penalties, application processing fees, patient care reimbursements and insurance payments, and other miscellaneous revenues collected.

Nature of Expenditures:

Refunds of overpayments, payments to SUNY campus' auxiliary service corporations and other related campus entities, and transfer to State Treasury – SUNY Collection Fund (61000-61099).

Subject to Appropriation Control: Yes  No

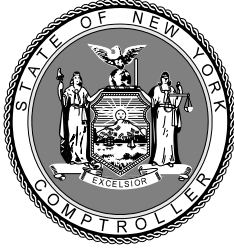
Administering Agencies:

State University of New York (SNY01)

Other:

There are various bank accounts for this fund.





## FUND CLASSIFICATION MANUAL

### STATE UNIVERSITY OF NEW YORK STUDENT LOAN REPAYMENT

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

General Purpose:

To collect student loan payments from borrowers.

Revenue Sources:

Student loan payments collected from borrowers under the Perkins, Health Professions, and Nursing Loan programs.

Nature of Expenditures:

Refunds of overpayments and transfers to the State Treasury – SUNY Collection Fund (61000-61099).

Subject to Appropriation Control: Yes  No

Administering Agencies:

State University of New York – Albany (SNY01)

Other:



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF TAXATION AND FINANCE REVENUE COLLECTION

Custody: Sole – Commissioner of Taxation & Finance  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

General Purpose:

To account for waste tire management fees and tax preparer registration fees collected by the Department of Taxation and Finance.

Revenue Sources:

Fees collected by the Department of Taxation and Finance pursuant to State Finance Law section 92-bb and Tax Law section 32.

Nature of Expenditures:

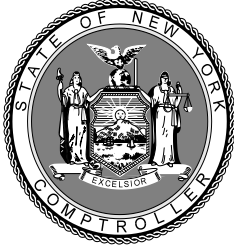
Refunds and transfer to the State Treasury.

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Department of Taxation and Finance (TAX01)

Other:



# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF TAXATION AND FINANCE**  
**STATE UNIVERSITY DORMITORY FACILITIES REVENUE**  
**REPAIR AND REHABILITATION**

Custody: Sole – Commissioner of Taxation and Finance  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: N/A

**General Purpose:**

To account for revenues set aside for debt service on SUNY dormitory facilities bonds.

**Revenue Sources:**

Dormitory rental fees.

**Nature of Expenditures:**

Debt service, replenish reserve requirements, and any moneys not required are transferred to State University of New York Dormitory Income Fund (40350).

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Department of Taxation and Finance (TAX01)  
State University of New York (SNY01)

**Other:**



# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF TAXATION AND FINANCE**  
**WORLD TRADE CENTER**  
**MEMORIAL FOUNDATION**

Custody: Sole-Commissioner of Taxation and Finance  
Year Established: 2005  
Authorization: State Finance Law, §79  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

**General Purpose:**

To account for moneys received for the World Trade Center Memorial.

**Revenue Sources:**

Any moneys received pursuant to law, including grants, gifts, and bequests.

**Nature of Expenditures:**

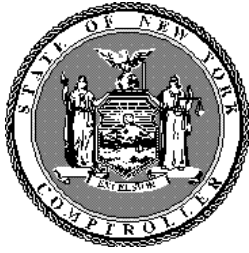
Costs associated with the construction, installation, and operation of the World Trade Center Memorial.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Department of Taxation and Finance (TAX01)

**Other:**



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF TRANSPORTATION REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

General Purpose:

To account for revenues collected by Department of Transportation

Revenue Sources:

Permit fees, airport fees, security deposits, and other miscellaneous revenues collected by the Department of Transportation.

Nature of Expenditures:

Transfer to State Treasury – Transportation Aviation Account (22165) and refunds

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Transportation (DOT01)

Other:



# FUND CLASSIFICATION MANUAL

## UNIFIED COURT SYSTEM REVENUE COLLECTION

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Special Revenue  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by various county and city courts.

Revenue Sources:

Fees, fines, penalties, surcharges and any other miscellaneous receipts collected.

Nature of Expenditures:

Payments to local governments for the local share of moneys collected. The State share is transferred to State Treasury - General Fund (10050) then to other funds.

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Office of Court Administration (UCS01)

Other:

Each court may have several accounts.



## FUND CLASSIFICATION MANUAL

### WORKERS' COMPENSATION BOARD REVENUE COLLECTION

Custody: Sole – Commissioner of T&F administers for WCB  
Year Established: See Below  
Authorization: See Below  
Budgetary Classification: Special Revenue  
GAAP Classification: Special Revenue

#### General Information:

In 2018, one sole custody bank account was established for all of WCB's revenue collections. The bank account has five sub-funds associated with it to maintain segregation of funds between the following:

#### T0001 - Assessment Fund 151

Year Established: Various  
Authorization: Workers' Compensation Laws, §151

#### T0002 - Fund for Reopened Cases 25a

Year Established: 1933  
Authorization: Workers' Compensation Laws, §25-a

#### T0003 - Special Disability Fund 15-8

Year Established: 1916  
Authorization: Authorized Workers' Compensation Laws, §15(8)(h)

#### T0004 - Uninsured Employers Fund 26a

Year Established: 1959  
Authorization: Workers' Compensation Laws, §26-a

#### T0005 – Special Fund for Disability Benefits 214

Year Established: 1949  
Authorization: Workers' Compensation Laws, §214 and §215

#### General Purpose:

T0001 - To account for the consolidated employer assessments collections based on an annual rate outlined under section 151 of the Workers Compensation Law.

T0002 - To account for revenue transferred by T0001 and disbursements related to the workers' compensation claims accepted by Fund for Re-Opened Case Fund 25-a. No application to the Fund for new cases is allowed after January 1, 2014, also payments of supplemental benefits for volunteer ambulance and volunteer firefighters are made from this fund.



## FUND CLASSIFICATION MANUAL

T0003 - To account for revenue transferred by T0001 and the disbursements related to the worker's compensation benefits on cases accepted by the Special Disability Fund 15(8)(h). Cases with accident dates subsequent to July 1, 2007 are not allowed in the Fund. Workers' Compensation Law §14(6) concurrent employment is paid through this fund.

T0004 - To account for revenue transferred by T0001, penalty revenue and the disbursements related to Uninsured Employers Fund 26a. Workers' Compensation Law requires New York State employers to provide workers' compensation benefit coverage to their employees. Employers may provide this coverage in one of the following ways: (1) by insuring with the State Insurance Fund; (2) by insuring with any insurance carrier authorized to do business in New York State; or (3) by becoming self-insured, which requires Board approval and a security deposit from the employer to be held by the Board in the event of default. This fund provides for payment of awards against employers who have failed to obtain insurance using any of these options.

T0005 - To account for revenue transferred by T0001, penalty revenue and disbursements related to Special Fund for Disability Benefits 214 that provide compensation for disabled workers who are unemployed or who were employed by uninsured employers.

### Revenue Sources:

T0001 - Consolidated Assessments on all NYS employers.

T0002 - Transfers from T0001

T0003 - Transfers from T0001

T0004 - Transfers from T0001 and fines and penalties levied on employers, and reimbursements from uninsured employers for claims paid to their employees from this fund.

T0005 - Transfers from T0001, fines and penalties levied against self-insured employers or employer insurance carriers.

### Nature of Expenditures:

T0001 - Transfers to fund 21995 and funds T0002-T0005 as described in Workers' Compensation Law 151 and debt service payments.

T0002 - Payment of worker's compensation claims as outlined in Section 25a of the WCL

T0003 - Reimbursement of claims paid as outlined in Section 15(8)(h) of the WCL

T0004 - Payment of workers' compensation claims as outlined in Section 26a of the WCL

T0005 - Payment of disability compensation claims as outlined in Section 214 of the WCL.





Office of the State Comptroller

## FUND CLASSIFICATION MANUAL

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Taxation and Finance (TAX01)

Department of Labor – Workers’ Compensation Board (WCB01)

Other:

Prior to 2018, there were multiple bank accounts for multiple fund groups. In 2018, one bank account was established for all WCB’s revenue collections. The bank account has five sub-funds associated with it to maintain segregation between the following:

T0001 - Assessment Fund 151

T0002 - Fund for Reopened Cases 25a

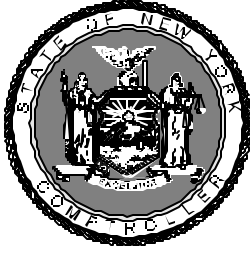
T0003 - Special Disability Fund 15-8(h)

T0004 - Uninsured Employers Fund 26a

T0005 – Special Fund for Disability Benefits 214

Moneys of the fund are invested until needed for payment.

Updated 09/29/2021



# **FUND CLASSIFICATION MANUAL**

## **SOLE CUSTODY FUNDS**

## **DEBT SERVICE FUND GROUP**



# FUND CLASSIFICATION MANUAL

## **OFFICE OF ADDICTION SERVICES AND SUPPORTS** **REVENUE COLLECTION**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Debt Service  
GAAP Classification: Debt Service

**General Purpose:**

To account for revenues dedicated for repayment of debt service for OASAS facilities.

**Revenue Sources:**

Medicaid, Medicare, private pay, and 3<sup>rd</sup> party healthcare receipts.

**Nature of Expenditures:**

Transfer to the Dormitory Authority for debt service payments.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Office of Addiction Services and Supports (OAS01)

**Other:**



## FUND CLASSIFICATION MANUAL

### DEPARTMENT OF HEALTH REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Debt Service  
GAAP Classification: Debt Service

General Purpose:

To account for revenues collected to pay debt service.

Revenue Sources:

Reimbursements for patient care. Reimbursements may be from patients directly (private pay) or from Medicare, Medicaid and other third party insurers.

Nature of Expenditures:

Transfer to State Treasury – Department of Health Income Fund (40300-40349).

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Health (DOH01)

Other:



## FUND CLASSIFICATION MANUAL

### OFFICE OF MENTAL HEALTH REVENUE COLLECTION

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Debt Service  
GAAP Classification: Debt Service

General Purpose:

To account for revenues dedicated for repayment of debt service for Office of Mental Health facilities.

Revenue Sources:

Charges for services provided by the Mental Health facilities to patients and residents.

Nature of Expenditures:

Refunds (Section 43.11 of the Mental Hygiene Law) and transfer to the Dormitory Authority for debt service payments.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of Mental Health (OMH01)

Other:



# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER TAX COLLECTION

Custody: Sole – State Comptroller  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Debt Service  
GAAP Classification: Debt Service

### General Purpose:

To account for tax collections that are dedicated for payment of debt service.

### Revenue Sources:

Real Estate Transfer Tax pursuant to Article 31, §1402 and §1421.

### Nature of Expenditures:

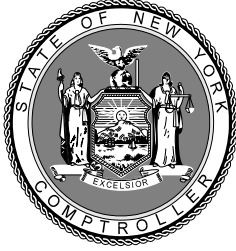
Moneys are transferred to State Treasury for credit to the following fund:  
Clean Water Clean Air Fund (40400-40449) (Real Estate Transfer Tax)

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller (OSC01)

### Other:



# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF TAXATION AND FINANCE**  
**DORMITORY AUTHORITY OF THE STATE OF NEW YORK (DASNY)**  
**COMMUNITY COLLEGE TUITION AND INSTRUCTIONAL INCOME**

Custody: Sole – Commissioner of T&F  
Year Established: 1972  
Authorization: State Finance Law, §97-p  
Budgetary Classification: Debt Service  
GAAP Classification: Debt Service

General Purpose:

To account for moneys received for payment of debt service on community college capital projects.

Revenue Sources:

Payments by local sponsors, tuition and instructional fees collected from students attending community colleges, investment income, and state aid for community colleges to the extent moneys are assigned by the sponsor to the Dormitory Authority. Moneys are initially deposited to the State Treasury and paid to the Dormitory Authority as needed for debt service.

Nature of Expenditures:

Payments to the Dormitory Authority for payment of debt service and expenses on bonds issued for Community College capital projects.

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Department of Taxation and Finance (TAX01)  
Dormitory Authority of the State of New York (PBC01)

Other:



# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF TAXATION AND FINANCE**  
**DORMITORY AUTHORITY OF THE STATE OF NEW YORK (DASNY)**  
**MENTAL HYGIENE FACILITIES IMPROVEMENT**

Custody: Sole – Commissioner of T&F  
Year Established: 1968  
Authorization: Title 13-A, Chapter 1, Unconsolidated Laws  
Budgetary Classification: Debt Service  
GAAP Classification: Debt Service

**General Purpose:**

To account for revenues received by DASNY that are pledged for debt service.

**Revenue Sources:**

- All revenues received from state and federal agencies, private insurance and third party beneficiaries for the care, maintenance and treatment of patients,
- All voluntary agency payments received for rent or lease payments with respect to a current or former mental hygiene facility,
- All payments received from the sale of real property of the Department of Mental Health, and
- Interest income

**Nature of Expenditures:**

By statute, all moneys in this account except all receipts associated with loans, leases and other agreements with voluntary agencies on or before the fifteenth day of each month are transferred to the State Treasury – Mental Health Services Fund (40100-40149), which was established pursuant to State Finance Law, §97-f.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Department of Taxation and Finance (TAX01)  
Dormitory Authority of the State of New York (PBC01)

**Other:**

For reporting purposes, the activity of this fund is included as part of the Mental Health Services Fund (40100-40149) – a joint custody fund.





# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF TAXATION AND FINANCE**  
**STATE UNIVERSITY CONSTRUCTION FUND**  
**DEBT SERVICE**

Custody: Sole - Commissioner of T&F  
Year Established: 1962  
Authorization: Education Law, Article 8-A  
Budgetary Classification: Debt Service  
GAAP Classification: N/A

**General Purpose:**

To account for the receipt and subsequent payment of moneys dedicated for debt service.

**Revenue Sources:**

Debt service payments from the State Treasury, pursuant to appropriation.

**Nature of Expenditures:**

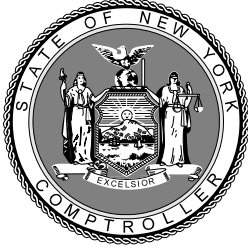
Debt Service payments to the Dormitory Authority.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Department of Taxation and Finance (TAX01)  
State University Construction Fund (SCF01)

**Other:**



# **FUND CLASSIFICATION MANUAL**

## **SOLE CUSTODY FUNDS**

## **CAPITAL PROJECTS FUND GROUP**



# FUND CLASSIFICATION MANUAL

## **OFFICE OF THE STATE COMPTROLLER** **HAZARDOUS WASTE REMEDIATION COLLECTION**

Custody: Sole – State Comptroller  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Capital Projects Fund  
GAAP Classification: Capital Projects Fund

**General Purpose:**

To account for revenues collected for hazardous waste remediation.

**Revenue Sources:**

Fines, legal settlements, and assessment fees collected pursuant to Environmental Conservation Law, §71-2723 and §27-0923.

**Nature of Expenditures:**

Transfer to State Treasury – Hazardous Waste Remedial Fund (31500-31549).

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Office of the State Comptroller (OSC01)  
Department of Environmental Conservation (DEC01)

**Other:**



# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER TAX COLLECTION – HIGHWAYS AND BRIDGES

Custody: Sole – State Comptroller  
 Year Established: Various  
 Authorization: State Finance Law, §71  
 Budgetary Classification: Capital Projects Fund  
 GAAP Classification: Capital Projects Fund

General Purpose:

To account for tax collections that are dedicated for highway and bridge purposes.

Revenue Sources:

<b>Tax</b>	<b>Statutory Authority</b>
Motor Fuel	Tax Law – Article 12a
Highway Use	Tax Law – Article 21 and 21a
Petroleum Business	Tax Law – Article 13a

Nature of Expenditures:

Moneys are transferred to State Treasury – Dedicated Highway and Bridge Trust Fund (30052), Dedicated Mass Transportation Trust Funds (2085X) and General Fund (10050).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:



# FUND CLASSIFICATION MANUAL

## **DIVISION OF STATE POLICE** **REVENUE COLLECTION**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Capital Projects Fund  
GAAP Classification: Capital Projects Fund

**General Purpose:**

To account for miscellaneous revenues collected by the State Police.

**Revenue Sources:**

Fees, seized assets, interest and other miscellaneous revenues collected by the State Police.

**Nature of Expenditures:**

Transfer to State Treasury

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Division of State Police (DSP01)

**Other:**



# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF TAXATION AND FINANCE**  
**STATE UNIVERSITY CONSTRUCTION FUND**  
**CAPITAL PROJECTS**

Custody: Sole – Commissioner of T&F  
Year Established:  
Authorization: Education Law, Article 8-A  
Budgetary Classification: Capital Projects Fund  
GAAP Classification: Capital Projects Fund

**General Purpose:**

To account for revenues received for rehabilitation of SUNY facilities.

**Revenue Sources:**

Bond proceeds from bonds issued by the Dormitory Authority of the State of New York (DASNY) and moneys provided from project sponsors.

**Nature of Expenditures:**

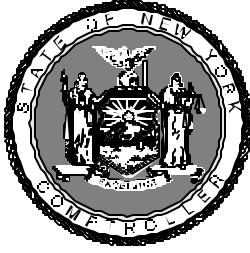
Payments to the State University Construction Fund (SUCF) for acquisition, design, construction, rehabilitation and improvement of SUNY facilities.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Department of Taxation and Finance (TAX01)  
State University Construction Fund (SCF01)

**Other:**



# FUND CLASSIFICATION MANUAL

**SOLE CUSTODY FUNDS**

**ENTERPRISE FUND GROUP**



# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF AGRICULTURAL AND  
MARKETS NEW YORK STATE FAIR  
REVENUE COLLECTION**

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Enterprise  
GAAP Classification: General Fund

**General Purpose:**

To account for revenues collected for the year-round operation of the New York State fairgrounds and the New York State Fair program, pursuant to Agriculture and Markets Law, Article 2A.

**Revenue Sources:**

Buildings and grounds rental fees, exhibitor fees, ticket sales for concerts and other events, admission fees and other miscellaneous revenues collected for the New York State Fair and the fairgrounds.

**Nature of Expenditures:**

Transfer to State Treasury – State Fair Receipts Fund (50051).

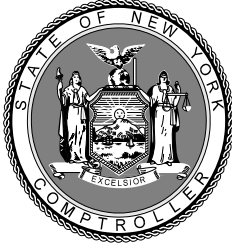
**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Department of Agriculture and Markets – New York State Fair (AGM01)

**Other:**





# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF LABOR UNEMPLOYMENT INSURANCE FUND CLEARING ACCOUNT

Custody: Sole – Administering Agency  
Year Established: 1952  
Authorization: Labor Law, §550  
Budgetary Classification: Enterprise Fund  
GAAP Classification: NA

General Purpose:

To account for revenues collected for unemployment insurance by the Department of Labor.

Revenue Sources:

Unemployment insurance contributions collected from employers, penalties and interest.

Nature of Expenditures:

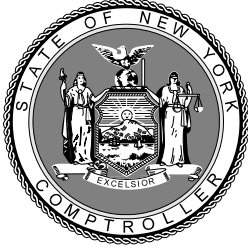
Transfer to the Federal Treasury – Federal Unemployment Insurance Trust Fund, transfer to State Treasury – UI Interest and Penalties Fund (23601), Reemployments Services Account (25902), Interest Assessment Account (50651) and payment of refunds to employers.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Labor (DOL01)

Other:



# **FUND CLASSIFICATION MANUAL**

## **SOLE CUSTODY FUNDS**

## **INTERNAL SERVICE FUND GROUP**



# FUND CLASSIFICATION MANUAL

## CORCRAFT REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §121  
Budgetary Classification: Internal Service  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by the Office of General Services.

Revenue Sources:

Customer payments.

Nature of Expenditures:

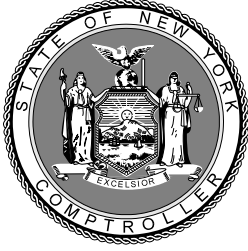
Transfer to State Treasury – Correctional Industries (55350)

Subject to Appropriation Control: Yes  No

Administering Agencies:

Corcraft – COR01

Other:



# **FUND CLASSIFICATION MANUAL**

**SOLE CUSTODY FUNDS**

**TRUST AND AGENCY**

**PRIVATE PURPOSE TRUST FUNDS**



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF AGRICULTURE AND MARKETS PRODUCER SECURITY

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Private Purpose Trust  
GAAP Classification: Private Purpose Trust

### General Purpose:

To account for revenues collected and held temporarily for the Agricultural Producers Security Fund program pursuant to the Agriculture and Markets Law §249, §250 and §258.

### Revenue Sources:

Assessment fees and licenses.

### Nature of Expenditures:

Transfer to State Treasury (see below).

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

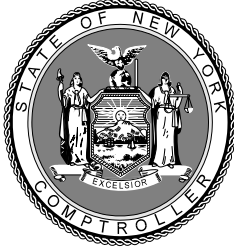
Department of Agriculture and Markets (AGM01)

### Other:

There are two bank accounts for this fund:

Agriculture Producer Security Fund: used to account for revenues collected from entities who buy farm products for resale. Revenues are transferred to State Treasury – Agriculture Producers’ Security Fund (66001).

Milk Producer Security Fund: used to account for revenues collected from participating milk dealers. Revenues are transferred to State Treasury – Milk Producers’ Security Fund (66051).



# FUND CLASSIFICATION MANUAL

**OFFICE OF THE STATE COMPTROLLER**  
**NEW YORK STATE COLLEGE CHOICE**  
**TUITION SAVINGS**

Custody: Sole – State Comptroller  
Year Established: 1997  
Authorization: State Finance Law §78, as added by Chapter 546 §4, Laws of 1997  
Budgetary Classification: Private Purpose Trust  
GAAP Classification: Private Purpose Trust

**General Purpose:**

To facilitate savings for higher education expenses by providing certain tax benefits on moneys invested for college expenses. The College Choice tuition savings program allows individuals to deduct contributions of up to \$5,000 (\$10,000 for married couples) per year from state income taxes. While contributions are not deductible from federal taxes, the earnings on the account are deferred for federal tax purposes.

**Revenue Sources:**

Moneys received pursuant to tuition saving agreements, administrative charges, fees, and interest earned.

**Nature of Expenditures:**

Payment of higher education expenses pursuant to tuition savings agreements, operating expenses and administrative costs of the program.

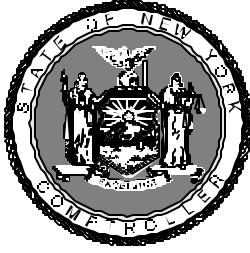
**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Office of the State Comptroller (OSC01)  
Higher Education Services Corporation (HES01)

**Other:**

College Choice Tuition Savings Program participants have the option of investing through OSC/HESC using the *Direct Plan* or by investing through a broker using the *Advisor Plan*.



# **FUND CLASSIFICATION MANUAL**

**SOLE CUSTODY FUNDS**

**TRUST AND AGENCY**

**AGENCY FUNDS**



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF AGRICULTURE AND MARKETS FARMERS MARKET NUTRITION PROGRAM

Custody: Sole – Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency - Agency Fund  
GAAP Classification: Special Revenue Fund - Federal

General Purpose:

To redeem food coupons received by vendors under the Federal Farmer's Market Nutrition program.

Revenue Sources:

Federal grants.

Nature of Expenditures:

Payments to vendors for redemption of food coupons. At the end of the program year, the unexpended grant balance is transferred by the Office of the State Comptroller to the State Treasury – Federal USDA Food and Nutrition Services Fund (25000-25099).

Subject to Appropriation Control: Yes \_\_\_\_ No X

Administering Agencies:

Department of Agriculture and Markets (AGM01)

Other:





# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF AGRICULTURE AND MARKETS MARKETING AND PUBLICITY ACCOUNT\*

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, § 71; Ag & Markets Law Article 21  
Budgetary Classification: Trust and Agency - Agency Funds  
GAAP Classification: General Fund

General Purpose:

To act as a clearing account to equalize milk prices.

Revenue Sources:

Assessments on milk marketers

Nature of Expenditures:

Obligations to milk marketers

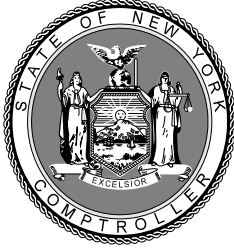
Subject to Appropriation Control: Yes \_\_\_\_ No X

Administering Agencies:

Department of Agriculture and Markets (AGM01)

Other:

\*Niagara-Equalization Fund



# FUND CLASSIFICATION MANUAL

## **COUNCIL ON THE ARTS** **THEATER DEVELOPMENT**

Custody: Sole - Administering Agency  
Year Established: 1983  
Authorization: Chapter 851, Laws of 1983  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Special Revenue Fund

**General Purpose:**

To provide assistance to not-for-profit symphony orchestras for purchasing musical instruments.

**Revenue Sources:**

Periodic deposits from loan repayments, including principal and interest, associated with the New York State Council on the Arts' Musical Instrument Revolving Loan Fund program.

**Nature of Expenditures:**

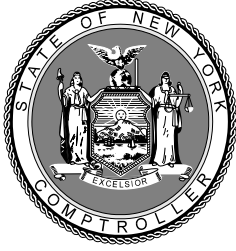
Fee payments made to NYFA for the administration of the program.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Council on the Arts (ART01)

**Other:**



# FUND CLASSIFICATION MANUAL

## OFFICE OF CHILDREN AND FAMILY SERVICES YOUTH RESIDENTS

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

### General Purpose:

To account for the personal moneys of youth residents at various facilities of the Office of Children and Family Services.

### Revenue Sources:

Youths' weekly allowances, earnings from employment programs and any contributions from relatives or friends.

### Nature of Expenditures:

Youths' commissary purchases, incidental personal outside purchases, expenses of home visits and other miscellaneous expenses.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Office of Children and Family Services (CFS01)

### Other:

There are various accounts for each facility.



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF CIVIL SERVICE EMPLOYEES' HEALTH INSURANCE PREMIUMS COLLECTION

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71; Civil Service Law §167.6  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for health insurance premiums collected by the Department of Civil Service.

Revenue Sources:

Premiums from enrollees, participating agencies and employers pursuant to Civil Service Law, §167.7.

Nature of Expenditures:

Balance transfer on a daily basis to State Treasury - Health Insurance Fund (60201).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Department of Civil Service (DCS01)

Other:



# FUND CLASSIFICATION MANUAL

## **DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION** **EMPLOYEE BENEFIT ACCOUNT**

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71; Section 26, Corrections Law  
Budgetary Classification: Trust and Agency - Agency Fund  
GAAP Classification: General Fund

### General Purpose:

To account for various moneys held in trust by the Department of Corrections and Community Supervision facilities as well as certain vending machine commissions also being held in trust for the benefit of employees pursuant to agreements with various employee organizations.

### Revenue Sources:

Vending machine commissions, rental fees, donations and proceeds from fundraisers.

### Nature of Expenditures:

Donations and purchase of supplies as well as expenses of employee functions such as retirement dinners, parties, picnics and other social activities for employees.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Corrections and Community Supervision (DOC01)

### Other:

There are various bank accounts for each facility.



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION INCARCERATED INDIVIDUALS' ACCOUNT

Custody: Sole – Administering Agency  
Year Established: 1929  
Authorization: State Finance Law, §71; Correction Law §116, §187(4) and §860  
Budgetary Classification: Trust and Agency - Agency Fund  
GAAP Classification: Custodial Fund

### General Purpose:

To account for incarcerated individuals' funds held in trust by Superintendents of the Department of Corrections and Community Supervision facilities, pursuant to Corrections Law, §116, §187(4) and §860.

### Revenue Sources:

Incarcerated individuals' earnings, gifts, social security benefits, interest, income tax refunds and other miscellaneous receipts.

### Nature of Expenditures:

Personal purchases by or for incarcerated individuals and payment of mandatory surcharges collected pursuant to §60.35 of the Penal Law or §1809 of the Vehicle and Traffic Law.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Department of Corrections and Community Supervision (DOC01)

### Other:

There are various accounts for each facility. Some money is invested until needed in Sole Custody Investment fund (70092).



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF CORRECTIONS AND COMMUNITY SUPERVISION OCCUPATIONAL THERAPY

Custody: Sole - Administering Agency  
Year Established: 1974  
Authorization: Corrections Law, §198  
Budgetary Classification: Trust and Agency - Agency Fund  
GAAP Classification: General Fund

### General Purpose:

To account for proceeds from art, handicraft, music, drama and sport activities and other moneys collected for the welfare or rehabilitation of institutionalized incarcerated individuals.

### Revenue Sources:

Proceeds from products sold and from other sources such as vending machine commissions, fund raisers, grants and bequests.

### Nature of Expenditures:

Pursuant to rules, regulations or directives of the commissioner, moneys of the fund may be used for the general benefit of the incarcerated individuals where the product was produced including, but not limited to, furnishing materials and supplies to incarcerated individuals for a vocational project, transporting the product for sale, recreational activities or deposit to the incarcerated individual(s) account who produced such product(s).

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Corrections and Community Supervision (DOC01)

### Other:

There are various accounts for each facility.



# FUND CLASSIFICATION MANUAL

## DIVISION OF CRIMINAL JUSTICE SERVICES FINGERPRINT FEES

Custody: Sole - Administering Agency  
Year Established: 1989  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

### General Purpose:

To account for the collection and disposition of fingerprint processing fees as authorized by the Executive Law, §837.

### Revenue Sources:

Fees collected for processing FBI fingerprint cards, non-criminal fingerprint cards, and for fingerprint searches.

### Nature of Expenditures:

Receipts related to FBI fingerprint cards are paid over to the Federal government. A portion of the remaining moneys are transferred to State Treasury – General Fund (10050), and the remaining moneys are transferred to the FITA Special Revenue Account (21950).

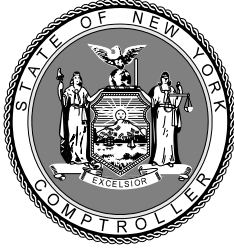
Subject to Appropriation Control: Yes  No

### Administering Agencies:

Division of Criminal Justice Services (DCJ01)

### Other:





# FUND CLASSIFICATION MANUAL

## **DEPARTMENT OF EDUCATION** **STATE SCHOOLS STUDENT ACTIVITY ACCOUNTS**

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71; Chapter 762, Laws of 1963  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for the various activities of the student organizations at schools operated by the Education Department.

Revenue Sources:

Donations and miscellaneous revenues from various student fund raising activities.

Nature of Expenditures:

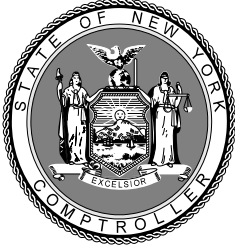
Purchase of supplies for fund raising activities, trophies, and other student activities.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Education Department – Rome School for the Deaf and Batavia School for the Blind (SED01)

Other:



# FUND CLASSIFICATION MANUAL

## OFFICE OF EMPLOYEE RELATIONS ARBITRATOR PANEL ADMINISTRATION

Custody: Sole-Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

### General Purpose:

To account for the receipts and disbursements of the Arbitrator Panel program. This program was created as a result of collective bargaining agreements between NYS and the Civil Service Employee Association, Inc. (CSEA).

### Revenue Sources:

Funds received from state employees who are CSEA members but who are not represented by the union in a grievance.

### Nature of Expenditures:

Fees paid to arbitrators to hear and decide cases.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Employee Relations (OER01)

### Other:



# FUND CLASSIFICATION MANUAL

## OFFICE OF EMPLOYEE RELATIONS NYS FLEX SPENDING ACCOUNT

Custody: Sole-Administering Agency  
Year Established: 1991  
Authorization: Internal Revenue Code, §125 and §129  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

### General Purpose:

To allow State employees to use pre-tax dollars to pay for health-related expenses, child care, elder care, or care for a disabled spouse or other family member.

### Revenue Sources:

Pre-tax dollars are withheld from the wages of enrolled State employees each payroll period.

### Nature of Expenditures:

After proof of payment to care providers, reimbursement payments are made to enrolled State employees from dollars withheld.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of Employee Relations (OER01)

### Other:

All moneys are temporarily invested in Sole Custody Investment fund (70066). When funds are needed for reimbursement, they are transferred to the Governor's Office of Employee Relations Flex Spending bank account for payment to enrolled State employees.



## FUND CLASSIFICATION MANUAL

### DEPARTMENT OF ENVIRONMENTAL CONSERVATION COASTAL EROSION PROJECTS ESCROW

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71; Environmental Conservation Law §54-1101  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for moneys held in escrow for coastal erosion projects by the Department of Environmental Conservation.

Revenue Sources:

Interest earned on moneys held in escrow by DEC. Moneys are initially deposited by the US Army Corps of Engineers.

Nature of Expenditures:

Interest earned is paid to the US Army Corps of Engineers for expenses of coastal erosion projects. At the conclusion of the project, all moneys on deposit are returned to the US Army Corps of Engineers.

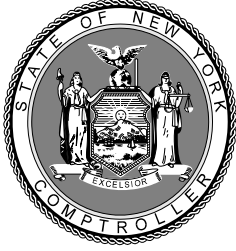
Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Environmental Conservation (DEC01)

Other:

There are several bank accounts for this fund – one for each project.



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF FINANCIAL SERVICES FAMILY LEAVE BENEFITS ACCOUNT

Custody: Sole – Administering Agency  
Year Established:  
Authorization: Worker’s Compensation Law Article 9 §211  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:  
To account for family leave benefits coverage.

Revenue Sources:  
Assessments from insurance companies participating in the NY Paid Family Leave market.

Nature of Expenditures:  
Payments to insurance companies.

Subject to Appropriation Control: Yes  No

Administering Agencies:  
Department of Financial Services (DFS01)

Other:



## FUND CLASSIFICATION MANUAL

### DEPARTMENT OF FINANCIAL SERVICES FOREIGN FIRE INSURANCE TAX

Custody: Sole – Administering Agency  
Year Established:  
Authorization: State Insurance Law Article 21 §2118, Article 91 §9104-9105  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Special Revenue Fund

General Purpose:

To account for the foreign fire insurance premium tax and the subsequent distribution of the collections.

Revenue Sources:

Foreign insurance companies pay a fire insurance premium tax, which is 2% of the annual premiums on fire insurance policies written on property in New York State. Excess Line Brokers also pay a fire insurance premium tax equal to 3% of the annual fire premiums on insurance policies procured by the broker.

Nature of Expenditures:

90% of the collections are distributed to municipalities for redistribution to New York State fire departments providing fire protection, and 10% of the collections are distributed to the Firemen's Association of the State of New York for the support and maintenance of the firemen's home in Hudson, NY.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Financial Services (DFS01)

Other:

Moneys are temporarily invested in Sole Custody Investment Fund (70057).  
Funds are disbursed by the Department on or before July 1<sup>st</sup>.



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF HEALTH AMERICAN INDIAN HEALTH PROGRAM

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for American Indian Health Program pharmacy claims.

Revenue Sources:

Transfer from State Treasury – Indian Health Escrow Account (60675).

Nature of Expenditures:

Payment of pharmacy claims on behalf of American Indians.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Health (DOH01)

Other:



## FUND CLASSIFICATION MANUAL

### DEPARTMENT OF HEALTH EARLY INTERVENTION PROGRAM

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: Public Health Law, Article 25, Title 2-A, §2557  
Budgetary Classification: Trust and Agency - Agency Fund  
GAAP Classification: General Fund

General Purpose:

Holding account for Early Intervention from municipalities and

Treasury. Revenue Sources:

Electronic payment from Municipalities and Treasury

Nature of Expenditures:

The department shall reimburse the approved costs paid by a municipality for the purposes of this title, other than those reimbursable by the medical assistance program or by third party payors, in an amount of fifty percent of the amount expended in accordance with the rules and regulations of the commissioner.

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Department of Health (DOH01)

Other:

There are three bank accounts:

Early Intervention Municipal Deposits  
Early Intervention State Funds  
Early Intervention Municipal Deposits for Provider Payments





# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF HEALTH MEDICAID

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency - Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for County share of MMIS cycle payments and temporary holding account for Medicaid audit recoveries.

Revenue Sources:

County contributions and Medicaid Audit recoveries

Nature of Expenditures:

Transfer to MMIS Fund (60901)

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Department of Health (DOH01)

Other:



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF HEALTH MISCELLANEOUS AGENCY ACCOUNT

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for various moneys held in trust by the facilities of the Department of Health.

Revenue Sources:

Rental security deposits and interest earned.

Nature of Expenditures:

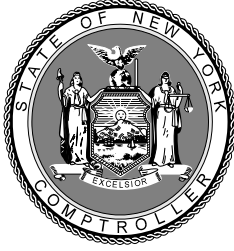
Refund of deposit to renters.

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Department of Health (DOH01)

Other:



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF HEALTH PATIENTS' ACCOUNT

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

General Purpose:

To account for the personal moneys of patients held in trust by the facilities of the Department of Health.

Revenue Sources:

Various patient income sources such as social security and veteran's disability benefits, Medicare payments, pensions, and donations from family members or friends.

Nature of Expenditures:

Payments as authorized by patients for their personal needs.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Health (DOH01)

Other:

This fund consists of multiple bank accounts.



# FUND CLASSIFICATION MANUAL

## HIGHER EDUCATION SERVICES CORPORATION GUARANTEED STUDENT LOANS

Custody: Sole-Administering Agency  
Year Established: 1974  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

### General Purpose:

This fund serves two purposes:

Federal Family Education Loan Program (FFELP): The FFELP was established in the Federal Higher Education Act of 1965. Under this program, HESC guarantees student loans given to NYS residents, students who attend a NYS educational institution, and certain other students as authorized.

For this purpose, there are two accounts:

- Federal Student Loan Reserve Fund (FSLRF) – a “revolving fund” used to account for the purchase of defaulted student loans and subsequent collection and distribution of repayments on those loans. The minimum balance that HESC must maintain in this fund is determined annually by the US Education Department at the end of the Federal Fiscal Year. By law, the FSLRF is the property of the US Education Department.
- Agency Operating Fund (AOF) – used to account for fees earned by HESC for collection and guarantee services and HESC’s administrative expenses for the FFELP program.

### Revenue Sources:

FSLRF: Federal reimbursement for loan purchases, the Federal share of collections, default prevention fees, and interest earned on investments.

AOF: Fees earned for collection and guarantee services and interest earned on investments.

### Nature of Expenditures:

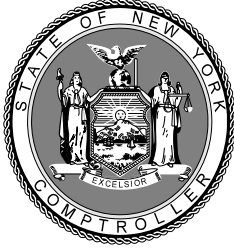
FSLRF: Purchase of defaulted loans from financial institutions and miscellaneous FFELP-related payments, and federal recall of fund balances when mandated by regulations.

AOF: Administrative expenses, including a portion that is transferred to State Treasury - HESC Insurance Premium Payments (21960).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies: Higher Education Services Corporation (HES01)

Other: All moneys of the fund are temporarily invested in the Sole Custody Investment Fund (70089).



## FUND CLASSIFICATION MANUAL

**DEPARTMENT OF LABOR**  
**MINIMUM AND PREVAILING WAGE AND WAGE CLAIM PAYMENT**  
**ACCOUNT**

Custody: Sole - Administering Agency  
Year Established: 1960  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

**General Purpose:**

To account for collections from employers as a result of minimum wage, prevailing wage and hour law violations and the subsequent payment to the employees entitled to such moneys.

**Revenue Sources:**

Collections from employers of amounts they have underpaid their employees as a result of minimum wage, prevailing wage and hour law violations, pursuant to Article 9 and Article 19 of the Labor Law.

**Nature of Expenditures:**

Payments to employees for claim settlements.

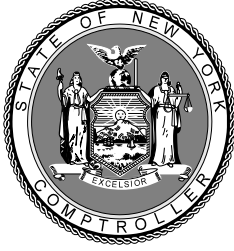
**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Department of Labor (DOL01)

**Other:**

There are two types of bank accounts for this fund:  
The Depository Account is used for collections from minimum wage and hour law violations.  
Moneys are then transferred to the Minimum Wage and Claim Account, which is used to make payments to employees for claim settlements.  
Money is held until needed in Sole Custody Investment fund (70050).



## FUND CLASSIFICATION MANUAL

### DEPARTMENT OF LAW CIVIL RECOVERIES

Custody: Sole - Administering Agency  
Year Established: 1993  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for funds recovered as a result of the Department's efforts to recoup misspent or uncollected non-tax State moneys.

Revenue Sources:

Recoveries received from individuals and companies who owe money to New York State.

Nature of Expenditures:

78% of moneys recovered are paid over to the NYS agency that referred the debt to the Department of Law. The Department of Law retains the remaining 22% to cover operating costs of the Department – this 22% collection fee is transferred to Department of Law Civil Recoveries Account (55074).

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Department of Law (also referred to as the Office of the Attorney General)  
(LAW01)

Other:

There are two bank accounts for the Civil Recoveries Fund - one is used for recoveries of student revenues such as unpaid student loans and tuition; the other account is used for all other types of revenues recovered.



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF LAW MEDICAID FRAUD CONTROL ESCROW

Custody: Sole-Administering Agency  
Year Established: 1984  
Authorization: Civil Practice Laws and Rules §1324  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To hold in escrow any fines, forfeitures and penalties recovered from pending fraud settlements.

Revenue Sources:

Fines, forfeitures, penalties, and interest earned on moneys held in escrow.

Nature of Expenditures:

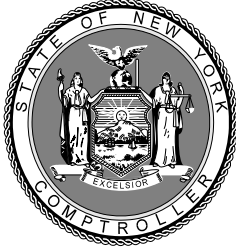
Upon final disposition of the case, moneys are transferred to State Treasury (60625) for distribution to the injured parties and others as determined by the settlement.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Law - Medicaid Fraud Control (LAW01)

Other:



## FUND CLASSIFICATION MANUAL

### DEPARTMENT OF LAW RESTITUTION ACCOUNT

Custody: Sole - Administering Agency  
Year Established: 1969  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

General Purpose:

To account for restitution recoveries from companies or individuals pursuant to court order and the subsequent distribution of those moneys to victims.

Revenue Sources:

Recoveries received from companies or individuals who commit a criminal act.

Nature of Expenditures:

Payments to crime victims.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Law (also referred to as the Office of the Attorney General)  
(LAW01)

Other:

There are three accounts for the Law Restitution Fund:  
Recoveries are initially deposited for investment in the Sole Custody Investment Fund (70061).  
When the moneys are ready for distribution, they are transferred to a bank account in the custody of the Department of Law called the “Restitution Account.”  
As checks are written to distribute moneys to crime victims, moneys are transferred to the “Controlled Disbursement Account” to cover the checks as they clear the bank.





## FUND CLASSIFICATION MANUAL

### **OFFICE OF MENTAL HEALTH EMPLOYEE BENEFITS AND ESCROW**

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency - Agency Fund  
GAAP Classification: General Fund

**General Purpose:**

To account for various moneys being held in escrow by the various Mental Health facilities, pending their proper disposition.

**Revenue Sources:**

Security deposits on employee or tenant housing, contractor bid deposits, personal telephone toll collections, monthly benefits checks, NYC Medicaid Services and Reimbursement from Human Resources Administration Medical Assistance Payments.

**Nature of Expenditures:**

Spending money, refunds of deposits, metro card purchases and other payments to the proper payee for which moneys were being held in escrow.

**Subject to Appropriation Control:** Yes \_\_\_ No X

**Administering Agencies:**

Office of Mental Health (OMH01)

**Other:**

There are various accounts for each facility.



# FUND CLASSIFICATION MANUAL

## OFFICE OF MENTAL HEALTH PATIENTS' ACCOUNT

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

### General Purpose:

To account for patients' personal cash being held in trust by the various Mental Health facilities as authorized by §29.23 of the Mental Hygiene Law.

### Revenue Sources:

Patients' social security or veterans benefits, pensions and contributions from relatives and friends.

### Nature of Expenditures:

Payments for or by patients for their personal purposes.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Office of Mental Health (OMH01)

### Other:

There are various accounts for each facility.



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF MOTOR VEHICLES REVENUE COLLECTION

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for Use Tax collected on behalf of the counties.

Revenue Sources:

Transfers from the General Fund (10050)

Nature of Expenditures:

Transfers to the various counties for Use Tax collected on their behalf

Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Motor Vehicles (DMV01)

Other:

Money is held until needed in Sole Custody Investment fund (70052).



# FUND CLASSIFICATION MANUAL

## NEW YORK STATE GAMING COMMISSION LOTTERY PRIZES

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

### General Purpose:

To account for lottery revenues that are set aside to pay prizes for the various lottery games.

### Revenue Sources:

Transfer from State Treasury – Lottery Prize Pending Account (60501) and interest earned on investments.

### Nature of Expenditures:

Lottery prizes.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

New York State Gaming Commission (GAM01)

### Other:

There are two bank accounts for this fund:

Prize Payment Account: this account is used to process payments to prize winners.

US Bank Investments: idle moneys are transferred from the Prize Payment Account and invested here until needed for payment to winners.



## FUND CLASSIFICATION MANUAL

### OFFICE OF PARKS, RECREATION AND HISTORIC PRESERVATION MISCELLANEOUS AGENCY ACCOUNT

Custody: Sole - Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for various moneys held in trust by the Office of Parks, Recreation and Historic Preservation.

Revenue Sources:

Contractors' bid deposits, donations from employees and unions, rental security deposits and interest earned.

Nature of Expenditures:

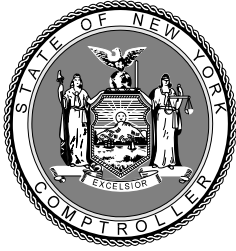
Refunds to contractors and renters and expenses of employee and union-sponsored programs.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of Parks and Recreation and Historic Preservation (PRK01)

Other:



## FUND CLASSIFICATION MANUAL

### OFFICE FOR PERSONS WITH DEVELOPMENTAL DISABILITIES (OPWDD) PATIENTS' ACCOUNT

Custody: Sole - Administering Agency  
Year Established: Various  
Authorization: Mental Hygiene Law, §29.23  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

General Purpose:

To account for patients' personal cash held in trust by the various OPWDD facilities.

Revenue Sources:

Patients' pensions, social security benefits, veterans benefits, contributions from relatives and friends, and interest income.

Nature of Expenditures:

Payments for or by patients for their personal purposes.

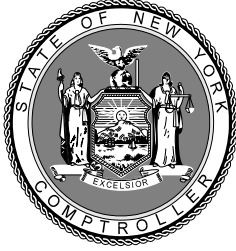
Subject to Appropriation Control: Yes  No

Administering Agencies:

Office for Persons with Developmental Disabilities (OPD01)

Other:

There are various accounts for each facility.



# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER ABANDONED PROPERTY

Custody: Sole – State Comptroller  
Year Established: 1944  
Authorization: State Finance Law, §95  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

### General Purpose:

To account for moneys and securities turned over to the State pursuant to the provisions of the Abandoned Property Law.

### Revenue Sources:

Cash and securities turned over to the State as unclaimed or abandoned property, and interest earned on those moneys pursuant to State Finance Law §95(4).

### Nature of Expenditures:

Payment of claims of rightful owners of moneys/securities turned over to the State and transfers to the General Fund.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Office of the State Comptroller (OSC01)

### Other:

Abandoned Property consists of two forms - cash and securities.  
Cash is deposited into Sole Custody Investment fund (70059) and State Finance Law §95(3) provides that whenever the amount of the fund as of the last day of the month exceeds \$6,000,000 or an amount necessary to satisfy claims, such excess shall be transferred to the General Fund. The balance on the last day of the fiscal year, however, cannot exceed \$750,000.  
Securities are held in bank accounts outside of the State Treasury until they can be returned to the rightful owners or converted to cash.



# FUND CLASSIFICATION MANUAL

## **OFFICE OF THE STATE COMPTROLLER** **ADULT USE CANNABIS - LOCALITIES SHARE**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71 Tax Law Article 20-C  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Funds

**General Purpose:**

To account for Adult Use Cannabis taxes that are held for other governmental entities.

**Revenue Sources:**

To account for taxes and penalties pursuant to Article 20-C of the Tax Law

**Nature of Expenditures:**

Payments to localities for Adult Use Cannabis taxes collected on their behalf.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Office of the State Comptroller (OSC01)

**Other:**

Money is temporarily invested in Sole Custody Investment fund (70097).





# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER CITY OF TROY DEBT SERVICE ACCOUNT

Custody: Sole – State Comptroller  
Year Established: 1995  
Authorization: Section 8, Municipal Assistance Corporation for the City of Troy Act (Ch. 187, Laws of 1995)  
Budgetary Classification: Trust and Agency - Agency Fund  
GAAP Classification: General Fund

### General Purpose:

To account for the collection of revenues and the payment of debt service on general obligation debt issued by the City of Troy on or after July 19, 1995.

### Revenue Sources:

Real estate taxes and assessments.

### Nature of Expenditures:

Payment of debt service for the City of Troy's general obligation debt, pursuant to Chapter 721 of the Laws of 1994, §8-a. Any funds on deposit which are in excess of debt service requirements are remitted to the City of Troy by the Comptroller.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Office of the State Comptroller (OSC01)

### Other:



## FUND CLASSIFICATION MANUAL

**OFFICE OF THE STATE COMPTROLLER**  
**CITY OF TROY MUNICIPAL ASSISTANCE STATE AID**

Custody: Sole – State Comptroller  
Year Established: 1995  
Authorization: State Finance Law, §92-e  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for **any** state aid, including per capita aid, payable from the State Treasury – General Fund Local Assistance Account, that is apportioned to the City of Troy. The aid payments are intercepted and paid to the Municipal Assistance Corporation (MAC) in order to fulfill the terms of any agreements made with the holders of bonds and notes and to carry out its corporate purposes.

Revenue Sources:

State aid paid from the State Treasury – General Fund Local Assistance Account, pursuant to State Finance Law, §54.

Nature of Expenditures:

Payment to MAC pursuant to State Finance Law, §92-e(5) and 92-d. Any moneys in excess of MAC requirements are remitted to the City of Troy by the State Comptroller.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:



# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER COMPTROLLER'S REFUND

Custody: Sole – State Comptroller  
Year Established: Various  
Authorization: State Finance Law §71 (see note below)  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for various refunds issued by the State Comptroller.

Revenue Sources:

Taxes (except for personal income taxes) and any other revenues collected by New York State agencies.

Nature of Expenditures:

Refunds to taxpayers, vendors, and other organizations.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

See also Tax Law §171-a and State Finance Law 8(15) for the Comptroller's refund authority. Money is held in Sole Custody Investment fund (70090) until needed.



# FUND CLASSIFICATION MANUAL

## **OFFICE OF THE STATE COMPTROLLER** **HUDSON RIVER - BLACK RIVER**

Custody: Sole – State Comptroller  
Year Established: 2018  
Authorization: Environmental Conservation Law Article 15, Title 21 (15-2141)  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

**General Purpose:**

Hudson River Black River area General Fund account for the processing of receipts and payables.

**Revenue Sources:**

Water Power Agreement payments, permit revenue and miscellaneous receipts.

**Nature of Expenditures:**

Engineering services, materials and supplies, office supplies, software and other operating expenses

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Office of the State Comptroller (OSC01)

**Other:**



# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER INCOME TAX REFUND

Custody: Sole – State Comptroller  
Year Established: Various  
Authorization: State Finance Law, §71 <sup>(1)</sup>  
Budgetary Classification: Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for moneys that are set aside to pay income tax refunds to taxpayers.

Revenue Sources:

Transfer from State Treasury – General Fund (10050).

Nature of Expenditures:

Refund of overpayments to taxpayers.

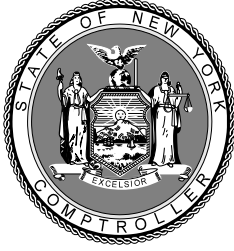
Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

<sup>(1)</sup> See Tax Law §606, §686 and §697 for the Comptroller's refund authority.  
Moneys are invested in the Sole Custody Investment fund (70064).



# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER JUSTICE COURT

Custody: Sole – State Comptroller  
Year Established: 1945  
Authorization: State Finance Law, §99-a  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To account for revenues collected by various municipal courts.

Revenue Sources:

Fines, penalties, forfeited bail, fees and court costs collected by municipal courts.

Nature of Expenditures:

Payments to counties, cities, towns and villages of their share of moneys collected.  
The NYS share of revenues collected are transferred to State Treasury – General Fund (10050) and other Special Revenue funds per statute.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:

Moneys of the Justice Court Fund are held in the Sole Custody Investment fund (70051).



## FUND CLASSIFICATION MANUAL

### **OFFICE OF THE STATE COMPTROLLER** **MTA MARKETPLACE SALES - LOCALITIES SHARE**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: Tax Law §1261  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Special Revenue

**General Purpose:**

To account for Marketplace sales taxes that are held for other governmental entities.

**Revenue Sources:**

To account for taxes pursuant to Tax Law §1261.

**Nature of Expenditures:**

Payments to localities collected on their behalf.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Office of the State Comptroller (OSC01)

**Other:**

Money is temporarily invested in Sole Custody Investment fund (70099).



# FUND CLASSIFICATION MANUAL

## **OFFICE OF THE STATE COMPTROLLER** **MTA PEER-TO-PEER CAR SHARING - LOCALITIES SHARE**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: Tax Law Article 28D  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Special Revenue

**General Purpose:**

To account for Peer-to-Peer car sharing sales taxes held for the MTA.

**Revenue Sources:**

To account for taxes pursuant to Tax Law Article 28D.

**Nature of Expenditures:**

Payments to localities collected on their behalf.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Office of the State Comptroller (OSC01)

**Other:**

Money is temporarily invested in Sole Custody Investment fund (70100). Peer-to-Peer car sharing sales taxes of 3% on the gross receipts paid by the shared vehicle driver for use of a shared vehicle when the shared vehicle driver takes possession of the shared vehicle within the Metropolitan Commuter Transportation District.





# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER MTA STATE ASSISTANCE

Custody: Sole – Administering Agency  
Year Established:  
Authorization: State Finance Law, §71 Tax Law Article 23  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Special Revenue Fund

General Purpose:

To account for taxes, interest and penalties held in trust for the Metropolitan Transportation Authority.

Revenue Sources:

Taxes, fees, interest and penalties

Nature of Expenditures:

Disbursement into the Metropolitan Transportation Authority Finance Fund.

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Office of State Comptroller (OSC01)

Other:

Moneys are temporarily invested in the Sole Custody Investment funds (MTA Mobility Tax (70093), For-Hire Congestion Surcharge (70095), MTA Aid Trust Fund Reforms (70300) and Additional Real Estate Transfer Tax (70301)).



# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER OGDENSBURG BRIDGE AND PORT

Custody: Sole – State Comptroller  
Year Established: 2018  
Authorization: State Finance Law, Section 71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

General Purpose:

To deposit all Ogdensburg Bridge and Port Authority revenue.

Revenue Sources:

Bridge tolls, advertising fees, rental fees, storage, dockage, passenger terminal and hangar rental, truck weighing/scaling, stevedore- stock piling, rail receiving and unloading, truck loading, port handling, terminal fees and airport rental cars.

Nature of Expenditures:

To fund Ogdensburg Bridge and Port Authority operating account.

Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of the State Comptroller (OSC01)

Other:



# FUND CLASSIFICATION MANUAL

## **OFFICE OF THE STATE COMPTROLLER** **PASS THROUGH ENTITY TAX - LOCALITIES SHARE**

Custody: Sole – Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71 Tax Law Article 24-B  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Funds

**General Purpose:**

To account for Pass Through Entity taxes that are held for other governmental entities.

**Revenue Sources:**

To account for taxes and penalties pursuant to Article 24-B of the Tax Law.

**Nature of Expenditures:**

Payments to localities for Pass Through Entity taxes collected on their behalf.

**Subject to Appropriation Control:** Yes \_\_\_ No \_\_X\_\_

**Administering Agencies:**

Office of the State Comptroller (OSC01)

**Other:**

Money is temporarily invested in Sole Custody Investment fund (70098).



# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER PORT OF OSWEGO

Custody: Sole – State Comptroller  
Year Established: 2018  
Authorization: Public Authority Law, section 1362  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

### General Purpose:

To deposit all Port of Oswego revenue.

### Revenue Sources:

Customer payments for loading and unloading product from vessels, railcars and trucks; storage fees, wharfage and dockage fees for vessels; rental fees for property and equipment; labor charges for security and weekend work; marina charges: slip rental, boat storage, gas sales, gin pole, hoist, boat repairs, tackle and boat supply sales, towing.

### Nature of Expenditures:

Vender payments and credit card processing fees. Based upon an agreement between the Director of the Budget and the authority providing for the repayment to the State by the authority of State advances the maximum amount of moneys which the authority may retain in the Port of Oswego fund. Moneys paid to the State Comptroller are to be credited to a capital construction fund.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Office of the State Comptroller (OSC01)

### Other:

Money is invested until needed in Sole Custody Investment fund (70250).



# FUND CLASSIFICATION MANUAL

## OFFICE OF THE STATE COMPTROLLER PUBLIC ASSET ACCOUNT

Custody: Sole – State Comptroller  
Year Established: 2002  
Authorization: Insurance Law, §7317  
Budgetary Classification: Trust and Agency - Agency Fund  
GAAP Classification: Special Revenue Fund

### General Purpose:

To account for the assets or moneys resulting from the conversion of a not-for-profit corporation to a pecuniary (financial) profit organization.

### Revenue Sources: <sup>(1)</sup>

Public assets equaling 90% of the fair market value (on the date the superintendent approves the conversion) of the corporation seeking to convert to a for-profit entity, Insurance Law §4301(j)(3). Interest earnings on moneys held in Public Asset fund (70065).

### Nature of Expenditures:

The Board <sup>(2)</sup> shall direct that such proceeds of the public assets are disbursed pursuant to approval of the Director of the Division of the Budget and transferred to the HCRA Resources fund for the exclusive purposes of the fund.

Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Office of the State Comptroller (OSC01)

### Other:

A Public Asset will result from:

- (a) any sale, lease, transfer, exchange, option, conveyance, gift, joint venture, merger, consolidation or disposition of all or a material portion of the assets of the applicant over a period of five years;
- (b) any transfer of control, responsibility or governance over all or substantially all of the assets of the applicant; OR
- (c) continuation of the corporate existence of the applicant by reconstituting the corporate form of the applicant from a Not-For-Profit corporation to a business corporation by the filing of a restated certificate of incorporation regardless of whether such changes occur in one transaction or in a series of transactions.

(1) Prior to 4/1/2007, public assets equaling 95% of the fair market value were required.

(2) Insurance Law §4301(j)(4)(B) established a Board to advise and make decisions with respect to the investment of assets and moneys in the Public Asset Fund.



# FUND CLASSIFICATION MANUAL

## **OFFICE OF THE STATE COMPTROLLER** **SALES TAX HOLDING – LOCALITIES SHARE**

Custody: Sole – State Comptroller  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

**General Purpose:**

To account for sales tax collections that are held for other governmental entities.

**Revenue Sources:**

Sales tax collected pursuant to Articles 20, 24, 28, 28a, and 29 of the Tax Law and SFL 92-r.

**Nature of Expenditures:**

Transfer to Treasury – various funds; payments to localities for sales tax collected on their behalf.

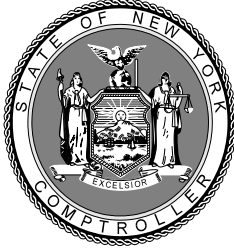
**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Office of the State Comptroller (OSC01)

**Other:**

Money is invested until needed in Sole Custody Investment fund (70054).



# FUND CLASSIFICATION MANUAL

## DIVISION OF STATE POLICE SEIZED ASSET

Custody: Sole – Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

General Purpose:

To serve as a holding account for seized assets.

Revenue Sources:

Seized assets.

Nature of Expenditures:

Moneys are transferred to State Treasury – State Police Seized Assets Account (22054) or returned to the party they were seized from, following disposition of the case.

Subject to Appropriation Control: Yes \_\_\_ No X

Administering Agencies:

Division of State Police (DSP01)

Other:

Cash seized in State investigations is invested in the Sole Custody Investment Fund (70087).



# FUND CLASSIFICATION MANUAL

## STATE UNIVERSITY MISCELLANEOUS AGENCY ACCOUNT

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

### General Purpose:

To account for various moneys being held by SUNY campuses until their proper disposition is determined.

### Revenue Sources:

Student fees, revenue from student organizations, donations, patient moneys for patients at SUNY hospitals, interest earned on moneys held in escrow, and other moneys held by SUNY campuses.

### Nature of Expenditures:

Payment of expenses for student activities and organizations, payments of patient expenses on their behalf, refunds of deposits, transfers to the Stony Brook Affiliation Escrow Fund (60693) and other payments to distribute moneys to the proper payee.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

State University of New York (SNY01)

Other:





# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF TAXATION AND FINANCE**  
**DORMITORY AUTHORITY OF THE STATE OF NEW YORK (DASNY)**  
**NEW YORK CITY HEALTH AND HOSPITALS CORPORATION (HHC)**  
**LITIGATION HOLDING ACCOUNT**

Custody: Sole – Commissioner of T&F  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

General Purpose:

To account for moneys held for ongoing litigation.

Revenue Sources:

Moneys received from HHC and settlement proceeds, if any.

Nature of Expenditures:

Payment of project and litigation expenditures. Once litigation has been settled, any remaining moneys will be returned to HHC.

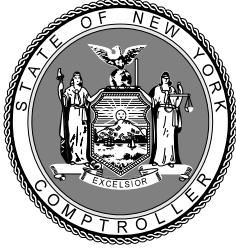
Subject to Appropriation Control: Yes  No

Administering Agencies:

Department of Taxation and Finance (TAX01)  
Dormitory Authority of the State of New York (DASNY) (PBC01)

Other:

There are two projects for this account:  
Lincoln Health Center  
Greenpoint Health Center



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF TAXATION AND FINANCE EXCHANGE ACCOUNT

Custody: Sole-Commissioner of T & F  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency-Agency Fund  
GAAP Classification: General Fund

General Purpose:  
To exchange checks.

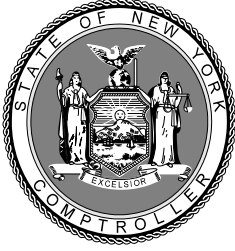
Revenue Sources:  
Tax collections where multiple tax types are included in a single payment.

Nature of Expenditures:  
Checks are written for each type of tax collected and sent to the correct account.

Subject to Appropriation Control: Yes  No

Administering Agencies:  
Department of Taxation and Finance (TAX01)

Other:



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF TAXATION AND FINANCE LINKED DEPOSIT PROGRAM

Custody: Sole-Commissioner of T & F  
Year Established: 1993  
Authorization: State Finance Law, §92-v  
Budgetary Classification: Trust and Agency-Agency Fund  
GAAP Classification: Custodial Fund

### General Purpose:

To account for Public Authority funds transferred to the Commissioner of Tax & Finance for purposes of the Linked Deposit Program.

### Revenue Sources:

Moneys transferred from State Public Authorities or Public Benefit Corporations<sup>(1)</sup>

### Nature of Expenditures:

Deposits placed with banks (lenders) for the purpose of making loans to certified businesses in an economic development zone, an eligible business located in a highly distressed area, or a certified minority-or women-owned business enterprise for an eligible project as approved by the Empire State Development Corporation.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Taxation and Finance (Fund) (TAX01)  
Empire State Development Corporation (Program) (PBC01)<sup>(2)</sup>

### Other:

- (1) Article 15 of the State Finance Law provides authorization for the Comptroller to also invest State funds (STIP) with banks (lenders) provided, however, that no more that \$100 million is on deposit at any one time State Finance Law, §214.
- (2) Inquiries relating to participation in the Linked Deposit Program should be directed to the Empire State Development Corporation (ESDC).



# FUND CLASSIFICATION MANUAL

## DEPARTMENT OF TAXATION AND FINANCE SPECIAL INVESTIGATION PROGRAM

Custody: Sole-Commissioner of T & F  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency-Agency Fund  
GAAP Classification: General Fund

### General Purpose:

To finance transactions necessary for covert investigations and deposit currency which may be seized by CID investigators as a result of CID conducting search warrants related to open tax investigations.

### Revenue Sources:

Seized Currency

### Nature of Expenditures:

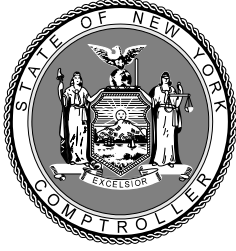
Paying Registered Confidential Informants, to purchase contraband, or to fund certain investigative efforts.  
Disbursements are made when the case the seized currency is related to closes and has a final disposition.

Subject to Appropriation Control: Yes  No

### Administering Agencies:

Department of Taxation and Finance (TAX01)

### Other:



# FUND CLASSIFICATION MANUAL

**DEPARTMENT OF TAXATION AND FINANCE**  
**STATE UNIVERSITY CONSTRUCTION FUND**  
**PAYROLL DEDUCTIONS**

Custody: Sole – Commissioner of T&F  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

**General Purpose:**

To account for payroll withholdings from State University Construction Fund (SUCF) employees.

**Revenue Sources:**

Payroll withholdings.

**Nature of Expenditures:**

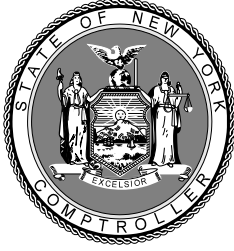
Payments to the Internal Revenue Service and NYS Department of Tax and Finance on behalf of SUCF employees.

**Subject to Appropriation Control:** Yes  No

**Administering Agencies:**

Department of Taxation and Finance (TAX01)  
State University Construction Fund (SCF01)

**Other:**



## FUND CLASSIFICATION MANUAL

### OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE EXCHANGE ACCOUNT

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

General Purpose:

To serve as a temporary holding account for moneys before they are distributed to the correct account or recipient.

Revenue Sources:

Unidentified revenues are held until they can be distributed to the appropriate recipient.

Nature of Expenditures:

Transfer to correct recipient or State Treasury (various funds) when appropriate recipient is identified.

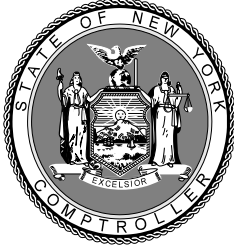
Subject to Appropriation Control: Yes  No

Administering Agencies:

Office of Temporary and Disability Assistance (TDA01)

Other:

Moneys may be temporarily invested in the Sole Custody Investment fund - Social Services (70056) while the correct account or recipient is identified.



# FUND CLASSIFICATION MANUAL

## OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE TITLE IV-D CHILD SUPPORT

Custody: Sole - Administering Agency  
Year Established:  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: Custodial Fund

### General Purpose:

To account for the collection and subsequent disposition of tax offsets collected from absent parents.

### Revenue Sources:

Tax and other offsets intercepted by the Internal Revenue Service, NYS Department of Tax and Finance or the NYS Lottery from parents with delinquent child support obligations.

### Nature of Expenditures:

Payments to the NYS Child Support Processing Center for distribution of delinquent child support obligations.

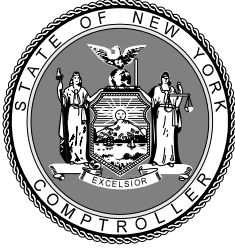
Subject to Appropriation Control: Yes \_\_\_ No X

### Administering Agencies:

Office of Temporary and Disability Assistance (TDA01)

### Other:

Moneys may be temporarily invested in the Sole Custody Investment fund – Social Services (70056) before they are distributed to the NYS Child Support Processing Center.



# FUND CLASSIFICATION MANUAL

## UNIFIED COURT SYSTEM JUDICIARY TRUST

Custody: Sole-Administering Agency  
Year Established: Various  
Authorization: State Finance Law, §71  
Budgetary Classification: Trust and Agency – Agency Fund  
GAAP Classification: General Fund

### General Purpose:

To account for various moneys being held in trust or in escrow pending determination of the proper disposition of such moneys.

### Revenue Sources:

Bail, civil executions and other moneys held in escrow pursuant to court order.

### Nature of Expenditures:

Refund of bail, restitution payments and disposition of moneys being held in escrow.

Subject to Appropriation Control: Yes \_\_\_\_ No X

### Administering Agencies:

Office of Court Administration (UCS01)

### Other:

Each Court may have several accounts.