

**GeFONSI Participants
As of January 31, 2001**

Fund No.	Liability Acct. No.	Fund Name/Description	Governing Legal Authority	Income Distribution	Currently No Balance
GENERAL FUND GROUP					
11100	21460	General Fund The operating subfund of the General Fund.	AAM 20.080 AAM 20.110	3	
11102	21465	AHFC Special Pledge Fund Consists of state assets pledged as collateral for AHFC bonds. As the obligation is decreased each year the amount of the fund is reduced.	Chapter 107, SLA 1971		X
11103	21470	Home Ownership Assistance Fund Consists of money appropriated by the legislature to assist persons of lower and moderate income to purchase or construct single family homes. Not active at this time. The fund balance is zero.	AS 44.47.382		X
11104	21475	Low Cost and Low Income Multiple Family Housing Development Fund Consists of appropriations by the legislature to make grants to municipalities, public, or private nonprofit corporations designated as tax exempt for the purpose of developing low cost, low income, multiple family housing. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/designated.	AS 44.47.635		X
11110	21480	FICA Administration Fund Consists of amounts collected from participating political subdivisions, together with money appropriated by the state for covering the state's share of administrative costs. The balance of this fund is reserved.	AS 39.30.050	3	
11111	21482	Alaska Historical Commission Receipts Account Consists of all monetary gifts, grants, bequests, royalties, and other income received by the Alaska Historical Commissions and is used for commission projects. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/undesignated.	AS 41.35.380, AS 44.27.076	3	
11112	21484	Alaska Surplus Property Fund Designed to collect revenues from the users or purchasers of excess federal property that the state has acquired and to pay the administrative expenses incurred in managing this property. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/designated.	AS 44.71.030	3	
11116	21492	State Small Business Enterprise Fund Consists of receipts from vending facilities on public property and is used to aid blind and severely handicapped licensees in operating vending machine facilities. The balance of this fund is reserved. Receipts from the net proceeds of vending facilities on public property, other than vending facilities operated by a licensee, shall be paid to the fund. The annual estimated receipts of the fund may be used by the legislature to make appropriations to the department to aid licensees in operating vending machine facilities.	AS 23.15.130	3	
11117	21494	Second Injury Fund Consists of all amounts collected as civil penalties under AS 23.30.155 and the employer or insurance carrier of employees who suffer compensable injury and is paid for the benefit of persons entitled under chapter 30. The balance of this fund is reserved.	AS 23.30.040	3	
11118	21495	Randolph Sheppard Small Business Enterprise Revolving Loan Fund Consists of receipts from vending facilities on federal properties and is used to aid only blind licensees in operating vending machine facilities. The balance of this fund is reserved.	AS 23.15.130	3	
11119	21496	Sick/Disabled Fishermen's Fund Consists of 60 percent of the money derived by the state from all commercial fisherman's licensed and money appropriated by the legislature to pay for emergency treatment, transportation, medical care, and hospitalization of commercial fishermen. The balance of this fund is reserved.	AS 23.35.060	3	
11120	21498	Donated Commodity Fees Consists of moneys from federal agencies and recipients of goods. It is intended to cover the cost of the distribution of federal surplus food to schools, child care institutions, nonprofit camps for children, charitable institutions for minors, nutrition programs for the elderly, and assistance to needy persons. The balance of this fund is reserved.	USC 7 CFR, Part 250	3	
11121	21499	Real Estate Surety Fund Consists of payments made by licensed real estate brokers and salesmen under AS 08.88.500 and may be appropriated for real estate educational purposes as provided by AS 08.88.091. Encumbrances and up to \$250,000 of the balance of this fund is reserved. From \$250,000 to \$500,000 of the balance is reported as unreserved/ designated, and the balance in excess of \$500,000 is reported as unreserved/undesignated and is available.	AS 08.88.450	3	
11122	21468	Oil and Hazardous Substance Release Prevention and Response, Prevention Account Consists of appropriations by the legislature of money from private donors; money recovered from parties responsible for cleanup of oil or a hazardous substance; and fines, penalties, or damages recovered under chapter 46. The fund is to be used for the containment and cleanup of oil or a hazardous substance; monitoring assessing, investigating, and evaluating the release or threatened release of oil or a hazardous substance; and recovery of the cost to the state of the containment and cleanup of oil or a hazardous substance.	AS 46.08.010(a)(2), AS 46.08.040(a), AS 46.08.040(c)	1	
11123	21497	Railbelt Energy Fund Consists of money appropriated to it by the legislature and is used to assist in meeting railbelt energy needs. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/undesignated. Effective 7/1/00, a legislative amendment to AS 37.05.520 changed the fund status to include interest earned on the fund. Ch 60, SLA 2000, Section 3.	AS 37.05.520	1	

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Fund No.	Liability Acct. No.	Fund Name/Description	Governing Legal Authority	Income Distribution	Currently No Balance
11124	21469	Art in Public Places Consists of one percent of the construction cost of buildings exempt from AS 35.27. The money is used to commission or purchase art for public state owned or leased buildings or facilities. The balance of this fund is reserved.	AS 44.27.060	3	
11125	21464	Fuel Emergency Fund This fund is used when the governor determines that a shortage of fuel is sufficiently severe to justify state assistance to make grants to a city or borough, or to a village or unincorporated community to purchase emergency supplies of fuel. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/designated.	AS 44.19.052/ AS 26.33.400	3	
11127	21489	Railbelt Intertie Reserve Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/undesignated.	SEC 159(A) CH 208 SLA 90	1	X
11128	level: 11122 & 11129 roll up	Oil and Hazardous Substance Release Prevention and Response Fund Roll up only. Fund consists of two accounts (subfunds 11122 and 11129).	AS 46.08.010AS 46.08.040(a)		
11126	21463	FHWA Airspace Leases Fund In accordance with Section 156 of the United States Surface Transportation and Uniform Relocation Assistance Act of 1987. To account for revenues received from the sale, use or lease of right-of-way airspace. The revenues are available for appropriation by the legislature for highway projects. The balance of the fund is reported as unreserved/undesignated.	Sec. 156 Surface Trans Reloc. Asst. Act of 1987	3	
11129	21472	Oil and Hazardous Substance Release Prevention and Response Fund , Response Account is to be used to respond to a release or threatened release of hazardous substance.	AS 46.08.010, AS 46.08.045(A)(1)	1	
11130	not lowest level: 11131 & 11132 roll	Public Access Fund The fund is used to provide public access to state waters for recreational purposes. The fund has not been activated and has a zero balance.	AS 38.05.874		
11131	21491	Public Access - Appropriations		3	X
11132	21493	Public Access - Donations	AS 38.05.874(a)	1	X
11133	21476	State Insurance Catastrophe Reserve Allows for an allocation of lapsed appropriation balances to the account at the end of the fiscal year. This is accomplished by a transfer of fund equity from the unreserved/undesignated fund balance. The fund has a not to exceed amount of \$5,000,000. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/designated.	AS 37.05.289	3	
11134	21477	Employee Assistance and Training Program Account Chapter 95 SLA 1989 established a two year pilot project to finance and award grants to employment assistance and training entities. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/designated.	Ch. 95 SLA 1989	3	
11135	21479	Group Health and Life Insurance Fund (GHLF) The fund consists of employer and employee contributions, appropriations from the legislature, and investment income. In July 1997, a separate custodian bank account and treasurer's pool (FU 97000) was set up in anticipation that these assets would require an investment policy different than that of the GeFONSI. However, it was later determined that a separate investment policy is not needed. Thus, GHLF assets remain in the GeFONSI. The separate bank account and treasurer's pool will be terminated during FY 1999.	AS 39.30.095		
11136	21478	Storage Tank Assistance Fund The fund consists of money appropriated to it by the legislature. The receipts of the fund may be appropriated for tank tightness tests, site assessments, grants and loans. Encumbrances and amounts equal to long-term loans are reserved. The remaining balance of the fund is reported as unreserved/designated.	AS 46.03.410	3	
11157	21485	Dental, Visual & Audit Retiree Health Insurance Fund Established 2/26/99 for self insurance program.	Established by DOA under AS 39.30.095.	1	
11137	21501	Alaska Marine Highway System Vessel Replacement Fund The fund consists of money appropriated to it by the Legislature. The legislature may appropriate money from the fund for refurbishment of existing state ferry vessels, acquisition of additional state ferry vessels, or replacement of retired or outmoded state ferry vessels. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/designated.	AS 37.05.550	2	
11138	21502	Alaska Debt Retirement Fund Was established to help meet the general fund debt obligations of the state and its political subdivisions, to fund lease-purchases, and to finance capital projects with money remaining after debt obligations are paid. The fund consists of all money appropriated to it by the legislature. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/undesignated.	AS 37.15.011	3	
11139	21503	Oil and Hazardous Substance Release Prevention Mitigation Account The legislature may annually appropriate the balance of this fund to the Oil and Hazardous Substance Release Prevention Account (fund 11122). Encumbrances are reserved, continuing appropriation balances are designated and the remaining balance of the fund is reported as unreserved/undesignated.	AS 46.08.020(b)	1	

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Fund No.	Liability Acct. No.	Fund Name/Description	Governing Legal Authority	Income Distribution	Currently No Balance
11142	21506	Educational Facilities Maintenance and Construction Fund Established by Chapter 78 SLA 1993. Effective immediately but was funded by Chapter 83 SLA 1993 effective July 17, 1993. The Department of Education is the custodian. The source of funds are Legislative appropriations to the fund. Money in the fund may be appropriated to finance the design, construction, and maintenance of public school facilities; and for maintenance of University of Alaska facilities. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/undesignated.	AS 37.05.560, AS 37.16.010	3	
11143	21507	School Construction Grant Fund Established by Chapter 5 SLA 1990 sec. 5. Effective immediately but was funded by Chapter 83 SLA 1993 effective July 17, 1993. Department of Education is the custodian. The source of funds are Legislative appropriations to the fund, and proceeds from the sale of bonds. The fund shall be used to make grants for the costs of school construction. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/designated.	AS 14.11.005	3	
11144	21508	Major Maintenance Grant Fund Established by Chapter 78 SLA 1993. Effective immediately but was funded by Chapter 83 SLA 1993 effective July 17, 1993. The Department of Education is the custodian. The source of funds are Legislative appropriations to the fund. The fund shall be used to make grants for the costs of school major maintenance. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/designated.	AS 14.11.125, AS 14.11.007	3	
11145	21509	Fund for the Improvement of School Performance Established by Chapter 173 SLA 1990 sec 2. Effective in FY 91 but was first funded by Chapter 41 SLA 1993 sec 53 effective June 1, 1993. The Department of Education is the custodian. The source of funds are Legislative appropriations to the fund. The fund shall be used to make grants to school districts for the purpose of improving school performance. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/designated.	AS 14.03.125	3	
11146	21511	Municipal Capital Project Matching Grant Fund Established by Chapter 80 SLA 1993, effective July 6, 1993. However, it was funded by Ch 79 SLA 1993 sec 15, which was effective June 28, 1993, so the fund was established in COA 93. The Department of Administration is the custodian. The source of funds are Legislative appropriations to the fund. The money in the fund shall be held in custody for each municipality. It is the view of DOF that the state does not have fiduciary responsibility for this fund but actually owns the money in the fund, so it is not a trust fund even though the word "custody" is used in the legislation. Interest is calculated by Treasury. An appropriation is necessary for the fund to receive the interest. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/undesignated.	AS 37.06.010	2	
11147	21512	Unincorporated Community Capital Project Matching Grant Fund Established by Chapter 80 SLA 1993, effective July 6, 1993. However, it was funded by Ch 79 SLA 1993 sec 15, which was effective June 28, 1993, so the fund was established in COA 93. The Department of Community and Regional Affairs is the custodian. The source of funds are Legislative appropriations to the fund. The money in the fund shall be held in custody for each municipality. It is the view of DOF that the state does not have fiduciary responsibility for this fund but actually owns the money in the fund, so it is not a trust fund even though the word "custody" is used in the legislation. Interest is calculated by Treasury. An appropriation is necessary for the fund to receive the interest. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/undesignated.	AS 37.06.020	2	
11149	21514	Four Dam Pool Transfer Fund Established by Chapter 18 SLA 1993, effective August 11, 1993. The Department of Community and Regional Affairs is the custodian. The fund consists of repayments of principal and income that would have been deposited in the former power development revolving loan fund under AS 44.83.500. Subject to appropriation, the balance of the fund will be transferred each month as follows: 40% to the Power Cost Equalization and Rural Electric Capitalization Fund; 40% to the Southeast Energy Fund , and 20% to the Power Project Fund. As the loans are long-term, principal payments are not due until the year 2000, the fund balance is reserved for the total loan balance, net of allowances (reserve for nonliquid assets). Encumbrances, if any, are reserved, and the remaining balance of the fund is reported as unreserved/undesignated.	AS 42.45.050		X
11148	21513	Southeast Energy Fund Established by Chapter 18 SLA 1993, effective August 11, 1993. The Department of Community and Regional Affairs is the custodian. The fund consists of money transferred to it under AS 42.45.050, which is monthly transfers (subject to appropriation) of 40% of the balance in the Four Dam Pool fund. The fund is used to make grants to utilities participating in the power transmission Intertie between the Swan Lake and Tyee Lake hydroelectric projects, for power projects. Encumbrances are reserved, continuing appropriation balances are designated and the remaining balance of the fund is reported as unreserved/designated.	AS 42.45.040	3	

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11150	21516	Power Cost Equalization & Rural Electric Capitalization Fund Established by Chapter 18 SLA 1993, effective August 11, 1993. The Department of Community and Regional Affairs is the custodian. The fund consists of money transferred to it under AS 42.45.050, which is monthly transfers (subject to appropriation) of 40% of the balance in the Four Dam Pool fund. The fund is used to make grants to eligible utilities under AS 42.45.180 to improve the performance of the utility. Treasury Division calculates investment earnings on the Fund. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/designated.	AS 42.45.100	1	
11151	21517	Electrical Service Extension Fund Established by Chapter 18 SLA 1993, effective August 11, 1993. The Department of Community and Regional Affairs is the custodian. The fund consists of money appropriated to it by the legislature. The purpose of the fund is to make grants to electric utilities to pay for costs of site preparation and construction for the extension of electrical service to private residences and small businesses not currently served by an electric utility, and for making improvements to existing utilities. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/designated.	AS 42.45.200	3	
11152	not lowest level: 11139 & 11153 roll up	Oil and Hazardous Substance Release Prevention and Response Mitigation Accounts This fund entity is a Roll up for subfunds 11139 and 11153. These accounts were not established as a fund by statute, but are maintained for accounting purposes only.			
11153	21518	Oil and Hazardous Substance Release Response Mitigation Account The legislature may annually appropriate the balance of this fund to the Oil and Hazardous Substance Release Response Account (fund 11129). Encumbrances are reserved, continuing appropriation balances are designated and the remaining balance of the fund is reported as unreserved/undesignated.	AS 46.08.025, AS 43.55.231	1	
11154	21522	Assistive Technology Loan Guarantee Fund Established by Ch 65 SLA 1995, effective 9/3/95, in the Department of Education, Division of Vocational Rehabilitation. The fund consists of money appropriated to it. The fiscal note attached to the legislation indicates the fund would be capitalized with \$100,000 federal funds each year for three years. The money in the fund is used to guarantee 90 percent of the principal amount of a loan or to subsidize the interest rate of a loan guaranteed by the agency for assistive tech. for disabled people.	AS 23.15.125	1	
11160	not lowest level: 34041, 34043 & 34042 roll up	General Fund/Mental Health Accounts This fund entity is a Roll up for subfunds 34041, 34042, 34043 and 34044. The mental health funds were reported through FY 94 as a nonexpendable trust fund. Beginning with FY 95 they were reported as an account of the general fund. Section 5, chapter 2, SSSLA 1995, provides that the amount necessary to fund existing appropriations in these funds is appropriated from the general fund. These funds are repealed on the date that the director of OMB certifies to the reviser of statutes that the mental health trust income account is no longer needed to finance appropriations enacted by law. After repeal, any balance in these funds lapse to the general fund.	AS 37.14.011		
12135	21560	Alaska Marine Highway System Fund To enable the Alaska marine highway system to manage and operate in a manner that will enhance performance and accountability by allowing the system to account for and spend its generated revenue. Encumbrances are reserved, and the remaining balance of the fund is reported as unreserved/designated.	AS 19.65.060	2	
21654	22078	Alaska Transportation Infrastructure Bank (ATIB) - Highway Account	Federal Regulations	1	X
21656	22079	Alaska Transportation Infrastructure Bank (ATIB) - Transit Account	Federal Regulations	1	X
21657	22081	Alaska Transportation Infrastructure Bank (ATIB) - Repayment Account	Federal Regulations	1	X
11164	22089	State Land Disposal Income Fund Established 7/1/00 following change from Alaska Administrative Code to new fund per SEC2A, SB283, SLA00.	AS 38.04.022(A)	3	
34041	21466	Mental Health Trust Corpus - On the advice of Brian Bjorkquist Assistant Attorney General for Natural Resources, the balance of the MH Corpus Fund is reported as designated in the FY 1996 CAFR. However, this fund will may be reported the same as fund 34043 in the FY 1997 CAFR. The balance was not material for FY 1996 and further research is needed.	AS 37.14.011	1	
34042	21467	Mental Health Trust Income Account - Cash is transferred from fund 11100 as required for fund sufficiency until the appropriations in the fund have been liquidated.	AS 37.14.011	1	

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34043	21471	Mental Health Income - DNR - Brian Bjorkquist, Assistant Attorney General for Natural Resources has advised that until an appeal is settled, the trust beneficiary plaintiffs continue to have contingent claims against both the land and income generated from the land (see the 11/13/96 memo to Margaret Feige in Treasury's fund file). However, in discussions with Pat Davidson and Bob Peel of DLA on 11/27/96, it was determined that the fund entity would remain intact to account for the revenues deposited by DNR until the appeals are finally settled, but would be reported as unreserved/undesignated in the CAFR. The balance, however, would not be included in the "sweep" to repay the CBRF at year end as the statutory authority for the subfund ceased to exist with settlement of the mental health claims litigation (Chapter 5 and 6, FSSLA 1994). Additionally, if the MH trust beneficiary plaintiffs claim is settled in their favor, an appropriation will probably be required to transfer these moneys from the GF.	AS 37.14.011	1	
34044	21473	Mental Health Income & Proceeds			X
11163	22088	Trans-Alaska Pipeline Liability Fund Rebate for storage tank remediation established 2/18/00.	PL101-380, SEC 8102(A)(B)(I)	1	
11165	22098	Alaska Public Building Fund Created as subfund of the General Fund by SEC 1, CH 19, SLA 2000 Effective 7/1/2000 for FY 2001.	SEC 1, CH 19, SLA 2000	3	
11166	22099	Alaska Technical & Vocational Education Program Account within the General Fund per AS 23.15.830 per Sec 3,SB 289, SLA 2000 effective 7/1/00.	AS 23.15.830	3	
SPECIAL REVENUE FUNDS					
12120	21510	Disaster Relief Fund Used to implement provisions of law relating to disaster relief in the case of a disaster and to alleviate the effects of a disaster by making grants or loans to persons or political subdivisions on terms the governor considers appropriate.	AS 26.23.300	3	
12121	21515	Training and Building Fund Consists of all interest and penalties collected under AS 23.20.185, 23.20.190, and 23.20.195 which involves interest on past due contributions, penalty for failure to file reports, and penalty for nonpayment of contributions to the Unemployment Insurance Fund.	AS 23.20.130	3	
12122	not lowest level: 12124, 12147 & 12146 roll up	Fish and Game Fund Consists of money received from sale of state sport fishing and hunting licenses and special permits; proceeds received from the sale of furs, skins, and specimens taken by predator hunters and other employees; money received in settlement of a claim or loss caused by damage to the fish and game resources of the state; money received from federal, state or other governmental units, or from private donors; interest earned on money in the fund; and money from any other source.	AS 16.05.100		
12123	21520	School Fund Consists of the proceeds derived from the payment of cigarette taxes, fees, and penalties and license fees.	AS 43.5.140, AS 43.50.010 to AS 43.50.140	3	
12124	21530	Fish and Game Fund Used to carry out purposes and provisions of title 16, and other duties that may be delegated by the legislature.	AS 16.05.100	1	
12127	21558	Bristol Bay Disaster Relief Fund Subfund of the disaster relief fund for the Bristol Bay/Kuskokwim fisher disaster relief program. Consists of federal grants and state match.	Chapter 34, SLA 1988	1	
12134	21559	Emergency Disaster Assistance Fund for Western Alaska Fish Disaster Federal funds from Department of Agriculture received 6/14/99.	Disaster Declaration	1	
12130	21550	State Reforestation Fund Consists of money appropriated by the legislature and contributions from private donors. Money may be used only for the reforestation of state land.	AS 41.17.300	3	
12131	21555	National Petroleum Reserve Fund Consists of all money disbursed to the state by the federal government under 42 U.S.C. 6508 (P.L. 96-514) since December 12, 1980, less the amount deposited in the general fund and expended by the state by general fund appropriations before June 9, 1984.	AS 37.05.530, AS 37.25.040	3	X
12132	21556	Reclamation Bonding Pool Fund Statewide bonding pool for mining operations where miners contribute and initial deposit not to exceed 15% of the reclamation bond plus an additional nonrefundable annual fee not to exceed 5% of the reclamation bond.	AS 27.19.040	3	
12146	21533	Criminal Fines, Penalties & Forfeitures Deposited to Fish & Game Fund Per Sec. 9		1	X
12147	21534	Civil fines, Penalties & Forfeitures Deposited to Fish & Game Fund		1	
12133	21557	Clean Air Protection Fund			

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CAPITAL PROJECT FUNDS					
	21670	Health Care Facilities			X
	21705	Fish Facilities Construction			X
13303	21730	1978 Transportation Bonds The fund was established to pay the cost of highway, ferry airport, local service roads and trails construction, constructing and equipping maintenance facilities, and planning various transportation projects.	Chapter 138 SLA 1978	3	
13305	21740	1980 Highway and Ferry Construction Bonds This fund is for paying the cost of highway, ferry, airport, port, harbor, and local service roads and trails construction and improvements; public transportation; and planning transportation projects.	Chapter 118 SLA 1980	3	
13408	21777	International Airport Construction Industrial Development Bonds Series G The fund was established to pay the cost of Industrial Development Bonds.	Chapter 96 SLA 1985		X
13508	21685	1978 Correctional and Public Safety Facilities Construction Fund This fund pays the costs of capital improvements for correctional and public facilities.	Chapter 139 SLA 1978	3	X
	21825	Water/Sewer Construction			X
13803	21830	1976 Water Supply and Sewer Systems Bonds (see Fund 13804)		3	
13804	21835	1978 Water Supply and Sewer Systems Bonds This fund pays the costs of water supply and sewerage systems construction.	Chapter 271 SLA 1976Chapter 145 SLA 1978	3	
13808	21855	1980 Water and Sewer Construction Bonds This fund provides for paying the cost of capital improvements for water and sewer systems, solid waste facilities, and village safe water facilities.	Chapter 97 SLA 1980	3	
ENTERPRISE FUNDS					
21603	22113	AIA Passenger Facility Charge (PFC) Revenue Fund. Federal regulations require investment income on passenger facility charges to be tracked separately from receipts, and separate tracking and reporting of expenditures by approved project application. This fund is for the approved project at the Anchorage International Airport. The fund retains its investment earnings.	AS 37.15.430 & FAA Federal Regs.	1	
21604	22114	FIA Passenger Facility Charge Revenue Fund. Federal regulations require investment income on passenger facility charges to be tracked separately from receipts, and separate tracking and reporting of expenditures by approved project application. This fund is for the approved project at the Fairbanks International Airport. The fund retains its investment earnings.	AS 37.15.430 & FAA Federal Regs.	1	
21605	21975	World War II Veterans' Revolving Fund For the purpose of administering the Veteran's Loan Program. Loans are made available for educational, domestic, remote area family housing and other personal purposes, business loans, and multiple dwelling loans. Business loans may be made for mining and fishing but not farming.	AS 26.15.090, AS 26.15.040	3	
21606	21980	Agricultural Revolving Loan Fund To make loans to an individual resident farmer, homesteader, or a partnership or corporation composed of farmers and homesteaders for such things as clearing land for agricultural purposes, development of farms, storage and processing of farm produce, purchase of livestock, etc.	AS 03.10.010 -AS 03.10.060	3	
21607	21985	Small Business Revolving Loan Fund. For the purpose of making small business loans to acquire, finance or refinance or equip businesses, including farming, mining and fishing.	AS 45.95.060, AS 45.95.020	3	
21608	21990	Commercial Fishing Revolving Loan Fund For the purpose of making commercial fishing loans to individuals for the repair, restoration or upgrading of existing vessels and gear, for the purchase of entry permits and gear, and for the construction and purchase of vessels.	AS 16.10.310 -AS 16.10.360	3	
21612	22010	Child Care Facilities Revolving Loan Fund To make loans for the construction, renovation, and equipping of child care facilities, including private nonprofit child care facilities.	AS 44.33.240, AS 44.33.245 - AS 44.33.260	3	
21614	22015	Historical District Revolving Loan Fund To make loans to a person, firm, business, or municipality subject to applicable laws for the restoration, improvement, rehabilitation, or maintenance of a structure which is within the boundaries of a historical district established under AS 29.48.110.	AS 45.98.010, AS 45.98.020	3	

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21615	22020	Fisheries Enhancement Revolving Loan Fund For the purpose of enhancement of the state's fisheries by means of long-term, low interest loans for organizational and planning purposes to qualifying regional associations for hatchery planning, construction, and operation and for planning and implementation of enhancement and rehabilitation activities including, but not limited to lake fertilization and habitat improvement.	AS 16.10.500 - AS 16.10.560	3	
21619	22030	Alternative Energy Revolving Loan Fund To make loans for the development of an alternative energy system. Loans may be used to finance the cost of purchase, construction, and installation of an alternative energy system or centralized multifuel heating system which is likely to result in energy conservation or energy cost savings.	AS 45.88.010	3	
21623	22040	Residential Energy Conservation Fund This fund is for loans for the purchase, construction, and installation of an energy conservation improvement in a residential building.	AS 45.89.010 -AS 45.89.500	3	
21625	22050	Mining Loan Fund For the purpose of making loans to underwrite advanced mineral exploration, development, or mining in the state.	AS 27.09.010 -AS 27.09.060	3	
21640	22076	Alaska Clean Water Fund A fund which consists of money appropriated by the legislature to meet federal matching requirements, federal capitalization grants, loan repayments, interest received from loan repayments, interest received from investment of money in the Alaska clean water fund. The fund may be used for such things as: 1) planning, designing, building, constructing, and rehabilitating a public wastewater collection, treatment, or discharge system; a solid waste management system, or 2) developing and implementing an estuary conservation and management program.	AS 46.03.032	1	
21642	22090	Alcoholism and Drug Abuse Revolving Loan Fund This fund is established to help pay the living expenses of individuals recovering from alcohol or drug abuse who may reside in groups. It is funded through block grant money from the United States Department of Health and Human Services.	AS 44.29.210	1	
21644	22092	Rural Development Initiative Fund The fund provides for loans for working capital, equipment, construction and/or other commercial purposes by businesses located in communities with a population of 5,000 or less.	AS 44.47.810, AS 44.47.800	2	
21645	22093	Power Project Fund This fund is to make loans to electric utilities, regional electric authorities, municipalities, regional and village corporations, village councils, independent power producers, and non profit marketing cooperatives to pay the cost of reconnaissance studies, feasibility studies, license and permit applications, preconstruction engineering, and design of power projects; constructing, equipping, modifying, improving, and expanding small-scale power production facilities; reconnaissance studies, preconstruction engineering, design, construction, equipping, modification, and expansion of potable water supply including surface storage and groundwater sources and transmission of water from surface storage to existing distribution systems.	AS 42.45.010	3	
21646	22094	Rural Electrification Revolving Loan Fund The fund provides for loans for the purpose of extending new electric service into an area of the state that an electric utility may serve under a certificate of public convenience and necessity issued by the Alaska Utilities Commission.	AS 42.45.020	3	
21647	22095	Bulk Fuel Revolving Loan Fund This fund is established to assist communities in purchasing bulk fuel.	AS 42.45.250		
21652	22077	Alaska Drinking Water Fund	AS 46.03.036 & 42 USC 300j-12	1	
11168	22106	Alaska Clean Water Administrative Operating Account. The AK Clean Water Administrative <i>Fund</i> consists of state appropriations to the fund in excess of that amount required as a match for a federal capitalization grant under 33 U.S.C. 1381 - 1387 (Clean Water Act). The Fund is composed of two accounts, the Administrative Operating Account and the Administrative Income Account. Money recieved in payment of fees charged by the department under AS 46.03.035 are deposited in the Clean Water Administrative Income Account.	AS 46.03.034	1	
11169	22107	Alaska Clean Water Administrative Income Account. The AK Clean Water Administrative <i>Fund</i> consists of state appropriations to the fund in excess of that amount required as a match for a federal capitalization grant under 33 U.S.C. 1381 - 1387 (Clean Water Act). The Fund is composed of two accounts, the Administrative Operating Account and the Administrative Income Account. Money recieved in payment of fees charged by the department under AS 46.03.035 is deposited in the Clean Water Administrative Income Account.	AS 46.03.034	1	

Income Distribution Legend:
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**GeFONSI Participants
As of January 31, 2001**

Fund No.	Liability Acct. No.	Fund Name/Description	Governing Legal Authority	Income Distribution	Currently No Balance
11171	22109	Alaska Drinking Water Administrative Operating Account. The Alaska Drinking Water Account consists of state appropriations to the Alaska Drinking Water Fund in excess of that amount required as a match for a federal capitalization grant. The Alaska Drinking Water Administrative Fund is composed of two accounts: the operating account and the income account. Money received in payment of fees charged by the department under AS 46.03.039 and earnings on the Administrative Fund are deposited in the Drinking Water Administrative Income Account.	AS 46.03.038	1	
11172	22111	Alaska Drinking Water Administrative Income Account. The Alaska Drinking Water Account consists of state appropriations to the Alaska Drinking Water Fund in excess of that amount required as a match for a federal capitalization grant. The Alaska Drinking Water Administrative Fund is composed of two accounts: the operating account and the income account. Money received in payment of fees charged by the department under AS 46.03.039 and earnings on the Administrative Fund are deposited in the Drinking Water Administrative Income Account.	AS 46.03.038	1	
INTERNAL SERVICE FUNDS					
22500	22115	Information Services Fund This fund consists of money appropriated to it, money transferred to the Department of Administration (DOA) by political subdivisions and state agencies as reimbursement for information services provided by DOA, and the proceeds from the sale of surplus or other assets of DOA used for information services. Money appropriated to the fund may be used for the costs of the Telecommunications Information Council; expenses of providing information services to political subdivisions and state agencies; or additions, replacements, or improvement of capital equipment for information services.	AS 44.21.045	3	
22652	22110	Highway Equipment Working Capital Fund for Operating Appropriations This fund is used for revenues and expenses pertaining to the operations and maintenance of the highway equipment of the Department of Transportation.	AS 44.68.210	3	
22653	22112	Highway Equipment Working Capital Fund for Capital Appropriations The moneys in this fund have been used to purchase new highway equipment; however, Department of Administration said this fund has not been used in a long time and the money remaining will be moved into Fund 22652 (see above).		3	
22654	22120	Correctional Industries Fund This fund consists of funds appropriated by the legislature to pay all expenses of the correctional industries program, except salaries and benefits of state employees.	AS 33.30.420, AS 33.32.020	3	
TRUST AND AGENCY FUNDS					
11115	21490	Statutory Budget Reserve Fund	AS 37.05.540 (d)	2	X
11140	21504	Oil Restoration Fund This fund is used for the receipt for, and expenditures of, the \$50 million criminal settlement against Exxon resulting from the Exxon Valdez oil spill.	A90-015 CR	1	
32017	21524	Impact Aid PL81-874			
21611	22005	Memorial Scholarship Revolving Loan Fund This fund was established to pay tribute to the memory of Alaskans who, by the example of their lives, or by their distinguished contribution and service to the state, their community or their profession, exemplified the best that is the challenge of The Great Land. Loans are available under the same general conditions as are loans made from the Scholarship Revolving Loan Fund. The fields of study, however, are more restrictive.	AS 14.43.255, AS 14.40.815	3	
32010	22160	Deposits, Suspense, and Miscellaneous This fund is custodial in nature and is used to account for assets held for other funds, governments or individuals. It's most common uses include certain performance deposit funds and deposits required of various licensees.	None	mixed	
32011	22161	Wage & Hour Trust This fund was established to account for receipts and disbursements for wage and hour violations which are enforced by the Alaska State Department of Labor.	None	3	
32012	22162	Public Advocacy Trust This trust fund holds the assets of those individuals who have been declared incapacitated and unable to take care of themselves or make life decisions for the own well being. Daily living expenses for these individuals are paid from the fund.	AS 13.26.370, AS 44.21.400 -AS 44.21.470	1	

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**GeFONSI Participants
As of January 31, 2001**

Fund No.	Liability Acct. No.	Fund Name/Description	Governing Legal Authority	Income Distribution	Currently No Balance
32013	22163	Child Support Enforcement Division Agency trust fund for child support enforcement division collections from employee payroll.	None		
33020	22170	Permanent Fund Dividends Fund This fund was established to pay Permanent Fund dividends. The amount transferred to the Dividend Fund from the permanent Fund is 50% of the income available for distribution which is deducted from annual earnings from the Permanent Fund Principal and Earnings Reserve accounts of the current fiscal year.	AS 43.23.015(e), AS 44.23.025 and AS 44.23.045	3	
32015	22171	National Bank of Alaska and Federal Deposit Insurance Corporation Owned Participation Loans Serviced by Department of Commerce This fund is used to receive payments, and pay expenses, on loans, judgments, and rents for real property owned by the Alaska Teachers' Retirement Fund.	None	3	
	22175	Unemployment Compensation Fund			X
33070	22177	Exxon Valdez Settlement Fund This fund was established to receive and expend moneys from the \$900 million settlement in the civil case against Exxon as a result of the Exxon Valdez oil spill.	CA No. A91-081-CV	1	
33080	22178	Alyeska Settlement Fund This fund was established to receive and expend moneys from the \$30 million in civil fines from Alyeska Pipeline as result of the Exxon Valdez oil spill.	Court decree	1	
35041	22215	Supplemental Benefits System Fund for State Employees Pass-through for clearing due to/from GeFONSI.		3	
33090	22217	Community-based Family Resource Programs Federal Trust	Federal Regulations	1	X
TREASURY FUNDS					
90225	21523	International Airports Repair and Replacement Fund			X
90200	22315	International Airports Revenue Fund	None		
90250	22317	International Airports Industrial Development Bond Sale Fund for Construction Series G Bonds	None		X
90310	22321	Public School Trust - Principal Acct. Cash clearing accounts for those moneys that are separately invested by the Treasury Division.	None		
90320	22322	Public School Trust Income Acct. Cash clearing accounts for those moneys that are separately invested by the Treasury Division.	None		
90410	22326	University of Alaska Trust Fund - Principal Cash clearing accounts for those moneys that are separately invested by the Treasury Division.	None		X
90420	22327	University of Alaska Trust Fund - Income Cash clearing accounts for those moneys that are separately invested by the Treasury Division.	None		X
90600	22355	Alaska Student Loan Corporation Secured Loans Fund	None		
90650	22367	Alaska Student Loan Corporation Proceeds/Disbursements	None		
90655	22368	Alaska Student Loan Corporation Proceeds Receipts			
90710	22359	Children's Trust - Principal Fund Cash clearing accounts for those moneys that are separately invested by the Treasury Division	None		
90711	22360	Children's Trust - Income Fund Cash clearing accounts for those moneys that are separately invested by the Treasury Division	None		
90900	22369	Advance Tuition Fund Cash clearing accounts for those moneys that are separately invested by the Treasury Division.	None		
91000	22335	Public Employees' Retirement Trust Fund Cash clearing accounts for those moneys that are separately invested by the Treasury Division.	None		
92000	22340	Teachers' Retirement Trust Fund Cash clearing accounts for those moneys that are separately invested by the Treasury Division.	None		
93000	22345	Judicial Retirement Trust Fund Cash clearing accounts for those moneys that are separately invested by the Treasury Division.	None		
90800	22366	Budget Reserve Fund			X

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**GeFONSI Participants
As of January 31, 2001**

Fund No.	Liability Acct. No.	Fund Name/Description	Governing Legal Authority	Income Distribution	Currently No Balance
94000	22350	Military Retirement Trust Fund. Cash clearing accounts for those moneys that are separately invested by the Treasury Division.	None		
96000	22370	Investment Loss Trust Fund Cash clearing accounts for those moneys that are separately invested by the Treasury Division.	None		X
95000	22365	Supplemental Benefits Fund Cash clearing accounts for those moneys that are separately invested by the Treasury Division.	None		
97000	22351	Group Health and Life Insurance Benefits Fund This self-insurance fund is used to invest assets withheld from payroll of active state employees which will later be used to pay group health and life insurance benefits claims.	AS 39.30.095	1	
98000	22352	Retiree Health Insurance Fund This self-insurance fund is used to invest assets withheld from state retiree benefits payments for eventual payment of health insurance benefits.	AS 39.30.095	1	
90260	22371	Alaska Bond Construction Fund			X
COMPONENT UNITS					
34045	21519	Mental Health Trust This fund receives collections made by the Department of Natural Resources on Mental Health Lands. The moneys are then transferred to the Alaska Permanent Fund Corporation for investment.		1	
34046	21521	Mental Health Trust Income Settlement Acct. The fund receives moneys from the Permanent Fund Corporation Mental Health Corpus Account and is used for operating and program expenditures administered by the Alaska Mental Health Authority.		1	
21641	21986	Small Business Economic Development Revolving Loan Fund For the purpose of administering loans to eligible applicants under the United States Economic Development Administration Long-Term Economic Deterioration (LTED) and Sudden and Severe Economic Dislocation (SSED) programs.	AS 44.88.400 -AS 44388.430	1	
24641	21989	Small Business Economic Development Revolving Loan Fund U.S. Department of Commerce Federal Grant No. 07-39-03062.01	CFDA 11.307	1	
21643	22091	Alaska Aerospace Development Corp. Revolving Fund This fund is established in order that the moneys in the fund may be pledged to the payment of bonds of the corporation or expended for the purposes of the corporation. The fund consists of appropriations made by the legislature, and rents, fees, or other money or assets transferred to the fund by the corporation.	AS 14.40.841	1	
21648	22096	Alaska Medical Facility Authority			X
21649	22097	Alaska Aerospace Development Corporation Federal Grants Fund This fund is established so that interest is earned and accounted for per federal regulations.	Federal Regulations	1	
21651	22275	Business Industrial Development Corporation Fund This fund is established in the Alaska Science and Technology Foundation and consists of appropriations made by the legislature for loans to assist in the industrial development formation and capitalization. Also included in the fund are repayments of loans made.		1	X
82000	22297	Alaska Student Loan Corp. Scholarship Revolving Loan Fund This fund is not indentured to ASLC bonds. From this fund, ASLC can make regular Alaska student loans and teacher scholarship loans. In addition, this is the only fund used by ASLC to make loans under the Family Education Loan Program. In this program, the borrower is not the student but rather the student's family member. Unloaned money in the fund is invested in the GeFONSI.		1	
	22298	Master Student Loan Bond Fund This fund is used by Post Secondary Education to track activity by the Trustee.			X
81800	22316	Alaska Student Loan Corp. Operations Fund			

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