

MEMORANDUM

PLACER COUNTY AUDITOR CONTROLLER COUNTY OF PLACER

To: Honorable Board of Supervisors

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

Date: August 5, 2008

Subject: Approval of Funds/Subfunds by Resolution

Notification

Attached is a list of the funds/subfunds available in the Placer County Performance Accounting Series Financial System (better known as PAS) as of July 1, 2008. We are requesting your approval of these funds/subfunds for the fiscal year 2008-09 by Resolution.

Background

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

Available Funding

No funding is required.

Recommendation

We recommend approval of the attached list of active funds/subfunds in the Placer County Performance Accounting Series Financial System structure for the fiscal year 2008-09.

Attachment(s)

Funds/Subfunds Resolution
Active Fund & Subfund Accounts

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

*In the matter of: The Board's approval by resolution
of Funds/Subfunds for use in the Placer County
Performance Accounting Series (PAS) Financial System
for the fiscal year 2008-09.*

Resol. No. _____

*The following Resolution was duly passed by the Board of Supervisors of
the County of Placer at a regular meeting held August 5, 2008
by the following vote on roll call:*

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairperson, Board of Supervisors

*Attest:
Clerk of said Board*

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

*NOW THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of the
County of Placer, State of California, that the attached list of Funds/Subfunds
are approved for use in the Placer County Performance Accounting Series (PAS)
Financial System for the fiscal year 2008-09.*

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009**

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|--|----------------|--|
| 100 | General Fund | | |
| 103 | Community Services Fund | | |
| 104 | Community Revitalization Fund | | |
| 107 | Special Aviation Fund | | |
| 110 | Public Safety Operations Fund | | |
| 111 | DMV Special Collections Fund | | |
| 115 | Gold Country Tourism and Promotions | | |
| 120 | Public Ways & Facilities Fund | | |
| 130 | Fish and Game Fund | | |
| 140 | Capital Projects Fund | | |
| 141 | Capital Projects Securitization Fund | | |
| 145 | Lake Tahoe Tourism and Promotions | | |
| 150 | Open Space Fund | | |
| 160 | County Library Fund | | |
| 170 | Fire Protection Fund | | |
| 190 | Debt Service Fund | | |
| 210 | Transit Fund | 100 | Placer County Transit |
| | | 120 | TART |
| 220 | Facilities Fund | 400 | Eastern Regional Landfill |
| | | 404 | ERSLA Closure/Post Closure |
| | | 450 | Solid Waste Management |
| | | 600 | Dewitt Development |
| 230 | HHS Fund | | |
| 250 | County Services Fund | 100 | Telecommunication Services |
| | | 104 | Countywide Systems |
| | | 200 | Public Works Fleet Operations |
| | | 300 | Correctional Food Services |
| | | 305 | Central Services |
| 260 | District Services Fund | 700 | CSA Revolving Fund |
| | | 800 | Environmental Utilities |
| 270 | Self Insurance Fund | 500 | State Unemployment Insurance |
| | | 800 | General Liability Insurance |
| | | 810 | Workers Compensation Insurance |
| | | 850 | Dental & Vision Insurance |
| 297 | Capital Assets - Other Gov't. Entities | 100 | Golden Sierra - Capital Assets & LTD |
| | | 200 | Flood Control - Capital Assets |
| | | 250 | Air Pollution Control - Capital Assets |
| | | 300 | Mosquito Abatement Capital Assets |
| | | 350 | Children & Families 1st - Capital Assets |
| 298 | Capital Asset Accounting System | 100 | Placer County Operating Funds |
| | | 500 | Landscape & Lighting Districts |
| | | 501 | County Service Area 28 |
| | | 504 | Placer County RDA |

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Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|--------------------------------|----------------|--|
| 299 | Debt Accounting Records | 100 | Placer County Operating Funds |
| | | 501 | County Service Area 28 |
| | | 504 | Placer County RDA |
| 310 | Unapportioned Collections Fund | 10 | Tax Loss Reserve Fund |
| | | 20 | Impounded Property Taxes |
| | | 21 | Sales & Use Tx Compensation Fd (SUTCF) |
| | | 22 | Vehicle Lic Fee (VLF) Prop Tx Comp Fd |
| | | 30 | Curr Tax Resources Fund |
| | | 40 | Current Unsecured Taxes |
| | | 50 | Prior Tax Resources Fund |
| | | 60 | Prior Unsecured Taxes |
| | | 70 | Educ Rev Augmentation |
| | | 75 | Public Safety Augmentation |
| | | 80 | Supplemental Law Enforce |
| | | 81 | Highway 65 Bypass |
| | | 85 | Other Property Tax Revenue |
| | | 90 | Unapportioned Judicial |
| | | 100 | State Building Tax |
| | | 110 | Explosive Permit Fees |
| | | 115 | Concealed Weapons |
| | | 120 | Burial Permit Fees Trust |
| | | 122 | Medical Marijuana Program |
| | | 125 | Civil Judgements |
| | | 130 | State Redemption Tax Fund |
| | | 140 | Revenue and Reimbursement Trust |
| | | 141 | SO East Placer/SPNUD |
| | | 145 | Revenue Services SUSTAIN Collections |
| | | 150 | Unapport Coll-DNA Ident |
| | | 155 | DNA Identification (GC 76104.7) |
| | | 160 | Stamp Tax Trust-Recorder |
| | | 170 | Recorder Overage Fund |
| | | 208 | State Mandates SB90 |
| | | 301 | Unapportioned Recording Fees T/TC |
| | | 380 | Marriage Surcharge |
| | | 390 | Recorder-Fish & Game Fees |
| | | 395 | VS Copy Fees |
| | | 401 | Recorder's DNA Fund |
| | | 460 | DA Recovery Fund |
| | | 645 | SPRTA JPA |
| 311 | Bonds - 1915 Act & Mello-Roos | 110 | Placer Corp Center-Bond |
| | | 120 | Placer Corp Center-Rsrv |
| | | 131 | Dry Crk WP CFD1 Pre Pmts |
| | | 132 | Dry Crk WP CFD1 Comm Fac |
| | | 134 | Dry Crk WP CFD1 Sp Tax |
| | | 135 | Dry Crk WP CFD1 Redemp |
| | | 136 | Dry Crk WP CFD1 Reserve |
| | | 137 | Dry Crk WP CFD1 Expenses |
| | | 840 | Midway Heights Wtr Bond |
| | | 850 | Midway Heights Wtr Rsrv |

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Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|-------------------------|----------------|---|
| 320 | Agency Clearing Fund | 15 | Credit Card Revolving Fund |
| | | 20 | Sales Tax Payable |
| | | 40 | Revolving Payroll Fund |
| | | 50 | Deposits Revolving Fund |
| 340 | State and Federal Fund | 15 | Board of Control Burial Grant |
| | | 70 | Mental Health Trust |
| | | 71 | SACPA - Prop |
| | | 75 | CalWorks Incentives |
| | | 80 | Public Health Trust |
| | | 90 | Social Services Other |
| | | 111 | Welfare Administration Advances |
| | | 127 | Automobile Insurance Fraud Grant |
| | | 210 | Medi-Cal Assistance Prog |
| | | 215 | Veterans License Plate Fees |
| | | 231 | Probation Officer Stc Prog |
| | | 235 | Environmental Health - LEA Grant |
| | | 261 | Jan 1995 Flood State |
| | | 262 | March 1995 Flood Federal |
| | | 263 | March 1995 Flood State |
| | | 264 | December 1996 Flood Federal |
| | | 265 | Flood Disaster Administrative Fees |
| | | 270 | January 1995 Flood-Fed |
| | | 280 | December 1996 Flood-State |
| | | 285 | Forest Reserve/Title III |
| | | 290 | FEMA-Hazrd Mitigatn Grnt |
| | | 295 | 2005/2006 Winter Storms |
| | | 360 | Tobacco Education Trust |
| | | 370 | Bio-Terror Preparedness |
| | | 371 | Bio-Terror Preparedness State Funds |
| | | 555 | Mental Health Services Act (MHSA) Trust |
| 350 | 1911 Act Bonds Fund | 600 | 1911 Unredeemed Prin&Interest |

Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|--|----------------|--|
| 360 | Construction & Maintenance Projects Fund | 10 | Placer Co Courthouse Temp Con |
| | | 20 | Crimnl Jst Fac Temp Const |
| | | 30 | Pl Cnty-Fire Cap Facilitis |
| | | 45 | Auburn Library Improvement Fund |
| | | 50 | Loomis Library Expansion |
| | | 55 | Kings Beach Development |
| | | 60 | Rocklin Library Bldg Expansion |
| | | 90 | Bowman Rd/Lincoln Way TL2 |
| | | 100 | S-V Rd Ntwk Cap Imp Fd |
| | | 155 | Water Quality Grants |
| | | 165 | Dry Creek Fire Mitigation Fund |
| | | 170 | Aub-Folsom Rd/Doug Drain |
| | | 175 | Dry Creek School Traffic Fund |
| | | 180 | Joeger Rd Pumping Fund |
| | | 185 | FH Branch Capital Improvement Fund |
| | | 190 | Canal Street |
| | | 193 | North Auburn/Ophir Fire Cap Mitigation |
| | | 194 | North Fork Vet Clinic - DIA |
| | | 220 | Prof Dr Ext @ Bell/Hwy 49 |
| | | 240 | Old Airport Road Maint |
| | | 250 | Old Airport Road Cap-Imp |
| | | 260 | Hiway 49 Auburn Honda Sig |
| | | 290 | Grosvenor Downs Drn Reimb |
| | | 300 | Rock Creek Resrvr Mitigtn |
| | | 320 | Dry Crk/Pc Mjr Artl Trust |
| | | 330 | Folsom Lake Estates |
| | | 370 | Aub/Bowman Community Plan |
| | | 390 | Aub/Bowman Stmwtr Mitgain |
| | | 395 | Martis Valley |
| | | 400 | Dollar Pnt #9 Assess Dist |
| | | 410 | Alpine Peaks Unit #1 |
| | | 420 | Kingswood West |
| | | 430 | Storm Drain Maint Dist #1 |
| | | 440 | Lk Forest Unit #2-Maint |
| | | 450 | Tahoe Woods #1 M&O |
| | | 460 | Talmont 4 & 5 Constr |
| | | 470 | Talmont Estates #1 M&O |
| | | 480 | Kings Beach Marina Constr |
| | | 490 | Livoti SAD A70 M&O |
| | | 520 | Sabre City Clean Wtr Grt |
| | | 530 | Countywide Septic Study |
| | | 621 | Erosion & Winter Guarantee-Morgan Crk |
| | | 623 | Plan Chk/Inspect Fee Pay Agree |
| | | 650 | County/City of Roseville Joint MTF |
| | | 660 | Road In-Lieu Fees |
| | | 680 | Placer East Dist TF |
| | | 690 | Placer West Dist TF |
| | | 700 | Foresthill Dist TF |
| | | 710 | Meadow Vista Dist TF |
| | | 720 | Newcastle/Pnrm/Hrshoe Bar Dist TF |
| | | 730 | Placer Central Dist TF |

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Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|-------------------------------|----------------|--|
| | | 740 | Placer Sunset Dist TF |
| | | 750 | Granite Bay Dist TF |
| | | 760 | Placer Tahoe Resorts Dist TF |
| | | 770 | Northstar Village TF |
| | | 780 | Tahoe City Wetlands Strm Drain Maint Fee |
| | | 790 | P C Water Resource Council |
| 365 | Special Capital Projects Fund | 540 | Capital Facility Fee Trst - County |
| | | 800 | Capital Facility Fee Trst - Lincoln |
| | | 801 | Capital Facility Fee Trst - Roseville |
| | | 802 | Capital Facility Fee Trst - Loomis |
| | | 803 | Capital Facility Fee Trst - Rocklin |
| | | 804 | Capital Facility Fee Trst - Auburn |
| | | 805 | Enron Power Plant - Cap Facility |
| | | 806 | General Fund Transfer to Building Fund |
| | | 807 | Re-Licensing Trust |
| | | 808 | South Placer Courthouse |
| | | 809 | Capital Facility Trust - Colfax |
| | | 810 | CEMEX |

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009**

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|-------------------------|----------------|--|
| 370 | Special Programs Fund | 10 | Vehicle Fines-Alcohol |
| | | 11 | Criminalistic Lab Fund |
| | | 21 | Emergency Medical Svcs |
| | | 22 | EMS Pediatric Fund |
| | | 25 | EMSA 02/03 |
| | | 26 | EMSA FY 01-02 |
| | | 30 | EMSA Fines-SB 12/612 Admin |
| | | 40 | EMSA Fines-SB 12/612 Hosp |
| | | 41 | State Fair Exhibit |
| | | 42 | Morgan Creek/Dry Creek Trail Easement |
| | | 50 | County Automated Fingerprint |
| | | 55 | EMSA Fines-SB 12/612 Phys |
| | | 60 | EMSA Fines-SB 12/612 Discr |
| | | 100 | Sheriff Spec Community Pgms |
| | | 110 | Civil Division AB709 Trst |
| | | 140 | Calif Tahoe Conservancy |
| | | 150 | DNA Identification-GC76104.6 |
| | | 151 | Economic Development Trust |
| | | 160 | Library Memorial Fund |
| | | 190 | Tahoe Marina Park Maint |
| | | 201 | County Automated Warrant Systems |
| | | 210 | Historical Restoration |
| | | 270 | Childrens Trust Fund |
| | | 280 | Dispute Resolution Prgm |
| | | 300 | Foster Childrens Trust |
| | | 310 | Childrens Receiving Home |
| | | 350 | Animal Trust Fund |
| | | 370 | Solid Waste Abatement Fnd |
| | | 380 | Automation Trust |
| | | 381 | Notary Confidential Marriage Trust |
| | | 382 | Electronic Recording Trust |
| | | 383 | Redaction Trust |
| | | 385 | Micrographics Trust |
| | | 395 | Domestic Violence Prevent |
| | | 400 | Vital & Health Stats-Rec |
| | | 410 | Vital & Health Stats-Hlth |
| | | 420 | Wetland Mitigation-Privat |
| | | 428 | SBC/ATT Settlement |
| | | 440 | PCSO Share of Fed Narc Seizure |
| | | 450 | PCSO Share of St Narc Seizure |
| | | 460 | DA Recovery Fund |
| | | 470 | Asset Forfeitures-15% |
| | | 530 | Juvenile Hall Craft & Act |
| | | 540 | Juvenile Justice Delinquency Prevention |
| | | 600 | Other Post Employment Benefits |
| | | 614 | Open Space Preservation |
| | | 615 | United Way Contribution To Placer Legacy |
| | | 640 | Garden Theater |
| | | 650 | Bernhard Museum Trust |
| | | 655 | Archaeological Curation |
| | | 660 | Tree Preservation Fund |

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Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|-------------------------|----------------|-----------------------------|
| | | 670 | Museum Donations |
| | | 690 | T.V. Casino Taxes In-Lieu |
| | | 860 | RDA Affordable Housing |
| | | 910 | Eng Work Fees Assmt Dist |
| | | 920 | Plan-Erng Assmt Dists |
| | | 940 | Kings Beach Housing Assist |
| | | 993 | Martis Valley Open Space |

Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|-------------------------|----------------|---------------------------------------|
| 373 | Other Agency Fund | 150 | Director of Public Works |
| | | 200 | Heirs |
| | | 210 | Unclaimed Deposits - Trst |
| | | 220 | Gloria Coutts Scholarship Fund |
| | | 250 | Public Guardian Trust |
| | | 251 | SSI Foster Care Lump Sum Funds |
| | | 252 | SSI Foster Care Monthly Distributions |
| | | 255 | Public Administrator Trust |
| | | 260 | Public Guardian Investmnt |
| | | 265 | Mental Health Payee Account |
| | | 290 | Welfare Director's Trust |
| | | 291 | Proposition 204 Grant |
| | | 301 | Previously Elevated Reimbursement |
| | | 340 | FEMA Mitigatn Grt 1155 HMGP 0022 |
| | | 490 | Prisoners Welfare Trust |
| | | 510 | Public Guardian Revolving |
| | | 550 | Placer Vineyards |
| | | 570 | EIR Project-Teichert |
| | | 575 | Lahontan II |
| | | 580 | EIR Proj-Mitigation Monitor |
| | | 581 | Antonio Mountain Ranch |
| | | 590 | EIR Proj Cavitt Rnch Vlgs |
| | | 591 | Kalorama |
| | | 601 | Atwood II |
| | | 612 | EIR Patterson Sand and Gravel |
| | | 620 | Bickford Ranch |
| | | 804 | Eaglewood at Tahoe |
| | | 805 | Village at Northstar |
| | | 930 | Traylor Ranch Trust |
| | | 933 | Treelake P2P Trail Trust |
| | | 945 | Home Depot |
| | | 955 | Field Inspection Fund |
| | | 957 | EIR Proj-Homesites @ Squaw Creek |
| | | 959 | EIR- Forest Ranch |
| | | 960 | EIR- Plumpjack |
| | | 961 | EIR- Northstar Mtn |
| | | 962 | EIR- Siller Ranch |
| | | 963 | EIR - The Plaza |
| | | 964 | EIR - The Retreat |
| | | 965 | EIR - Northstar Highlands |
| | | 967 | EIR - Nellie Jo Ranch |
| | | 969 | EIR- Whisper Creek 1 |
| | | 970 | EIR- Whisper Creek 2 |
| | | 972 | Placer Ranch Spec. Plan |
| | | 973 | EIR-Atwood 80 |
| | | 975 | De La Salle University |
| | | 976 | EIR - Courances Center |
| | | 977 | EIR - DeLaSalle Conditions |
| | | 978 | Fiddler Green EIR |
| | | 979 | Northside EIR |
| | | 980 | Livingston Concrete EIR |

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Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|-------------------------|----------------|---------------------------------------|
| | | 981 | Patterson Final EIR |
| | | 982 | EIR-Riolo Vineyards |
| | | 983 | Regional University Project |
| | | 984 | Amer. Vineyard Vill. EIR |
| | | 986 | Rock Creek Comm. EIR |
| | | 987 | Morgan's Orchard EIR |
| | | 988 | CA Motocross EIR |
| | | 989 | Placer Ranch EIR |
| | | 990 | Bickford Ranch/Plan Check/Inspection |
| | | 991 | CDRA Winterization Temporary Deposits |
| | | 992 | English Colony Est. EIR |
| | | 994 | Orchard At Penryn EIR |
| | | 995 | Ranco Del Oro EIR |
| | | 996 | Amazing Facts EIR |
| | | 997 | Timberline @ Auburn EIR |
| 374 | Permanent Fund | 150 | Tahoe City Endowment |
| 375 | Investment Trust Fund | 6 | Dry Creek Elem. TRAN |
| | | 11 | Loomis USD TRAN |
| | | 18 | Rocklin USD TRAN |
| | | 19 | Roseville Elem. TRAN |
| | | 20 | City of Auburn Investment |
| | | 22 | Western Placer USD TRAN |
| | | 23 | Tahoe Truckee TRAN |
| | | 25 | No Tahoe Fire Prot Investment |
| | | 31 | Placer Un. High TRAN |
| | | 32 | Rsvl. Jt. Un. High TRAN |
| | | 61 | Schools Insurance Group |
| | | 145 | So Placer MUD - Inv. |
| | | 150 | Squaw Vly Pub Serv Inv |
| | | 160 | Foresthil Comm Swim Pool |
| | | 165 | Midway Heights Co. Water Dist. |
| | | 166 | American River Aughority |
| | | 170 | CVPCSD-Contract Fund |
| | | 180 | CVPCSD-Reserve Fund |
| | | 190 | Meadow Vista Wtr-Bnd Serv |
| | | 200 | Meadow Vista Wtr-Bnd Rsrv |
| | | 211 | South Placer MUD-Spec |
| | | 771 | Alpine Springs Water Invest Fund |
| | | 780 | Law Library |
| | | 880 | Dry Creek CFD |
| | | 890 | Local Transportation |
| | | 900 | State Transit Assistance |

Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|----------------------------------|----------------|--|
| 390 | Local Agency Taxes Clearing Fund | 220 | Tahoe Resour Conserv Dist |
| | | 230 | Auburn City of M&O |
| | | 240 | Auburn Redevelopment Agency |
| | | 241 | Auburn Amended Redevelopment Agency |
| | | 250 | Auburn City of B&I |
| | | 259 | Auburn Valley CSD |
| | | 260 | Colfax City of M&O |
| | | 270 | Colfax City of B&I |
| | | 280 | Lincoln City of |
| | | 290 | Lincoln Redevelopment Agy |
| | | 300 | Loomis Town of |
| | | 310 | Rocklin City of |
| | | 320 | Rocklin Redevelop Agency |
| | | 321 | Rocklin Amended Redevelop Agency |
| | | 330 | Roseville City of |
| | | 340 | Roseville Redevelop Agency |
| | | 341 | Roseville Flood Control RDA |
| | | 360 | McKinney Water M&O |
| | | 370 | Meadow Vista Water M&O |
| | | 380 | Placer Co Water Agy M&O |
| | | 390 | Placer Co Water Agy Z-1 B&I |
| | | 410 | San Juan Water M&O |
| | | 430 | Sierra Lakes Water |
| | | 440 | Tahoe Forest Hospital M&O |
| | | 445 | Tahoe Forest Hospital 2008 Series A B&I |
| | | 460 | Tahoe Truckee San Agy M&O |
| | | 470 | Truckee Sanitary Dist M&O |
| | | 490 | Donner Summit PUD |
| | | 500 | Foresthill PUD M&O |
| | | 510 | No Tahoe PUD M&O |
| | | 520 | No Tahoe PUD PIA |
| | | 540 | Tahoe City PUD M&O |
| | | 550 | Tahoe City PUD-Anx #14 M&O |
| | | 560 | Tahoe City PUD B&I |
| | | 570 | Truckee-Donner PUD |
| | | 580 | South Placer MUD M&O |
| | | 590 | Center Joint Unified M&O |
| | | 600 | Center Joint Unified B&I |
| | | 610 | Elverta Joint Elem M&O |
| | | 620 | Elverta Joint Elem B&I |
| | | 630 | Twin Rivers Jt Unif M&O |
| | | 635 | Twin Rivers Jt Unif B&I 2002 |
| | | 636 | Twin Rivers Jt Unif B&I 2002 Series 2008 |
| | | 640 | Los Rios Jr College M&O |
| | | 645 | Los Rios Jr College B&I |
| | | 650 | East Nicolaus High M&O |
| | | 660 | East Nicolaus High B&I |
| | | 670 | Pleasant Grove M&O |
| | | 680 | Yuba Jr College M&O |
| | | 681 | Yuba Jr College B&I 2006 |
| | | 685 | Ca. Statewide Comm Development Authority |

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Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|---------------------------|----------------|----------------------------------|
| | | 690 | Reclamation Dist #2103 |
| | | 700 | Truckee-Donner Rec & Park |
| | | 710 | American River Fire |
| | | 720 | Truckee Joint Fire |
| | | 730 | CVPCSD M&O |
| | | 740 | Northstar CSD |
| | | 750 | Nevada Irrigation District M&O |
| | | 751 | Nevada Irrigation District B&I |
| | | 770 | Alpine Springs Water |
| | | 800 | Truckee-Tahoe Airport District |
| 399 | Park Dedication Fees Fund | 1 | North Tahoe PUD |
| | | 2 | Tahoe City PUD |
| | | 3 | Colfax Area |
| | | 4 | Foresthill/Todd Valley Area |
| | | 5 | Auburn/Meadow Vista Area |
| | | 6 | Lincoln Area |
| | | 7 | Loomis Basin Area |
| | | 8 | Rocklin Area |
| | | 9 | Roseville Area |
| | | 10 | Granite Bay Area |
| | | 11 | Sheridan Area |
| | | 12 | Dutch Flat Area |
| | | 13 | Sabre City Area |
| | | 14 | Bear River Area |
| | | 15 | Ophir/Newcastle Area |
| | | 16 | Serene Lakes Area |
| | | 99 | Park Dedication Fees County Wide |

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009**

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|-------------------------|----------------|---------------------------------------|
| 400 | Schools Fund | 1 | Ackerman School |
| | | 2 | Alta Dutch Flat |
| | | 3 | Auburn Elementary |
| | | 5 | Colfax Elementary |
| | | 6 | Dry Creek Elementary |
| | | 9 | Eureka Elementary |
| | | 10 | Foresthill Elementary |
| | | 11 | Loomis Elementary |
| | | 12 | Newcastle Elementary |
| | | 14 | Ophir Elementary |
| | | 16 | Placer Hills Elementary |
| | | 18 | Rocklin Unified |
| | | 19 | Roseville Elementary |
| | | 21 | Tahoe Truckee Unified |
| | | 22 | Western Placer Unified |
| | | 31 | Placer Joint Union High |
| | | 32 | Roseville High |
| | | 35 | Mid Placer Transportation |
| | | 36 | South Placer Transportation Authority |
| | | 42 | Sierra College |
| | | 51 | County Service |
| | | 52 | First 5 |
| | | 61 | Horizon Instructional Systems |
| | | 62 | The Rocklin Academy |
| | | 98 | Payroll Trust |
| | | 121 | TTUSD - TRPA Letter of Credit |
| | | 122 | TTUSD - TSD Letter of Credit |
| 401 | Sierra College Fund | 100 | General Fund |
| | | 115 | TRANS |
| | | 211 | SFID #1 Truckee Redemption |
| | | 212 | SFID #2 NCC Redemption |
| | | 218 | General Bond Interest and Redemption |
| | | 300 | Residence Hall |
| | | 411 | SFID #1 Truckee Capital Outlay |
| | | 412 | SFID #2 NCC Capital Outlay |
| | | 415 | Capital Projects Fund |
| | | 730 | Student Body Center Fund |
| | | 740 | Student Financial Aid |
| | | 742 | Cal Grant B Fund |
| | | 743 | Cal Grant C Fund |
| | | 790 | Post Retirement Medical Fund |
| | | 800 | Associated Students |

Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|--|----------------|-------------------------------|
| 500 | Other Board of Supv Special Dists Fund | 100 | Granite Bay L & L District |
| | | 300 | Newcastle Light District |
| | | 400 | Penryn Light District |
| | | 501 | Penryn Hills PRD#1 |
| | | 502 | Hilltop Court - PRD#2 |
| | | 503 | Ridgewood Heights-PRD #3 |
| | | 504 | Gray Pine Way PRD #4 |
| | | 505 | Blue Oak Ranch - PRD #5 |
| | | 506 | Cerro Vista - PRD #6 |
| | | 507 | Northstar Highlands PRD #7 |
| | | 623 | Regional Waste Water District |

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009**

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|--|----------------|-----------------------------------|
| 501 | County Service Area Govt Activities Fund | 1 | CSA 28 Z01 Dollar Point Light |
| | | 3 | CSA 28 Z03 Foresthill Lgt |
| | | 4 | CSA 28 Z04A1 Lakeshore Lights |
| | | 6 | CSA 28 Z06 Sheridan N/Ent |
| | | 9 | CSA 28 Z09 Dutch Flat Rec |
| | | 10 | CSA 28 Z10 Quail Lake |
| | | 11 | CSA 28 Z11 Sabre City Rec-Lnscp |
| | | 15 | CSA 28 Z15 Golden Oaks Road |
| | | 19 | CSA 28 Z19 Ponderosa Pal Rd |
| | | 22 | CSA 28 Z22 Dry Creek Watershed |
| | | 27 | CSA 28 Z27 Ambulance |
| | | 31 | CSA 28 Z31 Lake Oak Estates Rds |
| | | 32 | CSA 28 Z32 Bell Meadows |
| | | 34 | CSA 28 Z34 Spring Meadows |
| | | 35 | CSA 28 Z35 Woodbridge |
| | | 37 | CSA 28 Z37 Timberline Roads |
| | | 39 | CSA 28 Z39 Placer Industrial Park |
| | | 40 | CSA 28 Z40 Robin Court |
| | | 41 | CSA 28 Z41 Meadow Creek |
| | | 42 | CSA 28 Z42 Pl Ctr Exec |
| | | 43 | CSA 28 Z43 Belle Vista |
| | | 44 | CSA 28 Z44 Natr WD N/Ent |
| | | 45 | CSA 28 Z45 Uncle Joes Ln-Rd |
| | | 46 | CSA 28 Z46 Cedar Oaks Rd&Dr |
| | | 47 | CSA 28 Z47 Stanford Ranch |
| | | 48 | CSA 28 Z48 Hidden Creek |
| | | 49 | CSA 28 Z49 Greenbrae |
| | | 50 | CSA 28 Z50 Country Meadows |
| | | 51 | CSA 28 Z51 Sunset Terrace |
| | | 56 | CSA 28 Z56 Sullivan Ranch |
| | | 57 | CSA 28 Z57 Crother HI N/En |
| | | 58 | CSA 28 Z58 PC Septic Trmt |
| | | 59 | CSA 28 Z59 Bridgewater |
| | | 60 | CSA 28 Z60 Traynor |
| | | 61 | CSA 28 Z61 Discovery Park |
| | | 62 | CSA 28 Z62 Quail Oaks #3 |
| | | 63 | CSA 28 Z63 Mt View |
| | | 64 | CSA 28 Z64 Sqr1 Ck |
| | | 65 | CSA 28 Z65 Grosvenor Downs |
| | | 66 | CSA 28 Z66 Dobbas Ranch |
| | | 67 | CSA 28 Z67 Quail Oaks #1 |
| | | 68 | CSA 28 Z68-3 North Park/Dry Creek |
| | | 69 | CSA 28 Z69 Treelake |
| | | 71 | CSA 28 Z71 Placer Canyon |
| | | 72 | CSA 28 Z72 Southview |
| | | 73 | CSA 28 Z73 Cantershire |
| | | 74 | CSA 28 Z74 Shadow Rock |
| | | 75 | CSA 28 Z75 Kailua Park |
| | | 76 | CSA 28 Z76 Western Placer Fire |
| | | 77 | CSA 28 Z77 Stratford Downs |
| | | 78 | CSA 28 Z78 Kentucky Greens |

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Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|-------------------------|----------------|----------------------------------|
| | | 79 | CSA 28 Z79 Walden Woods #5 |
| | | 80 | CSA 28 Z80 Frances Ridge |
| | | 82 | CSA 28 Z82 Pheasant Grove |
| | | 84 | CSA 28 Z84 Dream Ranch |
| | | 85 | CSA 28 Z85 Pineview |
| | | 87 | CSA 28 Z87 Atwood Ranch |
| | | 88 | CSA 28 Z88 Spring Valley |
| | | 89 | CSA 28 Z89 Rock Creek Meadow |
| | | 90 | CSA 28 Z90 Barton Ranch |
| | | 92 | CSA 28 Z92 Rockview |
| | | 93 | CSA 28 Z93 Granite Oaks |
| | | 94 | CSA 28 Z94 Quarry Meadows |
| | | 96 | CSA 28 Z96 Mammoth Ridge |
| | | 97 | CSA 28 Z97 Sunset West Fire |
| | | 98 | CSA 28 Z98 Carnelian Circle |
| | | 99 | CSA 28 Z99 Tamarack |
| | | 101 | CSA 28 Z101 Almond Knl R&D |
| | | 102 | CSA 28 Z102 Sierra Mesa |
| | | 103 | CSA 28 Z103 Deer Ridge |
| | | 104 | CSA 28 Z104 Black Hawk |
| | | 106 | CSA 28 Z106 Olive Ranch |
| | | 107 | CSA 28 Z107 Foothill Oaks |
| | | 109 | CSA 28 Z109 Oak Leaf Glen |
| | | 111 | CSA 28 Z111 Princeton Club |
| | | 113 | CSA 28 Z113 Parkview |
| | | 114 | CSA 28 Z114 Pine Ridge |
| | | 115 | CSA 28 Z115 Silver Oaks |
| | | 116 | CSA 28 Z116 Col Estates |
| | | 117 | CSA 28 Z117 Whittington Heights |
| | | 120 | CSA 28 Z120 Granite Bay |
| | | 122 | CSA 28 Z122 Rainbow Valley |
| | | 124 | CSA 28 Z124 Bradley Ranch |
| | | 125 | CSA 28 Z125 Balmoral #1&2 |
| | | 128 | CSA 28 Z128 Eagle Ridge Est |
| | | 129 | CSA 28 Z129 Pheasant Knoll |
| | | 132 | CSA 28 Z132 Sterling Pointe |
| | | 134 | CSA 28 Z134 Meadow View Estates |
| | | 135 | CSA 28 Z135 Miners Ravine |
| | | 136 | CSA 28 Z136 Winterhawk |
| | | 141 | CSA 28 Z141 Big Springs |
| | | 145 | CSA 28 Z145 Granite Creek |
| | | 146 | CSA 28 Z146 Eagle Rock Roads |
| | | 147 | CSA 28 Z147 Applegate Park |
| | | 148 | CSA 28 Z148 Winchester |
| | | 150 | CSA 28 Z150 Dutch Flat Fire |
| | | 151 | CSA 28 Z151 Sunset Estates |
| | | 152 | CSA 28 Z152 Chefshire Downs |
| | | 153 | CSA 28 Z153 Atwood Ranch II |
| | | 154 | CSA 28 Z154 Silverwood Rds/Trail |
| | | 155 | CSA 28 Z155 Creekside Meadows |
| | | 157 | CSA 28 Z157 Placer Corp Center |

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**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009**

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|-------------------------------------|----------------|---|
| | | 158 | CSA 28 Z158 Douglas Ranch |
| | | 159 | CSA 28 Z159 Loomis Ranch |
| | | 160 | CSA 28 Z160 Kemper Oaks |
| | | 161 | CSA 28 Z161 Village at Squaw Valley |
| | | 162 | CSA 28 Z162 Squaw Valley Park |
| | | 163 | CSA 28 Z163 Miner's Creek |
| | | 165 | CSA 28 Z165 Dry Creek Fire |
| | | 166 | CSA 28 Z166 Canyon View |
| | | 167 | CSA 28 Z167 Grayhawk |
| | | 168 | CSA 28 Z168 Atwood V |
| | | 169 | CSA 28 Z169 Dry Creek Park |
| | | 170 | CSA 28 Z170 Western Knolls |
| | | 172 | CSA 28 Z172 Mandarin Hill Estates |
| | | 174 | CSA28 Z174 Cavitt Ranch Estates |
| | | 175 | CSA28 z175 Sun Valley Oaks |
| | | 176 | CSA28 Z176 Olympus Village |
| | | 177 | CSA28 Z177 Blackwood Hills |
| | | 178 | CSA28 Z178 Monte Verde Estates |
| | | 179 | CSA 28 Z179 Trailhead |
| | | 180 | CSA 28 Z180 Doyle Ranch |
| | | 181 | CSA 28 Z181 The Vineyard |
| | | 182 | CSA 28 Z182 Old Post Lane |
| | | 184 | CSA28Z184 Bickford Ranch Parks |
| | | 185 | CSA 28 Z185 Blue Oak Ranch Rds |
| | | 187 | CSA 28 Z187 Retreat at Northstar R/D/S |
| | | 188 | CSA28Z188 Bickford Ranch Roads |
| | | 189 | CSA 28 Z189 Bickford Ranch Fire |
| | | 191 | CSA 28 Z191 Atwood III Rds/Drm/Lts |
| | | 193 | CSA 28 Z193 North Auburn/Ophir Fire |
| | | 194 | CSA 28 Z194 Martis Valley Recreation |
| | | 195 | CSA 28 Z195 Rock Saddle Rds/Drm/Lts |
| | | 196 | CSA 28 Z196 Alexandria Estates Landscape |
| | | 197 | CSA 28 Z197 Northstar Highlands Wtr Qtly. |
| | | 199 | CSA 28 Z199 Siller Ranch Water Quality |
| | | 200 | CSA 28 Z200 Martis Camp Transit |
| | | 201 | CSA 28 Z201 Timilick Water Quality |
| | | 202 | CSA 28 Z202 Timilick Transit |
| | | 203 | CSA 28 Z203 Village at Northstar Transit |
| | | 204 | CSA 28 Z204 Northstar Highlands Transit |
| | | 205 | CSA 28 Z205 Northside Transit |
| | | 206 | CSA 28 Z206 Northside Water Quality |
| 502 | County Service Area Enterprise Fund | 2 | CSA 28 Z2A3 Sunset Whitney Swr |
| | | 6 | CSA 28 Z06A1 Sheridan Ent |
| | | 23 | CSA 28 Z23 Blue Canyon SW |
| | | 24 | CSA 28 Z24 Applegate Sewer |
| | | 29 | CSA 28 Z29 W Placer Ir-Wtr |
| | | 55 | CSA 28 Z55 Lavoti Trc Sewer |
| | | 91 | CSA 28 Z91 Auburn Valley |
| | | 173 | CSA 28 Z173 Dry Creek Sewer |
| | | 183 | CSA 28 Z183 Bickford Ranch Sewer |

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009**

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|--|----------------|--|
| 503 | Sewer Maintenance Districts Fund | 1 | Sewer Maint #1 N Auburn |
| | | 2 | Sewer Maint #2 Folsom Lk |
| | | 3 | Sewer Maint #3 Folsom Lk |
| 504 | Placer County RDA Housing Set Aside Fund | 100 | North Tahoe Project Area |
| | | 200 | North Auburn Project Area |
| | | 300 | Sunset Project Area |
| | | 400 | RDA Housing Overhead |
| | | 500 | RDA County Wide Housing Bond |
| 505 | RDA/Economic Development Fund | 100 | North Tahoe Project Area |
| | | 200 | North Auburn Project Area |
| | | 300 | Sunset Project Area |
| | | 400 | RDA Overhead |
| | | 600 | RDA - North Lake Tahoe Bond |
| | | 700 | RDA - North Auburn Bond |
| 511 | Joint Power Authority Fund | 10 | Golden Sierra Agency Trust |
| | | 30 | Golden Sierra Job Training Agency - WIA |
| | | 130 | Western Regional San Lndfil Auth |
| | | 133 | WRSLA Closure/Post Closure |
| | | 137 | WRSLA Self Insurance |
| | | 140 | Placer County Public Financing Authority |
| | | 141 | Gold Country Settlement Funding Corp. |
| | | 145 | North Lake Tahoe Public Fin Authority |
| | | 190 | Sierra Sacramento Valley Ems |
| 513 | IHSS Public Authority | 100 | IHSS Public Authority Program |
| 514 | RDA DEBT SERVICE FUND | 100 | RDA - North Lake Tahoe Bond |
| | | 200 | RDA - North Auburn Bond |
| | | 300 | RDA - County Wide Housing Bond |
| 521 | Cemetery Districts Fund | 100 | Auburn Cemetery |
| | | 108 | Auburn Cemetery Endowment |
| | | 200 | Colfax Cemetery |
| | | 208 | Colfax Cemetery Endowment |
| | | 300 | Newcastle/Rocklin/Gold Hill Cemetery |
| | | 308 | NRG Cemetery Endowment |
| | | 400 | Placer County Cemetery #1 |
| | | 401 | Placer Co Cemetery #1 Ben Asmt District |
| | | 402 | Placer Co Cem Dist - New Cem Development |
| | | 408 | Public Cemetery Endowment |
| | | 500 | Roseville Cemetery |
| | | 508 | Roseville Cemetery Endowment |
| | | 600 | Tahoe Cemetery |
| 608 | Tahoe Cemetery Endowment | | |

**Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009**

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|-----------------------------------|----------------|--|
| 531 | Fire Districts Fund | 310 | Alta Fire |
| | | 330 | Foresthill Fire |
| | | 340 | Loomis Fire |
| | | 350 | Placer Hills Fire |
| | | 351 | Placer Hills Fire Mitigation Funds |
| | | 360 | Newcastle Fire |
| | | 361 | Newcastle Fire Development Fees |
| | | 390 | Penryn Fire |
| | | 410 | Rocklin Fire |
| | | 430 | South Placer Fire |
| | | 431 | South Placer Fire - Mitigation Funds |
| | | 440 | Suburban Pines Community Serv |
| | | 450 | North Tahoe Fire Protection District |
| 541 | Other Districts Fund | 1 | Placer County Fair M&O |
| | | 3 | Squaw Valley Wrt Z1 M&O |
| | | 99 | Air Pollution Control District |
| | | 100 | Mosquito & Vector Control District |
| | | 160 | Air Pollution Control Settlement Funds |
| | | 170 | Air Pollution Recovered Litigation Funds |
| | | 435 | Squaw Valley Water-Fire Fund |
| | | 510 | Newcastle Sanitary |
| | | 550 | Placer County Flood Control District |
| | | 551 | Dry Creek Watershed |
| | | 560 | Auburn Park and Recreation |
| | | 562 | ARD/Auburn City Trust |
| | | 570 | Placer County Res Cons District |
| | | 580 | Local Agency Formation Commission |
| | | 590 | Heather Glen Comm Serv |
| | | 591 | Heather Glen CSD Water Plant System |
| 575 | Governmental Component Units Fund | 275 | Children and Families First Trust |

Placer County
Active Fund and Subfund Accounts
For Fiscal Year 2009

| <i>Fund</i> | <i>Fund Description</i> | <i>SubFund</i> | <i>Sub fund Description</i> |
|-------------|-----------------------------------|----------------|--|
| 701 | School District Debt Service Fund | 61 | Dry Creek Elem 1995-A B&I |
| | | 62 | Dry Creek Elem 1995-B B&I |
| | | 63 | Dry Creek Elem 2007 Ref of 1995-B B&I |
| | | 64 | Dry Creek Elem 2008-A B&I |
| | | 92 | Eureka Elem 1993-A B&I |
| | | 93 | Eureka Elem 1993-B B&I |
| | | 94 | Eureka Elem 1993-C B&I |
| | | 111 | Loomis Elem 1998-A B&I |
| | | 112 | Loomis Elem 1998-B B&I |
| | | 121 | Newcastle Elem 1988 B&I |
| | | 183 | Rocklin Unif 1991-A B&I |
| | | 184 | Rocklin Unif 1991-B B&I |
| | | 185 | Rocklin Unif 1991-C B&I |
| | | 186 | Rocklin Unif 1998-A B&I |
| | | 187 | Rocklin Unif 1998-B B&I |
| | | 191 | Roseville City Elem 1992-A B&I |
| | | 192 | Roseville City Elem 2002-A B&I |
| | | 193 | Roseville City Elem 2002-B B&I |
| | | 201 | Tahoe Truckee Unif 2002-A SFID#2 B&I |
| | | 202 | Tahoe Truckee Unif 1993-B Ref 2004 B&I |
| | | 203 | Tahoe Truckee Unif 2002-B SFID#2 B&I |
| | | 211 | Tahoe Truckee Unif 1993-A B&I |
| | | 213 | Tahoe Truckee Unif 1993 Ser A 1998 B&I |
| | | 214 | Tahoe Truckee Unif 1999-A SFID#1 B&I |
| | | 215 | Tahoe Truckee Unif 1999-A SFID#2 B&I |
| | | 216 | Tahoe Truckee Unif 99A SFID#1 Ref 2001 |
| | | 217 | Tahoe Truckee Unif 99A SFID#2 Ref 2001 |
| | | 218 | Tahoe Truckee Unif 1999-B SFID#1 B&I |
| | | 219 | Tahoe Truckee Unif 1999-B SFID#2 B&I |
| | | 221 | Western Placer Unif 1993 B&I |
| | | 311 | Placer High 1999-A B&I |
| | | 312 | Placer High 1999-B B&I |
| | | 313 | Placer High 1999-C B&I |
| | | 314 | Placer High 1999-A Ref 2005 B&I |
| | | 321 | Roseville High 1992-A B&I |
| | | 322 | Roseville High 1992-B B&I |
| | | 323 | Roseville High 1992-C B&I |
| | | 324 | Roseville High 1992-D B&I |
| | | 325 | Roseville High 1992-E B&I |
| | | 326 | Roseville High 2004 Series A B&I |
| | | 327 | Roseville High 2004 Series B B&I |
| | | 328 | Roseville High 2004 Series C B&I |
| | | 329 | Roseville High SFID 2008 A B&I |
| | | 400 | Rocklin Unif 2002-A B&I |
| | | 401 | Rocklin Unif 2002-B B&I |
| | | 421 | Sierra Coll SFID #1 2004A B&I |
| | | 422 | Sierra Coll SFID #2 2004A B&I |
| | | 423 | Sierra Coll SFID #1 2004B B&I |
| | | 424 | Sierra Coll SFID #2 2004B B&I |

934 Treasurers Fund

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