

# Funds Subject to CBR Sweep--FY17-FY19

	A	B	C	D	E	F	G	H	I
1								LFD believes should not be on list	
2								LFD believes should be on list	
3								LFD believes should not be on list, and sweep is problematic	
4									
5									
6					On Sweep List for End of Year				
7	Added by LFD	Fund Code	Name	Reference	FY17	FY18	FY19	Legislative Finance Notes	Legislative Audit Notes
8		1005	General Fund/Program Receipts	AS 37.05.142-.146, AS 37.10.050-.060			Y	Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30	Agree based on notes in Column H
9	Y	1012	Railbelt Energy Fund	AS 37.05.520	Y	Y		Sweepable; specific mention in Hickel v Cowper	We state sweepable
10	Y	1019	State Land Reforestation	AS 41.17.300	Y	Y		Includes private donations so partially sweepable	We state sweepable
11		1044	AK Debt Retirement Fund	AS 37.15.011	Y	Y	Y	Sweepable; in GF and subject to appropriation	Agree
12		1049	Training and Building Fund	AS 23.20.130	N	N	Y	"special fund separate and apart from all public funds of the state"- --but the fund is regularly appropriated, so sweepable	Disagree - not sweepable. Is a GF subfund.
13		1052	Oil and Hazardous Substance Release Prevention Mitigation Account	AS 46.08.010-.040, AS 43.55.201&.300 AS43.40.005-.007	N	Y	Y	Response account is non-sweepable; prevention and mitigation accounts are sweepable. Consider adding new fund codes	Agree with note in column H. There are different fund codes in IRIS to address.
14		1054	State Employment & Training Program	AS 23.15.625 AS 37.05.146	Y	Y	Y	Sweepable; in GF and subject to appropriation	Agree
15		1076	Marine Highway System Fund	AS 19.65.060, AS 37.05.550	Y	Y	Y	Sweepable; specific mention in Hickel v Cowper	Agree
16		1082	Vessel Replacement Fund	AS 37.05.550	Y	Y	Y	Sweepable; in GF and subject to appropriation	Agree
17	Y	1083	Educational Facilities Maintenance and Construction	AS 37.05.560	Y	Y		Sweepable; specific mention in Hickel v Cowper	We state sweepable
18	Y	1087	Municipal Capital Project Matching Grant	AS 37.06.010	Y	Y		Sweepable; in GF and subject to appropriation	We state sweepable
19	Y	1088	Unincorporated Community Capital Project Matching Grant	AS 37.06.020	Y	Y		Sweepable; in GF and subject to appropriation	We state sweepable
20		1109	Test Fisheries Receipts	AS 16.05.050(a)(14)			Y	Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30	Not a fund based on review of IRIS for FY 19 funds.
21	Y	1134	Fish and Game Civil Fines & Penalties				Y	These are simply GF receipts. OMB lists this as account code 3233	Disagree - not sweepable. Is not a GF subfund.
22		1139	AHFC Dividend				Y	Dividends are appropriated for capital projects; any surplus is appropriated to the capital Income Fund or the GF, both of which are sweepable. There is no reason to list dividends as sweepable because there is never a balance.	Not a fund based on review of IRIS for FY 19 funds.

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7	Added by LFD	Fund Code	Name	Reference	FY17	FY18	FY19	Legislative Finance Notes	Legislative Audit Notes
23		1140	AIDEA Dividend				Y	Dividends are appropriated for capital projects; any surplus is appropriated to the capital Income Fund or the GF, both of which are sweepable. There is no reason to list dividends as sweepable because there is never a balance.	Not a fund based on review of IRIS for FY 19 funds.
24		1141	RCA Receipts	AS 37.05.146(c)(22), AS 42.05.254			Y	Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30	Not a fund based on review of IRIS for FY 19 funds.
25		1150	ASLC Dividend				Y	Dividends are appropriated for capital projects; any surplus is appropriated to the capital Income Fund or the GF, both of which are sweepable. There is no reason to list dividends as sweepable because there is never a balance.	Not a fund based on review of IRIS for FY 19 funds.
26		1151	Technical Vocational Education Program Account	AS 23.15.830 AS 37.10.200	Y	Y	Y	Sweepable; in GF and subject to appropriation	Agree
27		1153	State Land Disposal Income Fund	AS 38.04.022(a), AS 37.05.146(b)	Y	Y	Y	Sweepable; in GF and subject to appropriation	Agree
28		1154	Shore Fisheries Development Lease Program	AS 38.05.082 AS 37.05.146(b)			Y	Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30	Not a fund based on review of IRIS for FY 19 funds.
29		1155	Timber Sale Receipts	AS 38.05.110 AS 37.05.146(b)			Y	Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30	Not a fund based on review of IRIS for FY 19 funds.
30		1156	Receipt Supported Services	AS 37.05. 142 through 146			Y	Often carried forward	Not a fund based on review of IRIS for FY 19 funds.
31		1157	Workers Safety and Compensation Administration Account	AS 23.05.067(e) AS 18.60, AS 23.30	Y	Y	Y	Sweepable; in GF and subject to appropriation	Agree
32		1162	Alaska Oil & Gas Conservation Commission Rcpts	AS 31.05.093, AS 37.05.146(c)(23)			Y	Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30	Not a fund based on review of IRIS for FY 19 funds.
33		1166	Commercial Passenger Vessel Environmental Compliance Fund	AS 46.03.460- 490	Y	Y	Y	Sweepable; in GF and subject to appropriation	Agree
34		1168	Tobacco Use Education and Cessation Fund	AS 37.05.580	Y	Y	Y	Sweepable; in GF and subject to appropriation	Agree
35		1169	<b>PCE Endowment Fund</b>	AS 42.45.070-.085	N	N	Y	If statute placing the fund outside the GF is insufficient to avoid being swept, then the ERA should also be sweepable	Agree with note in column H.
36		1172	Building Safety Account	AS 44.31.025 AS 37.05.146(c)(53)	Y	Y	Y		Agree
37		1173	Miscellaneous Earnings	-			Y	Sweepable; in GF and subject to appropriation	Not a fund based on review of IRIS for FY 19 funds.
38		1180	Alcohol & Other Drug Abuse Treatment & Prevention Fund	AS 43.60.050	Y	Y	Y		Agree
39		1181	Veterans Endowment	AS 37.14.700	N	N		a trust fund--not sweepable	Agree not sweepable. Is a GF subfund.

**Legislative Finance Division**

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40		1195	Snow Machine Registration Receipts	AS 28.39.010-250			Y	Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30	Not a fund based on review of IRIS for FY 19 funds.
41		1197	Alaska Capital Income Fund	AS 37.05.565	Y	Y	Y	Sweepable; in GF and subject to appropriation	Agree
42		1200	Vehicle Rental Tax Receipts	AS 43.52.080			Y	Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30	Not a fund based on review of IRIS for FY 19 funds.
43		1201	Commercial Fisheries Entry Commission Receipts	AS 16.43, AS 16.05.490, AS16.05.530, AS 37.05.146(c)(29)			Y	Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30	Not a fund based on review of IRIS for FY 19 funds.
44		1203	Workers' Compensation Benefits Guaranty Fund	AS 23.30.082	Y	Y	Y		Agree
45		1211	Cruise Ship Gambling Tax	-	Y		Y	This is UGF inside a dedicated fund, but sweepable	<b>Agree sweepable - zero fund balance in FY 18; our previous reporting denotes funding source. Fund 1211 name is Large Passenger Vessel Gambling Tax Account.</b>
46		1213	Alaska Housing Capital Corporation Receipts	-			Y	held by a corporation	Unsure how we reported on final. Is a fund in the SRF with the name AHFC - Alaska Capital Fund
47		1214	Whittier Tunnel Toll Receipts	23 USC 129(a)(3)			Y	There are federal restrictions on tolls-- must be spent for a purpose allowable under Title 23	Not a fund based on review of IRIS for FY 19 funds.
48		1218	146(c)code	AS 37.05.146(c)			Y	Program Receipts that are not part of the unrestricted general fund.  Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30	Not a fund based on review of IRIS for FY 19 funds.
49	Y	1220	Crime Victim Compensation Fund	AS 18.67.162	Y	Y		Includes private donations so partially sweepable	Agree
50		1221	Civil Legal Services Fund	AS 37.05.590	Y	Y	Y	Sweepable; in GF and subject to appropriation	Agree
51		1226	Alaska Higher Education Investment Fund	AS 37.14.750 (fund) AS 14.43 (program)	N	N	Y	Sweepable; in GF and subject to appropriation	Agree but partially sweepable due to donations.
52		1234	License Plates	AS 28.10.421	N	N	Y	Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30	Not a fund based on review of IRIS for FY 19 funds.
53		1237	Vocational Rehabilitation Small Bus. Enterprise Revolving Fd	AS 23.15.130	Y	Y	Y		Agree
54		1243	Statutory Budget Reserve Fund	AS 37.05.540	Y	Y	Y	Sweepable; in GF and subject to appropriation	Agree - IRIS fund # 3200
55		1246	Recidivism Reduction Fund	AS 43.61.010		Y	Y	Sweepable; in GF and subject to appropriation	Agree

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56		1247	Medicaid Monetary Recoveries	37.05.146(c)(59) and AS 09.58 and AS 47.05.210			Y	Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30	Not a fund based on review of IRIS for FY 19 funds.
57		1248	Alaska Comprehensive Health Insurance Fund	AS 21.55.430(a)	Y	Y	Y		Agree
58		1249	Motor Fuel Tax Receipts	AS 43.40.010(f)(g)(j)			Y	Unspent receipts that are not carried forward lapse to the GF at year end; no reason to sweep because all unspent balances are in the GF on 6/30.  Aviation fuel tax receipts are dedicated and should not sweep	Not a fund based on review of IRIS for FY 19 funds.
59		1254	Marijuana Education and Treatment Fund	AS 43.61.010(f)			Y	new fund in FY19. Sweepable; in GF and subject to appropriation	Agree
60									
61	Accounting Codes								These are not accounting codes they are fund code #s!
62	1243	3200	Statutory Budget Reserve Fund		Y	Y	Y	see code 1243	Agree; however OMB list uses FU 1243 which is not an IRIS fund #.
63		3205	Alaska Historical Commission Receipts Account (Partially Sweep)		Y		Y	Includes private donations so partially sweepable	Agree
65		3221	Originator Surety Fund		N	Y	Y		Agree
66		3222	Trauma Care Fund (Partially Sweep)		Y	Y	Y	Partial	Agree
67		3223	Abandoned Vehicle Fund		Y		Y		Agree
68		3225	AMHS Capitalization		Y	Y	Y		Agree
69		3388	\$.01 Per Barrel of Oil Produced Surcharge			Y	Y		Agree
70		3389	\$.04 Per Barrel of Oil Produced Surcharge			Y	Y		Agree
71		N/A	Reappropriations of FY19 Operating Appropriations				Y	Reappropriations and carryforward of operating appropriations are effective June 30; valid appropriations should not be swept, and excess balances lapse to the GF and are swept from there	Appropriations effective June 30 occur before the sweep.