

**POLICIES AND PROCEDURES APPLICABLE  
TO THE TREASURY DIVISION,  
DEPARTMENT OF REVENUE,  
STATE OF ALASKA**



**APPENDIX Q**

**Attachment C to the MOU Pertaining to  
Funds Participating in the GeFONSI**

# MEMORANDUM

**STATE OF ALASKA**

*Department of Administration  
Division of Finance*

**To:** Pamela Leary, Comptroller  
Treasury Division  
Department of Revenue

**Date:** August 23, 2010

**Thru:** Tara Jeans *TJ*  
Accounting Services Supervisor

**From:** Kim Shea *KS*  
Accountant

**Phone:** 465-5610

**Subject:** Revised Updated Attachment C to the Memorandum of Understanding (MOU)

Attached is a revised copy of Attachment C of the MOU between the Departments of Revenue and Administration. Attachment C has been updated to add the following:

**Fund 88000** – Straight A Education Loan Fund

ACPE established this fund to record activity under a new trust that is associated with refinancing Federal Family Education Loans through the federal government's asset-backed commercial paper support program. This was created under the Ensuring Continued Access to Student Loans Act (ECASLA). This fund will receive interest and income earned on the fund.

Income earned on this fund will be considered the same as a Type 1 fund on the MOU, **effective June 1, 2010**. Investment income will be calculated and recorded to the fund.

**Cc:** Scott Jones, Assistant Comptroller  
Treasury Division

Charlene Morrison, Chief Financial Officer  
Department of Education  
Post Secondary Education

Tracy VanHorn, Accounting Technician III  
Treasury Division

Attachment

ATTACHMENT C  
 FUNDS AUTHORIZED TO RECEIVE GENERAL INVESTMENT FUND  
 INVESTMENT INCOME - REVISED August 6, 2010

NOTE	FUND #	DESCRIPTION	DEPT	COLLOCATION CODE	ACCOUNT CODE	STATUTORY OR TRUST AUTHORITY
1	11112	Surplus Property Revolving Fund	2	98811112	65502	AS 44.68.120 & FPM Federal Regulations
2	11115	Statutory Budget Reserve	4	N/A	N/A	AS 37.05.540(d)
2	11119	Fishermen's Fund	7	N/A	N/A	AS 23.35.060(b)
1	11121	Real Estate Surety Fund	8	98811121	65502	AS 08.88.450
1	11122	Oil & Hazardous Substance Release (OHSR) Prevention Account	18	98811122	65502	AS 46.08.010
1	11123	Railbelt Energy Fund	4	98811123	65502	AS 37.05.520
1	11129	OHSR Response Account	18	98811122	65502	AS 46.08.010
1	11135	Group Health and Life Benefits Fund	2	98811135	65502	AS 39.30.095
2	11137	Alaska Marine Highway System Vessel Replacement Fund	25	N/A	N/A	AS 37.05.550
1	11139	Prevention Mitigation Account	18	98811122	65502	AS 46.08.020
1	11140	Exxon Valdez Oil Spill Restoration Fund	4	98811140	65502	Court Case A90-015CR
1	12137	Exxon Valdez Oil Spill Restoration subfund-Shepard Point Project-MOA DOT&PF and U.S. Dept. of Interior	4	98812137	65502	Court Case A90-015CR
2	11146	Municipal Capital Project Matching Grant Fund	8	N/A	N/A	AS 37.06.010
2	11147	Unincorporated Community Capital Project Matching Grant Fund	8	N/A	N/A	AS 37.06.020
1	11153	Response Mitigation Account	18	98811122	65502	AS 46.08.025(b); Sec 26, CH 128, SLA 1994
1	11154	Assistive Technology Loan Guarantee Fund	5	98811154	65502	AS 23.15.125
1	11157	DVA Retiree Health Insurance Fund	2	98811157	65502	AS 39.30.095
1	11162	School Trust Land Sales	10	98811162	65502	Litigation Trust
1	11168	Alaska Clean Water Administrative Operating Account	18	98811169	65502	AS 46.03.035
1	11169	Alaska Clean Water Admininstrative Income Account	18	98811169	65502	AS 46.03.035
1	11171	Alaska Drinking Water Administrative Operating Account	18	98811172	65502	AS 46.03.039
1	11172	Alaska Drinking Water Administrative Income Account	18	98811172	65502	AS 46.03.039
1	11174	Commercial Passenger Vessel Environmental Compliance Fund	18	98811174	65502	AS 46.03.482(a)
1	11179	Election Fund	1	98811179	65502	Federal Regulations

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1	11180	Fisheries Disasters Fund	1	98811180	65502	Federal Regulations
1	11181	Adak Airport Operations Fund	25	98811181	65502	Federal Agreement
2	11182	Alaska Senior Care Fund	6	N/A	N/A	AS 47.45.360(3)
2	11184	Public Education Fund	5	N/A	N/A	AS 14.17.300(b)
2	11185	Alaska Capital Income Fund	4	N/A	N/A	AS 37.05.565(a)
1	11186	Workers' Compensation Benefits Guaranty Fund	7	98811186	65502	AS 23.30.082(a)
2	11187	Municipal Harbor Facility Grant Fund	25	N/A	N/A	AS 29.60.800(a)
2	11188	Alaska Gasline Inducement Reimbursement Fund	4	N/A	N/A	AS 43.90.400(a)
1	11189	Oil & Gas Tax Credit Fund	4	98811189	65502	AS 43.55.028 (b)(2)
2	11200	Community Revenue Sharing Fund	8	N/A	N/A	AS 29.60.850(a)
1	11201	Renewable Energy Grant Fund	8	98811201	65502	AS 42.45.045(a)
1	11202	Originator Surety Fund	8	98811202	65502	AS 06.60.510
2	11207	Crime Victim Compensation Fund	2	N/A	N/A	AS 18.67.162
1	12124	Fish and Game Fund	11	98812124	65502	AS 16.05.110(a)(5)
1	12132	Reclamation Bonding Pool Fund	10	98812132	65502	AS 27.19.040 (b)
2	12135	Alaska Marine Highway System Fund	25	N/A	N/A	AS 19.65.060
1	12142	Illinois Creek Mine Reclamation Trust Operating	10	98812142	65502	AS 37.14.800(b)
1	12144	Sport Fishing Enterprise Account within the Fish and Game Fund	11	98812144	65502	AS 16.05.110(a)(5)
1	12146	Fish and Game Criminal Fines and Penalties Fund	11	98812146	65502	AS 16.05.110(a)(5)
1	12147	Fish and Game Civil Fines and Penalties Fund	11	98812147	65502	AS 16.05.110(a)(5)
1	12152	Teck Cominco Red Dog Mine Reclamation Trust Operating Account	10	98812152	65502	AS 37.14.800(b)
1	14110	Series 2003A Bond Redemption Fund	4	98814110	65502	Federal Arbitrage Requirements
1	14112	Series 2003B Bond Redemption Fund	4	98814112	65502	Federal Arbitrage Requirements
1	14122	Alaska Fish and Game Revenue Bond Redemption Fund	4	98814122	65502	AS 37.15.770(c)
1	21603	AIA Passenger Facility Charge Revenue Fund Application #1	25	98821603	65502	AS 37.15.430 & FAA Federal Regulations
1	21604	FIA Passenger Facility Charge Revenue Fund	25	98821604	65502	AS 37.15.430 & FAA Federal Regulations
1	21611	Memorial Education Revolving Loan Fund	5	98821611	65502	AS 14.43.255(a)

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1	21621	Small Business Economic Development RLF 2	8	98821621	65502	Federal EDA Directive
1	21631	Small Business Economic Development RLF 3	8	98821631	65502	Federal EDA Directive
1	21640	Alaska Clean Water Fund	18	98821640	65502	AS 46.03.032
1	21641	Small Business Economic Development RLF 1	8	98821641	65502	Federal EDA Directive
1	21642	Alcohol and Drug Abuse Revolving Loan Fund	6	98821642	65502	AS 44.29.210 42USC 300x-4a
1	21652	Alaska Drinking Water Fund	18	98821652	65502	AS 46.03.036 & 42 U.S.C.300j-12
1	21654	ATIB-Highway Account	25	98821654	65502	Federal Regulations
1	21656	ATIB-Transit Account	25	98821656	65502	Federal Regulations
1	21657	ATIB-Repayment Account	25	98821657	65502	Federal Regulations
1	21663	Rural Development Initiative Fund	8	98821663	65502	AS 44.88.600
1	24641	Small Business Economic Development RLF4	8	98824641	65502	Federal EDA Directive
1	21678	AIA Passenger Facility Charge Revenue Fund Application #2	25	98821678	65502	AS 37.15.430 & FAA Federal Regulations
1	21627	Bulk Fuel Bridge Loan Fund and Program	8	98821627	65502	AS 29.60.660 (a)
1	21628	Alaska Capstone Avionics Revolving Loan Fund	8	98821628	65502	AS44.33.655 (a)(b)
1	32010	Public School "B" and "C" Lands Trust	10	64000000	22533	Trust Fund
1	32010	Bureau of Justice Assistance Grant Funds	12	64000000	23092	Federal Regulations/Trust
1	32010	Unlicensed Vessel Annuity Retirement Fund	2	64000000	23035	Trust Fund
1	32010	PFD Trust Account	4	64000000	23130	AS 43.23.015(e)
1	32010	Dept of Law Legal Services	3	64000000	23135	Trust Fund
1	32010	Department of Law - Ovcon Cost Share Agreement AntiTrust Case	3	64030200	23136	Trust Fund
1	32010	Department of Law Victims' Restitution Trust	3	64030300	23137	Trust Fund
1	32010	WorldCom Settlement Suspense Account	4	64047001	23140	Trust Fund
1	32010	Alaska Heritage Endowment Fund	5	64000000	23538	AS 37.14.510(a)(2) Trust Fund
1	32010	Juvenile Accountability Incentive (JAIBG)Grant Funds	6	64000000	23572	Federal Regulations/Trust
1	32010	Arctic Winter Games Team Alaska Trust Fund	2	64000000	23576	AS 37.14.600 Trust Fund
1	32010	Aetna Premium Stabilization Reserve - PSR	2	64000000	23143	Trust Fund

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1	32012	Office of Public Advocacy Trust	2	02169999	23027	AS 13.26.370 Trust Fund
3	32018	Unclaimed Property	4	N/A	N/A	AS 34.45.380 Trust Fund
1	33070	Exxon Valdez Settlement Trust	4	98833070	65502	Trust Fund Civil Action No. A91-081 CV
1	33080	Alyeska Settlement Fund	4	98833080	65502	Trust Fund Court Decree
1	12139	Alyeska Settlement subfund-Shepard Point Project-MOA DOT/PF & US Dept of Interior	4	98812139	65502	Trust Fund Court Decree
1	34045	Mental Health Trust Fund	4	98834046	65502	AS 37.14.031 Trust Fund
1	34046	Mental Health Trust Settlement Account	4	98834046	65502	AS 37.14.036(a)
1	34076	Alaska Housing Finance Corporation/ Alaska Capital Fund	4	98834076	65502	SLA 06, CH 13, Section 14. MOU Agreement between AHFC, DOR & DOA
1	36010	Alaska Veterans' Memorial Endowment Fund	4	98836010	65502	AS 37.14.700(a)
1	21690	AHFC Investment Fund	4	98821690	65502	MOU Agreement between AHFC, DOR & DOA
1	82000	Education Loan Fund-Program Administration	5	98882000	65502	AS 14.42.210(a)
1	87000	Bridge Education Loan Fund	5	98887000	65502	AS 37.10.089
**1	88000	Straight A Education Loan Fund	5	98888000	65502	Per terms of Federal Grant
1	Account 60661	1 Cent Response Surcharge Unrestricted Revenue Account	4	98811139	65502	AS 46.08.020 AS 43.55.201
1	Account 60659	4 Cent Prevention Surcharge Unrestricted Revenue Account	4	98811139	65502	AS 46.08.020 AS 43.55.300
1	Appn 18037-08	Lumina Grant Program Grant Program not funded by Corporation	5	05126037	65502	Per terms of grant must be in interest bearing account
3	Appn 37991-14	Reclamation Bond posted by Cook Inlet Energy	10	N/A	N/A	MOU Agreement between DOR & DNR & DOA
Notes: 1. Income is compounded daily and credited monthly by Treasury Division.						
2. Income is only calculated unless the legislature appropriates the income to the fund, in which case it will be credited.						
3. Interest is computed and separately accounted for but will be <b>deposited to the General Fund.</b>						
** New fund or account added or change made on this revision.						

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NOTE	FUND #	DESCRIPTION	DEPT	COLLOCATION CODE	ACCOUNT CODE	STATUTORY OR TRUST AUTHORITY
		Highlighted pending zero balance to remove from MOU.				