



STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT

MEMORANDUM

To: Agency Heads
Agency Fiscal Officers

From: Paul E. Potamianos
Executive Budget Officer

Date: February 4, 2011

Subject: Monthly Reporting Requirement – Nonappropriated Funds, **UPDATE**

The purpose of this memorandum is to update the nonappropriated fund reporting guidance provided in previous transmittals. As background, Public Act 09-7 of the September Special Session amended CGS 4-77 to require that the head of each budgeted agency complete a monthly accounting of nonappropriated funds.

As noted in previous guidance, your report of nonappropriated funds may exclude the following:

- a. Pension funds (fund codes in the 31000 series)
- b. Bond funds and associated debt service (funds in the 13000, 14000 and 17000 series)
- c. Client funds and petty cash (asset accounts in the ranges 10111 to 10196, 10801 to 10839, and 10950)
- d. 12030 – Spec Assess Unemployment Comp
- e. 12050 – Local Capital Improvement
- f. 12051 – Capital Equipment Purchase Fund
- g. 12052 – STEAP – Grants to Local Governments & Others
- h. 12053 – Economic Development & Other Grants
- i. 34001 – Fines Awaiting Distribution
- j. 34003 – Funds Awaiting Distribution
- k. 34005 – Fringe Benefit Recovery
- l. 34008 – Alternate Retirement
- m. 34010 – Agency Trustee Accounts
- n. 35011 – Soldiers, Sailors, and Marines Fund
- o. 35012 – Various Treasurer Trust Funds
- p. 35014 – Unemployment Compensation Fund
- q. 91503 – Other Treasurer's Trust Funds
- r. 93101 – Retired Teach Health Ben Plan

- s. 93201 – Investment Trust Fund
- t. 93301 – Escheat
- u. 93405 – Other Treasurer’s Trust Funds
- v. P1000 – Political Subdivisions Fund
- w. 12033 – Economic Development
- x. 12034 – Economic Assistance Bond Fund
- y. 12035 – Economic Assist Revolving Fund
- z. 12039 – Housing Loan Fund -Taxable
- aa. 12040 – Housing Loan Fund -Tax Exempt
- bb. 12047 – Child Care Facilities
- cc. 12055 – Housing for Homeless with Aids
- dd. 12058 – Property Remedial & Insurance Fund
- ee. 12059 – Hartford Downtown Redevelopment
- ff. 12063 – Housing Assistance Fund - Parent
- gg. 12064 – Housing Assist Fund - Taxable
- hh. 12065 – Housing Assist Fund - Tax Exempt
- ii. 12066 – Housing Trust Fund

Effective with the February 2011 report, the following funds may also be excluded from future reporting:

- jj. 21014 Clean Water Fund – State Acct**
- kk. 21015 Clean Water Fund – Fed Acct**
- ll. 21016 CWF – Long Island Sound Acct**
- mm. 21017 CWF - Drinking Water Acct**
- nn. 21018 CWF - Drinking Water Fed Loan**

As a reminder, **reports are due by the 20th day of each month.** Please direct any questions regarding this reporting requirement to your assigned OPM budget analyst.

cc: Alan Calandro, Office of Fiscal Analysis

Attachment