

Government Code

13303

Notwithstanding any other provision of law, all accounts, special accounts and funds established by statute in the General Fund to reserve specific revenues for a particular department, activity, purpose, or program for an indefinite period of time shall, for accounting and budgeting purposes, on and after July 1, 1978, be excluded in determining, estimating or reporting revenues and transfers, expenditures, receipts, disbursements, assets, liabilities, surplus, or reserves in any balance sheet, budget, or other statement of the financial operations or condition of the General Fund.