



**STATE OF CONNECTICUT**  
*OFFICE OF POLICY AND MANAGEMENT*

**MEMORANDUM**

To: Agency Heads  
Agency Fiscal Officers

A handwritten signature in black ink, appearing to read "Paul E. Potamianos", with a horizontal line extending to the right.

From: Paul E. Potamianos  
Executive Budget Officer

Date: October 12, 2010

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

The purpose of this memorandum is to update the nonappropriated fund reporting guidance provided in Secretary Sisco's letter dated August 9, 2010 (copy attached). 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 the August 9<sup>th</sup> 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

**Effective with the October 2010 report, the following funds may also be excluded from future reporting:**

- 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**

As a reminder, **reports are due by the 20<sup>th</sup> 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