

Department of Finance		Fund: 0122
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Emergency Food Assistance Program Fund		
<u>Legal Citation/Authority</u> Chapter 818, Statutes of 1998 Revenue and Taxation Code section 18852		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> The taxpayer contributions deposited into this fund will be used to supplement the Emergency Food Assistance Program. The Franchise Tax Board and State Controller’s Office will be reimbursed for all costs incurred in connection with this fund. These funds may not be used for the department’s administrative costs.		
<u>Administering Agency/Organization Code</u> Department of Social Services/Org 5180		
<u>Major Revenue Source</u> Voluntary contributions designated on personal income tax returns in excess of the tax liability.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, absent any language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<u>Appropriation Authority</u> These funds are available upon appropriation by the Legislature.		
<u>State Appropriations Limit</u> Always Excluded - The major revenue source is transferred from another fund is an always excluded fund, Personal Income Tax Fund (0091), and should never be double counted.		
<u>Comments/Historical Information</u> Chapter 208, Statutes of 2008 amended this fund and extended the repeal date to January 1, 2014. Chapter 222, Statutes of 2013 extended the repeal date to December 1, 2019 pursuant to Revenue and Taxation Code section 18855.		