

Department of Finance <div style="text-align: center;"> STATE OF CALIFORNIA MANUAL OF STATE FUNDS </div>		Fund: 0352 PAGE 1 Renumbered From:
<u>Legal Title</u> Social Services Subaccount, Sales Tax Account		
<u>Legal Citation/Authority</u> Chapter 13, Statutes of 2011 (ABX1 16) Welfare and Institutions Code section 17600		
<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 Social Services Subaccount is a subaccount of the Sales Tax Account in the Local Revenue Fund (0330). These funds support realignment costs for the county share of nonfederal costs for County Administration, the In-Home Supportive Services Program, the Child Welfare Services Program, the Foster Care Program, the Adoptions Assistance Program, the California Children Services Program, and the California Work Opportunity and Responsibility to Kids Program.		
<u>Administering Agency/Organization Code</u> State - Local Realignment/Org 5195		
<u>Major Revenue Source</u> Sales Tax		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, in the absence of 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> Continuously appropriated		
<u>State Appropriations Limit</u> Always Excluded – The major revenue source is transferred from another fund which will be counted in an always excluded fund, the Sales Tax Account, Local Revenue Fund (0331), and should not be double counted.		
<u>Comments/Historical Information</u> Chapter 89, Statutes of 1991 created this fund. On or before the 27th day of each month, the Controller shall allocate, to the counties' Social Services Account of the local health and welfare trust fund, the amounts deposited and remaining unexpended and unreserved on the 15th day of the month in the Social Services Subaccount of the Sales Tax Account in the Local Revenue Fund.		