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| Department of Finance<br><br><b>STATE OF CALIFORNIA<br/>MANUAL OF STATE FUNDS</b>                                                                                                                                                                                                                                                                                                                                                                                                                       |  | <b>Fund: 0585</b><br><br><b>PAGE 1</b><br>Renumbered<br>From:                                                    |
| <b><u>Legal Title</u></b><br>Counties Children and Families Account, California Children and Families Trust Fund                                                                                                                                                                                                                                                                                                                                                                                        |  |                                                                                                                  |
| <b><u>Legal Citation/Authority</u></b><br>Chapter 157, Statutes of 2009 (AB 1422)<br>Health and Safety Code section 130105 (d)(2)                                                                                                                                                                                                                                                                                                                                                                       |  |                                                                                                                  |
| <b><u>Fund Classification</u></b><br><br><b><u>GAAP Basis</u></b><br>Governmental/Special Revenue Funds                                                                                                                                                                                                                                                                                                                                                                                                 |  | <b><u>Fund Classification</u></b><br><br><b><u>Legal Basis</u></b><br>Governmental/Other Governmental Cost Funds |
| <b><u>Purpose</u></b><br>This fund is established for the 80% of the funds received in the California Children and Families Trust Fund to be allocated and appropriated to county commissions and expended for the purposes authorized in accordance with each county's strategic plan.                                                                                                                                                                                                                 |  |                                                                                                                  |
| <b><u>Administering Agency/Organization Code</u></b><br>California Children and Families Commission/Org 4250                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                  |
| <b><u>Major Revenue Source</u></b><br>Additional taxes imposed on cigarette and tobacco products pursuant to the November 1998 ballot measure, Proposition 10.                                                                                                                                                                                                                                                                                                                                          |  |                                                                                                                  |
| <b><u>Disposition of Fund (upon abolishment)</u></b><br>Any balance remaining in this fund upon abolishment shall revert back to the Children and Families Trust Fund from which it was appropriated.                                                                                                                                                                                                                                                                                                   |  |                                                                                                                  |
| <b><u>Appropriation Authority</u></b><br>This fund is continuously appropriated.                                                                                                                                                                                                                                                                                                                                                                                                                        |  |                                                                                                                  |
| <b><u>State Appropriations Limit</u></b><br>Always Excluded - The major revenue source is transferred from another fund that has already been counted in an always excluded fund, the Children and Families Trust Fund, and should not be double counted.                                                                                                                                                                                                                                               |  |                                                                                                                  |
| <b><u>Comments/Historical Information</u></b><br>Chapter 126 Statutes of 1999 created this fund.<br>The fund and the Commission were originally named the California Children and Families First Trust Fund and California Children and Families First Commission, respectively, in accordance with the California Children and Families First Act of 1998. However, Chapter 126, Statutes of 1999 (AB 1576) renamed the fund, Commission, and Act. The Commission is also known as First 5 California. |  |                                                                                                                  |