

Department of Finance		Fund: 3200
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> CalWORKs Maintenance of Effort 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> This fund shall be used by each county and city and county that receives an allocation of those funds to pay an increased county contribution toward the costs of CalWORKs grants. Each county’s total annual contribution pursuant to this section shall equal the total amount of funds deposited in the county’s CalWORKs Maintenance of Effort Subaccount during that fiscal year in accordance with Welfare and Institutions Code section 17601.20(b).		
<u>Administering Agency/Organization Code</u> State – Local Realignment/Org 5195		
<u>Major Revenue Source</u> Allocations of sales tax and excise tax from the Sales Tax Account (0331) in accordance with Government Code section 30029(a).		
<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> Notwithstanding Government Code section 13340, all moneys in the fund are continuously appropriated without regard to fiscal year.		
<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 13, Statutes of 2011 (ABX1 16) created the CalWORKs Maintenance of Effort Subaccount and requires any funds that would have been deposited into the Mental Health Subaccount instead be deposited into the CalWORKs Maintenance of Effort Subaccount, besides those pursuant to subdivision (a) of Section 30027 of the Government Code.		