

Department of Finance		Fund: 3249
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1
		Renumbered From:
<u>Legal Title</u> Child Poverty and Family Supplemental Support Subaccount, Sales Tax Account		
<u>Legal Citation/Authority</u> Chapter 24, Statutes of 2013 (AB 85) Section 5 Welfare and Institutions Code section 17600 (b) (6)		
<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 Child Poverty and Family Supplemental Support Subaccount is a subaccount of the Sales Tax Account in the Local Revenue Fund (0330). In accordance with Welfare and Institutions Code section 17601.50 the moneys in the Child Poverty and Family Supplemental Support Subaccount shall be allocated to the family support account in the local health and welfare trust fund in each county and city and county by the Controller pursuant to a schedule prepared by the Department of Finance. All funds allocated shall be attributable to the payment of grant increases as authorized by Section 11450.025 of the Welfare and Institutions Code.		
<u>Administering Agency/Organization Code</u> State-Local Realignment/Org 5195		
<u>Major Revenue Source</u> Sales tax proceeds.		
<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, the Local Revenue Fund which consists of the Sales Tax Account is continuously appropriated, without regard to fiscal years.		
<u>State Appropriations Limit</u> Always Excluded –The major revenue source is transferred from another fund which is an always excluded fund, the General Growth Subaccount, Sales Tax Growth Account (0361) and should not be double counted.		
<u>Comments/Historical Information</u> Chapter 24, Statutes of 2013 (AB 85) Section 1 establishes Welfare and Institutions Code section 11450.025 which will increase aid payments from the state to local governments by five percent, effective March 1, 2014 to support the California Work Opportunity and Responsibility to Kids (CalWORKs) program.		