

Department of Finance		Fund: 3183
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Reserve Account, Local Revenue Fund 2011		
<u>Legal Citation/Authority</u> Chapter 40, Statutes of 2011 (AB 118) Government Code section 30025(b)		
<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> Moneys in the Reserve Account shall be used to reimburse a county or city and county for services funded by the Adoption Assistance Program Subaccount, the Foster Care Subaccount, or the Drug Medi-Cal Subaccount of the Health and Human Services Account in accordance with the Government Code sections 30025(g) and 30027(c)(6).		
<u>Administering Agency/Organization Code</u> State – Local Realignment, 2011/Org Code 5196		
<u>Major Revenue Source</u> Allocations of sales tax and excise tax from Local Revenue Fund 2011 in accordance with Government Code section 30027(c)(6).		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code 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 shall be continuously appropriated without regard to fiscal year.		
<u>State Appropriations Limit</u> Always Excluded – The major revenue source is transferred from another fund which has already been counted in an included fund, Local Revenue Fund (3171), and should not be double counted.		
<u>Comments/Historical Information</u>		