

Department of Finance		Fund: 8077
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> California YMCA Youth and Government Fund		
<u>Legal Citation/Authority</u> Chapter 228, Statutes of 2012 (AB 233) Revenue and Taxation Code section 18737		
<u>Fund Classification</u> <u>GAAP Basis</u> Fiduciary Funds/Agency Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds- Non-Federal	
<u>Purpose</u> All money transferred to this fund is allocated to the Franchise Tax Board, the Controller, and the Department of Education for reimbursement of all costs incurred. The balance is distributed by the department to YMCA youth programs in accordance with Revenue and Taxation Code section 18738.		
<u>Administering Agency/Organization Code</u> Department of Education /Org 6100		
<u>Major Revenue Source</u> Voluntary contributions on personal income tax returns pursuant to Revenue and Taxation Code section 18736.		
<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> Upon appropriation by the Legislature pursuant to Revenue and Taxation Code section 18738.		
<u>State Appropriations Limit</u> Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is voluntary contributions made by individuals and deposited in a Trust and Agency Fund.		
<u>Comments/Historical Information</u> August 2014 revision changed the administering agency organization code from 6110 to 6100.		