

Department of Finance <p style="text-align: center;">STATE OF CALIFORNIA MANUAL OF STATE FUNDS</p>	<p style="text-align: right;">Fund: 1027 PAGE 1 Renumbered From:</p>
<p><u>Legal Title</u> California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Account</p>	
<p><u>Legal Citation/Authority</u> Chapter 32, Statutes 2018 (AB 1808) Education Code section 17375 (a)(2), as amended by Chapter 44, Statutes of 2021, (AB 130).</p>	
<p><u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds</p>	<p><u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds</p>
<p><u>Purpose</u> Money in the account will be used to provide one-time grants to school districts under the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program for the following:</p> <ul style="list-style-type: none"> • To construct new school facilities or retrofit existing school facilities for the purpose of providing transitional kindergarten classrooms and full-day kindergarten classrooms pursuant to Education Code section 8973. • For the construction of new preschool classrooms, the modernization of existing preschool classrooms, or the modernization of existing kindergarten and grade 1 to 12, inclusive, classrooms that would be converted to provide California state preschool programs operated by school districts on public school sites. <p>Grants shall be awarded to school districts that lack the facilities to provide transitional kindergarten or full-day kindergarten or that lack facilities that satisfy the design requirements for new kindergarten classrooms, or lack the facility capacity to increase California state preschool program services.</p>	
<p><u>Administering Agency/Business Unit Code</u> School Facilities Aid Program/6350</p>	
<p><u>Major Revenue Source</u> Money appropriated by the Legislature</p>	
<p><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.</p>	
<p><u>Appropriation Authority</u> Upon appropriation by the Legislature.</p>	
<p><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 a transfer from the General Fund that has already been counted and should not be double counted.</p>	
<p><u>Comments/Historical Information</u></p>	

This account was originally created by Chapter 32, Statutes 2018 (AB 1808), Education Code section 17375 (a), which appropriated \$100,000,000 for the 2018-19 fiscal year.

Chapter 44, Statutes of 2021, (AB 130), amended Education Code section 17375, which expanded the purpose by adding California state preschool program and transitional kindergarten classrooms as another purpose of the grants, appropriated the amount of \$490,000,000 for the program for fiscal year 2021-22, and made county offices of education eligible to receive grants for preschool facilities under the program.

September 2021: Retitled from Full-Day Kindergarten Facilities Account, Changed the Budgetary/Legal Basis Classification from General Fund Special Accounts to Other Governmental Cost Funds, and updated the purpose to reflect AB 130, Statutes of 2021 changes.