

Department of Finance		<b>Fund: 0727</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> County Jail Capital Expenditure Fund - Bond Act of 1984		
<b><u>Legal Citation/Authority</u></b> Chapter 4, Statutes of 1984 Penal Code section 4462		
<b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds	<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Nongovernmental/Bond Funds	
<b><u>Purpose</u></b> A depository for proceeds from the sale of bonds relating to the County Jail Capital Expenditure Bond Act of 1984.		
<b><u>Administering Agency/Organization Code</u></b> Department of Corrections and Rehabilitation/Org 5225		
<b><u>Major Revenue Source</u></b> Proceeds from the sale of \$250,000,000 of general obligation bonds.  Advances from the General Fund.		
<b><u>Disposition of Fund (upon abolishment)</u></b> 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.		
<b><u>Appropriation Authority</u></b> Although not specified in legislation, the money in the fund is available only upon appropriation by the Legislature.		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – 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 derived from a Bond Fund.		
<b><u>Comments/Historical Information</u></b> Administering organization changed from 5430 to 5225 per Chapter 10, Statutes of 2005.		