

Department of Finance		Fund: 0164a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Teacher's Replacement Benefits Program Fund		
<u>Legal Citation/Authority</u> Chapter 465, Statutes of 1999 Education Code section 24255		
<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> To pay benefits to members and beneficiaries of the defined benefit program, and the related administrative expenses.		
<u>Administering Agency/Org Code</u> State Teachers' Retirement System/ Org 1920		
<u>Major Revenue Source</u> The portion of the employer contributions determined necessary to fund the replacement benefits program.		
<u>Disposition of Funds (upon abolishment)</u> Upon abolishment of this fund any remaining balances will be returned to the contributing employers.		
<u>Appropriation Authority</u> Continuously appropriated		
<u>State Appropriations Limit</u> Excluded – Revenues in this fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. These revenues are used to: 1) provide direct services or products to the payers and 2) have a logical, direct relationship with the use or purposes for which they are used.		
<u>Comments/Historical Information</u> This fund was administratively abolished pursuant to Government Code section 13306(b) and renumbered to Fund 8005.		