**Legal Title**
Northern California Veterans Cemetery Perpetual Maintenance Fund

**Legal Citation/Authority**
Chapter 604, Statutes of 1999 (SB 4) Section 2  
Military and Veterans Code section 1401 (c) (1)

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<td>GAAP Basis</td>
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**Purpose**
To support the operations and maintenance of the Northern California Veterans Cemetery.

**Administering Agency/Organization Code**
Department of Veterans Affairs/Org 8955

**Major Revenue Source**
Pursuant to Military and Veterans Code section 1400 through 1403, revenue sources are:
- Annual appropriation of $450,000 with total expenditures not to exceed $600,000 per fiscal year.
- Fee of $500 for each spouse or child interred in the cemetery.
- Cash donations for the maintenance and repair of the facility.

**Disposition of Fund (upon abolishment)**
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.

**Appropriation Authority**
Upon appropriation by the legislature in the annual Budget Act.

**State Appropriations Limit**
**Always Excluded** – The major revenue source is transferred from another fund which has already been counted in an included fund, the General Fund (0001), and should not be double counted.

**Comments/Historical Information**
February 2012 revision changed the administering agency organization code from 8955 to 8950.  
August 2014 revision changed the administering agency organization code from 8950 to 8955.