

Department of Finance		<b>Fund: 0351</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Mental Health Subaccount, Sales Tax Account		
<b><u>Legal Citation/Authority</u></b> Chapter 13, Statutes of 2011 (ABX1 16) Welfare and Institutions Code section 17600		
<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> Governmental/Other Governmental Cost Funds	
<b><u>Purpose</u></b> The Mental Health Subaccount is a subaccount of the Sales Tax Account in the Local Revenue Fund (0330). These funds support the realignment of community-based mental health services, state hospital services for county patients, and funding for institutions for mental diseases.		
<b><u>Administering Agency/Organization Code</u></b> State – Local Realignment, 2011/Org 5196		
<b><u>Major Revenue Source</u></b> Sales tax funds that are deposited into the Mental Health Account of the 2011 Local Revenue 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> Continuously appropriated		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – The major revenue source is transferred from another fund which will be counted in an always excluded fund, the Sales Tax Account, Local Revenue Fund (0331), and should not be double counted.		
<b><u>Comments/Historical Information</u></b> Chapter 89, Statutes of 1991 created this fund.  Prior to July 2011, this subaccount was part of 1991-92 Realignment (Org 5195).  Chapter 13, Statutes of 2011 (ABX1 16) created the CalWORKs Maintenance of Effort Subaccount and requires any funds that would have been deposited into the Mental Health Subaccount instead be deposited into the CalWORKs Maintenance of Effort Subaccount, besides those pursuant to subdivision (a) of Section 30027 of the Government Code. ABX1 16 also specifies that funds deposited into the Mental Health Account (3179) then be deposited into the Mental Health Subaccount (0351).		

On or before the 27th day of each month, the Controller shall allocate, to the mental health account of each local health and welfare trust fund, the amounts deposited and remaining unexpended and unreserved on the 15th day of the month in the Mental Health Subaccount of the Sales Tax Account in the Local Revenue Fund.