**Legal Title**  
California Industries for the Blind Manufacturing Fund

**Legal Citation/Authority**  
Welfare and Institutions Code sections 18600-18852 and 18878  
Chapter 943, Statutes of 1949

<table>
<thead>
<tr>
<th>Fund Classification</th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>GAAP Basis</strong></td>
<td><strong>Legal Basis</strong></td>
</tr>
<tr>
<td>Proprietary/Enterprise</td>
<td>Nongovernmental/Working Capital and Revolving Funds</td>
</tr>
</tbody>
</table>

**Purpose**  
The Workshops for the Blind Manufacturing Fund was created by transferring to it all of the assets and liabilities of the Industrial Home for the Blind Manufacturing Fund, the Los Angeles Industrial Workshop Manufacturing Fund, and the San Diego Industrial Workshop Manufacturing Fund.

**Administering Agency/Organization Code**  
Department of Rehabilitation/Org 5160

**Major Revenue Source**  
Income from the sale of products manufactured by the California Industries for the Blind production centers.

**Disposition of Fund (upon abolishment)**  
Payments to meet operating expenses.

Transfers to the Opportunity Work Centers Revolving Fund.

Transfer of unneeded moneys to the General Fund.

Refunds.

**Appropriation Authority**  
Section 18801 of the Welfare and Institutions Code provides that all of the uses of moneys listed under Disposition shall be paid from the fund.

**State Appropriations Limit**  
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 if derived from a Working Capital and Revolving Fund.

**Comments/Historical Information**  
The Welfare and Institutions Code that created this fund was repealed per Chapter 1107, Statutes of 1969.