

Department of Finance		Fund: 0803
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> State Children's Trust Fund		
<u>Legal Citation/Authority</u> Chapter 1399, Statutes of 1982 Welfare and Institutions Code sections 18965-18971 (General Provisions); 18969 (Creation of Fund) Revenue and Taxation Code section 18711		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Funds – Non Federal	
<u>Purpose</u> The State Children’s Trust Fund was created to deposit money received for the purpose of funding child abuse and neglect prevention and intervention programs. It is the Legislature’s intent that this fund will provide for all of the following: <ol style="list-style-type: none"> 1. The development of a public-private partnership by encouraging consistent outreach to the private foundation and corporate community. 2. Funds for large-scale dissemination of information that will promote public awareness regarding the nature and incidence of child abuse and the availability of services for intervention. These public awareness activities will include, but not be limited to, the production of public service announcements, well-designed posters, pamphlets, booklets, videos, and other media tools. 3. Research and demonstration projects that explore the nature and incidence and the development of long-term solutions to the problem of child abuse. 4. The development of a mechanism to provide ongoing public awareness through activities that will promote the charitable tax deduction for the trust fund and seek continued contributions. Funding for the State Children’s Trust Fund will consist of the following: <ul style="list-style-type: none"> • Funds collected from a county for the surcharge on birth certificates, pursuant to Section 18968 of the Welfare and Institutions Code. • Contributions made by taxpayers in excess of their tax liability, pursuant to Section 18711 of the Revenue and Taxation Code. • Grants, gifts, or bequests made from private sources. • Appropriations by the Legislature. The department will expend funds appropriated to it pursuant to Section 18969 for innovative local child abuse and neglect prevention and intervention programs operated by private nonprofit organizations or public institutions of higher education with recognized expertise in fields related to child welfare.		
<u>Administering Agency/ Organization Code</u> Office of Child Abuse Prevention, State Department of Social Services/ Org 5180		
<u>Major Revenue Source</u>		

- Funds received from a county surcharge on birth certificates.
- Contributions made by taxpayers in excess of their tax liability.
- Grants, gifts, or bequests made from private sources.
- Appropriations by the Legislature.

Disposition of Fund (upon abolishment)

Pursuant to Government Code 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.

Appropriation Authority

Money in this fund is available upon appropriation by the Legislature and shall be allocated to the State Department of Social Services for the purpose of funding child abuse and neglect prevention and intervention programs.

In accordance with Welfare and Institutions Code Section 18969 (c), the department may not use more than 5 percent of the funds appropriated pursuant to this section for administrative costs.

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 is derived from voluntary donations.

Comments/Historical Information

Chapter 1399, Statutes of 1982 created the State Children's Trust Fund. Chapter 323/83 amended Section 18969 of the Welfare and Institution Code by adding specific language to:

- Identify the Office of Child Abuse Prevention as the unit within the State Department of Social Services responsible for administering these programs.
- Specify that the programs "...focused on the needs of infants under the age of two years.....".

Chapter 1082, Statutes of 1983 amended Section 18969: substituted "is continuously appropriated without regard to fiscal years" for "shall be appropriated."

Administrative amendment to the State Children's Trust Fund classification from a Nongovernmental/Trust and Agency to a Governmental/ Other Governmental Cost Fund, effective September 24, 2003.