**Legal Title**  
State Employees' Dependant Care Assistance and Health Care Assistance Fund

**Legal Citation/Authority**  
Chapter 967, Statutes of 1989  
Government Code section 1242

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<td><strong>GAAP Basis</strong></td>
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<td>Fiduciary/Agency Funds</td>
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**Purpose**  
This fund would authorize certain state employees to receive, in lieu of a portion of their salaries, the benefits of a State Employees' Dependent Care Assistance Program or a Health Care Reimbursement Account, or both. The fund shall consist of specified amounts deducted from employees' salaries and amounts appropriated therefore in the annual Budget Act and other statutes.

**Administering Agency/Organization Code**  
Department of Personnel Administration/Org 8380

**Major Revenue Source**  
Payroll deductions from employees that elect to participate in the program.

**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**  
The money in the fund is continuously appropriated.

**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 a Trust and Agency Fund (Non-Federal).

**Comments/Historical Information**  
Chapter 809, Statutes of 1988 created this fund.  
Chapter 967, Statutes of 1989 added Government Code section 1242(c) which added a repeal date of July 1, 1990.  
This fund was repealed by its own terms, effective July 1, 1990.