

Department of Finance		Fund: 0836a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Teachers Retirement Fund Account		
<u>Legal Citation/Authority</u> Chapter 1606, Statutes of 1982 Education Code section 24701		
<u>Fund Classification</u> <u>GAAP Basis</u> Fiduciary/Pension Trust Funds	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Retirement Funds	
<u>Purpose</u> Retirees Purchasing Power Protection Account (Fund 837) within the Teachers' Retirement Fund (Fund 835) as a depository for annual appropriations for certain cost-of-living increases for retired certificated and classified school employees. In order to maintain integrity and accountability of the Teachers' Retirement Fund, the Department of Finance, with the concurrence of the State Controller's Office, established the Teachers' Retirement Fund Account.		
<u>Administering Agency/Org. Code</u> State Teachers' Retirement System/Org 1920		
<u>Revenue Sources</u> Contributions by members, school districts, employing agencies, and the state. Income from investments. General Fund appropriations.		
<u>Disposition of Funds (upon abolishment)</u> See Fund #0835.		
<u>Appropriation Authority</u> See Fund #0835.		
<u>State Appropriations Limit</u> Always Excluded – The major revenue source is transferred from another fund which will be already counted in an always excluded fund, the Teachers Retirement Fund Account (0835), and should not be double counted; as well as this fund is derived from a Retirement Fund.		
<u>Historical Comments</u> This fund was administratively abolished pursuant to Government Code section 13306(b), effective 9/11/2000.		