

Department of Finance		<b>Fund: 0876a</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> California Drug Abuse Resistance Education Fund (D.A.R.E.)		
<b><u>Legal Citation/Authority</u></b> Revenue & Taxation Code Section 18785 Chapter 486, Statutes of 1995		
<b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Fiduciary/Trust and Agency-Other	<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Non-Governmental/Trust and Agency-Non-Federal	
<b><u>Purpose</u></b> Revenue would be used for any costs incurred by the Franchise Tax Board and State Controller's Office to administer this fund. The remaining balance is to support Drug Abuse Resistance Education which is a California non-profit organization.		
<b><u>Administering Agency/Organization Code</u></b> Organization Code 1730/Franchise Tax Board		
<b><u>Major Revenue Source</u></b> Funds contributed through designation on the personal income tax return.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Absent any other successor fund being named, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<b><u>Appropriation Authority</u></b> This fund is available upon appropriation by the Legislature.		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – 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).		
<b><u>Comments/Historical Information</u></b> This fund was scheduled for abolishment effective January 1, 1999, pursuant to Chapter 486/95. Chapter 654/98 extended the abolishment date to 1/1/04 unless a later enacted statute deletes that date.		