

<p>Department of Finance</p> <p style="text-align: center;"><b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b></p>	<p><b>Fund: 0900a</b></p> <p style="text-align: center;"><b>PAGE 1</b> Renumbered From:</p>
<p><b><u>Legal Title</u></b> Local Health Capital Expenditure Account, County Health Services Fund</p>	
<p><b><u>Legal Citation/Authority</u></b> Administratively created pursuant to Government Code section 13306(a)</p>	
<p><b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds</p>	<p><b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Nongovernmental/Trust and Agency Funds-- Non-Federal</p>
<p><b><u>Purpose</u></b> To provide specified grants or loans to counties for capital improvements of local health facilities and to provide technical assistance for financing such capital improvements.</p>	
<p><b><u>Administering Agency/Organization Code</u></b> Department of Health Services/Org 4260</p>	
<p><b><u>Major Revenue Source</u></b> Transfers from other funds.  Income from investments.</p>	
<p><b><u>Disposition of Fund (upon abolishment)</u></b> Loans or grants to local jurisdictions.  Departments' administering cost of providing technical assistance.</p>	
<p><b><u>Appropriation Authority</u></b> Section 16715(a) of the Welfare and Institutions Code provides that the money in the account is available for encumbrance without regard to fiscal year.</p>	
<p><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).</p>	
<p><b><u>Comments/ Historical Information</u></b> Chapter 1351, Statutes of 1980 created the Local Health Capital Expenditure Account within the County Health Services Fund. This fund was legislatively created by Welfare &amp; Institutions Code section 16715 which was repealed 01/01/2000, by the terms of Welfare &amp; Institutions Code section 16720. The fund was then administratively created to allow for a 2001 Budget Act transfer to the General Fund, Item 4260-011-0900. However, the transfer was never made.  This fund was abolished pursuant to Government Code section 13306(b), effective May 22, 2008.</p>	