Legal Title
California Youth Soccer and Recreation Development Fund

Legal Citation/Authority
Chapter 975, Statutes of 2002 (SB 1622)
Public Resources Code section 5004.5(c)

Fund Classification
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<th>GAAP Basis</th>
<th>Legal Basis</th>
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<td>Governmental/Special Revenue Funds</td>
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Purpose
Senate Bill 359 created the California Youth Soccer and Recreation Development Program to provide assistance to local agencies and community-based organizations with regard to funding, and fostering the development of, new youth soccer, baseball, softball, and basketball recreation opportunities in the state.
This fund was created for use as a repository of funds derived from federal, state, and private sources to fund the California Youth Soccer and Recreation Development Program (program).
The Department of Parks and Recreation will award grants, on a competitive basis, to local agencies and community-based organizations for the purposes of the program.

Administering Agency/Organization Code
Department of Parks and Recreation/Org 3790

Major Revenue Source
Proceeds from the sale of bonds (Proposition 40), funds derived from federal, state, and private sources.

Disposition of Fund (upon abolishment)
Government Code 16726 provides, upon certification to the State Controller’s Office (SCO) by the committee that the purposes have been affected, the SCO shall transfer the unencumbered cash balance to the General Fund.

Appropriation Authority
Upon appropriation by the Legislature, grants awarded are contingent upon future appropriation in the annual Budget Act.

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 funding source is bond proceeds or the revenues have already been counted and should not be double counted.

Comments/Historical Information
Chapter 877, Statutes of 2001 created this fund. Chapter 975, Statutes of 2002 added softball to the purpose. Per Governor’s message, Proposition 40 proceeds from the sale of bonds (Chapter 875, Statutes of 2001) will be available for certain components of SB 359.