

Department of Finance		<b>Fund: 8006a</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Lupus Foundation of America, California Chapters Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 455, Statutes of 2001 Revenue and Taxation Code section 18837		
<b><u>Fund Classification</u></b> <b><u>GAAP Basis</u></b> Governmental/Special Revenue Funds	<b><u>Fund Classification</u></b> <b><u>Legal Basis</u></b> Nongovernmental/Trust & Agency Funds – Non-Federal	
<b><u>Purpose</u></b> This fund is available for the deposit of voluntary contributions made by taxpayers in excess of their tax liability to be used to fund lupus education, awareness, and research.		
<b><u>Administering Agency/Organization Code</u></b> Department of Health Services/ Org Code 4260		
<b><u>Major Revenue Source</u></b> Contributions made by taxpayers in excess of their tax liability.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<b><u>Appropriation Authority</u></b> Section 18838 of the Revenue and Taxation Code provides that the money in the fund shall be allocated as specified, 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> Funds are appropriated for reimbursement to the Franchise Tax Board and to the State Controller’s Office for costs incurred in connection with their duties relating to this fund, and to the Department of Health Services for allocation to all California-based operating chapters of the Lupus Foundation of America.  Funds may not be used for the Department of Health Services’ administrative costs. Pursuant to legislation, this fund will be repealed five years after the date of establishment.  Pursuant to Chapter 455, Statutes of 2001, and in accordance with Revenue and Taxation Code 18840, this fund is repealed effective January 1, 2006.		