Legal Title
California Central Coast State Veterans' Cemetery at Fort Ord Endowment Fund

Legal Citation/Authority
Chapter 291, Statutes of 2006 (AB 3035) Section 3
Military and Veterans Code section 1451 (a)

Fund Classification
<table>
<thead>
<tr>
<th>GAAP Basis</th>
<th>Legal Basis</th>
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<tbody>
<tr>
<td>Governmental/Special Revenue Funds</td>
<td>Non-Governmental/Trust and Agency Funds-NonFederal</td>
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Purpose
To pay for the nonreimbursable costs of design, construction, operations, and maintenance of the veterans cemetery as prescribed in Military and Veterans Code section 1451 through 1457.

Administering Agency/Organization Code
Department of Veterans Affairs/Org 8955

Major Revenue Source
Donations, fees, earnings from investments and transfers from the state General Fund in accordance with Military and Veterans Code section 1451 through 1457.

Disposition of Fund (upon abolishment)
Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.

Appropriation Authority
Upon appropriation by the Legislature.

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 major revenue source is derived from a Trust and Agency Fund.

Comments/Historical Information
February 2012 revision changed the administering agency organization code from 8955 to 8950.
September 2012 revision changed the GAAP basis classification from Fiduciary Funds/Trust and Agency Funds – Other to the current classification.
August 2014 revision changed the administering agency organization code from 8950 to 8955.