Legal Title
School Supplies for Homeless Children Fund

Legal Citation/Authority
Chapter 459, Statutes of 2012 (SB 1571)
Revenue and Taxation Code section 18896

Fund Classification
<table>
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<th>GAAP Basis</th>
<th>Legal Basis</th>
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<td>Fiduciary Funds/Agency Funds</td>
<td>Nongovernmental/Trust and Agency Funds-Non-Federal</td>
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Purpose
Moneys in this fund shall be allocated as follows:

1. To the Franchise Tax Board, the Controller, and the State Department of Social Services for reimbursement of all costs incurred by the Franchise Tax Board, the Controller, and the State Department of Social Services in connection with their duties under this article.

2. To the State Department of Social Services for the sole purpose of assisting pupils in California pursuant to the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec. 11301 et seq.) by providing school supplies and health-related products to partnering local education agencies for distribution to homeless children.

Administering Agency/Organization Code
Department of Social Services/Org 5180

Major Revenue Source
Voluntary contributions pursuant to Revenue and Taxation Code section 18895.

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 pursuant to Revenue and Taxation Code section 18897.

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 voluntary contributions made by individuals and deposited in a Trust and Agency Fund.

Comments/Historical Information
August 2014 revision changed the administering agency organization code from 6110 to 6100.
Chapter 365, Statutes of 2014 changed the administering agency organization code from 6100 to 5180.