

Department of Finance <p style="text-align: center;">STATE OF CALIFORNIA MANUAL OF STATE FUNDS</p>	<p style="text-align: right;">Fund: 0342 PAGE 1 Renumbered From:</p>
<p><u>Legal Title</u> State School Fund</p>	
<p><u>Legal Citation/Authority</u> California Constitution Article IX, Section 6 Education Code sections 41880-41964 and 14000-14044</p>	
<p><u>Fund Classification</u> <u>GAAP Basis</u> Fiduciary/Agency Funds</p>	<p><u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds</p>
<p><u>Purpose</u> The State Constitution and the Education Code provide that state support for the basic educational program be financed through the State School Fund. Appropriations to the State School Fund are based on the average daily attendance for the previous fiscal year. The actual amount apportioned to school districts is based on the minimum apportionments prescribed by the Constitution and various special allowances in accordance with the Education Code and the Government Code.</p>	
<p><u>Administering Agency/Organization Code</u> Department of Education/Org 6100</p>	
<p><u>Major Revenue Source</u></p> <ol style="list-style-type: none"> 1. Transfers from the General Fund. 2. Oil and mineral rentals from federal lands. 3. Income from investments. 4. Donations received without a designated purpose. 	
<p><u>Disposition of Fund (upon abolishment)</u> 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.</p>	
<p><u>Appropriation Authority</u> California Constitution Article IX, Section 6 prescribes in part, the entire State School Fund shall be apportioned in each fiscal year in such manner as the Legislature may provide. Various sections of the Education Code and Government Code provide the specific statutory authorizations.</p>	
<p><u>State Appropriations Limit</u> Always Excluded – The major revenue source is transferred from another fund which has already been counted in an included fund, General Fund (0001), and should not be double counted.</p>	
<p><u>Comments/Historical Information</u> Appropriations to this fund are pass-through to Local Assistance. The State Controller transfers from the General Fund such sums, in addition to the amounts accruing from other sources, as are necessary to provide for the apportionments certified by the Superintendent of Public Instruction and the Chancellor of the Community Colleges.</p>	

Chapter 940, Statutes of 1973, Sections 3 and 7 divided this fund by creating two parts:

- Part A – restricted for elementary and high school purposes. The Department of Education/Org 6100 has responsibility for amounts apportioned and transferred.
- Part B – restricted for community college purposes. The Board of Governors of the California Community Colleges/Org 6870 has responsibility for amounts apportioned and transferred to all community colleges and adult schools maintained in conjunction with community colleges.

August 2014 revision changed the administering agency organization code from 6110 to 6100.