

Department of Finance		Fund: 3159
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Arts and Entertainment Fund		
<u>Legal Citation/Authority</u> Chapter 449, Statutes of 2009 (AB 524), Section 2 Civil Code section 1708.8 (m)(2)(B)		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Other Governmental Cost Funds	
<u>Purpose</u> Civil Code Section 1708.8 (m) (2) provides that fines collected pursuant to this subdivision shall allocate one-half to the prosecuting agency and deposit one-half into the Arts and Entertainment Fund. Funds may be expended by the California Arts Council to issue grants pursuant to the Dixon-Zenovich-Maddy California Arts Act of 1975 (Chapter 9 (commencing with Section 8750) of Division 1 of Title 2 of the Government Code).		
<u>Administering Agency/Organization Code</u> California Arts Council/Org 8260		
<u>Major Revenue Source</u> One-half of total fines collected.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code 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.		
<u>Appropriation Authority</u> Upon appropriation by the Legislature		
<u>State Appropriations Limit</u> 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 fines.		
<u>Comments/Historical Information</u>		