

Department of Finance		<b>Fund: 8106</b>
<b>STATE OF CALIFORNIA MANUAL OF STATE FUNDS</b>		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Special Olympics Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 465, Statutes of 2016 (AB 2371) Revenue and Taxation Code section 18707		
<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 and Agency Funds – Non-Federal	
<b><u>Purpose</u></b> Funds are used to conduct the activities of the Special Olympics Northern California and the Special Olympics Southern California in support of children and adults with intellectual disabilities in accordance with Revenue and Taxation Code section 18706 through 18709.		
<b><u>Administering Agency/Organization Code</u></b> Department of Social Services/Org 5180		
<b><u>Major Revenue Source</u></b> Voluntary contributions on personal income tax returns.		
<b><u>Disposition of Fund (upon abolishment)</u></b> 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.		
<b><u>Appropriation Authority</u></b> Upon appropriation by the Legislature		
<b><u>State Appropriations Limit</u></b> <b>Always Excluded</b> – The major revenue sources are transferred from an always excluded fund (0091), which has already been counted and should not be double counted.		
<b><u>Comments/Historical Information</u></b>		