

Year-End Financial Reports Information

GAAP Basis

For the Fiscal Year Ended
June 30, 2015



BETTY T. YEE

California State Controller's Office

Table of Contents

| | |
|--|----|
| State Government Reporting Contact List | 1 |
| New for Fiscal Year 2014-15 | 2 |
| Advance Notice for Fiscal Year 2015-16 | 4 |
| Information due September 1, 2015 | 6 |
| Information due October 1, 2015 | 7 |
| GAAP Basis Reporting Introduction | 9 |
| Preparation of the Comprehensive Annual Financial Report (CAFR) | 10 |
| GAAP Data Flow | 11 |
| State Government Reporting Fund Types | 12 |
| Explanation of GAAP and GAAP Adjustments | 13 |
| Examples of GAAP Adjustments for Governmental and Fiduciary Funds | 14 |
| Nonexchange Transactions Summary Table | 22 |
| Examples of GAAP Adjustments for Proprietary Funds | 24 |
| Schedule of Investment Types | 31 |
| Investments Held Outside the State Treasurer | 34 |
| Schedule 1 | 35 |
| Schedule 2 | 37 |
| Schedule 3 | 39 |
| Schedule 4 | 40 |
| Schedule 5 | 41 |
| Appendix A - Example of Proprietary Funds | 43 |
| Appendix B - Statement of Cash Flows | 47 |
| Example of Cash Flows | 52 |
| Appendix C - GAAP System GL Account Codes | 57 |
| Appendix D - GAAP Report Fund Classifications | 64 |
| Appendix E - Example of the Certification Letter and Management Representation Letter | 90 |

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New for Fiscal Year 2014-15

Due Dates:

Generally accepted accounting principles (GAAP) adjustments and unaudited financial statements are due **September 1, 2015**. (See page 6). Audit reports are due **October 1, 2015**. (See page 7).

Emphasis of Existing Requirements:

Several agencies are not providing GAAP entries in order to eliminate commitments from their reserve for encumbrances. Commitments are obligations related to unperformed contracts that should not be encumbered. Commitments can be contractual agreements which may take the form of a grant, loan, or lease agreement, construction contracts, or other contracts for services. The future expenditures related to these commitments are either reimbursed by federal or local grants, funded from a future dedicated revenue source, or the State will not own the resulting asset. (See entry #5 in “Examples of GAAP Adjustments for the Governmental and Fiduciary Funds” page 16).

Standards Implemented in Fiscal Year 2014-15:

GASB Statement No. 68 - *Pension Accounting for Employer and Non-employer Contributing Entities*, this Statement is intended to improve information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency.

This statement replaces the requirements for Statement No. 27, *Accounting for Pensions by State and Local Government Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (thereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statement Nos. 27 and No. 50 remain applicable for pensions that are not covered by the scope of this Statement. This Statement established standards for measuring and recognizing liabilities, deferred outflows, deferred inflows of resources and expense/expenditures. In addition, this Statement details the recognition and disclosure requirements for employers with liabilities to a defined pension plan and for employers whose employees are provided with defined contribution pensions and address circumstances in which a nonemployer entity has a legal requirement to make contributions directly to a pension plan.

The SCO will provide the information needed to allocate, on a per Defined Benefit Retirement Plan basis, your fund's/agency's share of the GASB 68 accounting elements required to be reported in the GAAP statements for compliance with the Governmental Accounting Standards Board Statement No. 68 & Statement No. 71 **by the end of July, 2015**.

GASB Statement No. 69 – *Government Combinations and Disposals of Government Operations*, this Statement is intended to establish accounting and financial reporting standards related to government combinations and disposals of government operations. This Statement also provides: (a) guidance for transfers of operations for transfers of operations that do not constitute entire legally separate entities and in which no significant consideration is exchanged, (b) accounting and financial reporting guidance for disposals of government operations that have been transferred or sold. This Statement requires disclosures to be made about government combinations and disposals of government operations to enable financial statement users to evaluate the nature and financial effects of those transactions.

GASB Statement No. 71 – *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*, the objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government’s beginning net pension liability.

The requirements of this Statement will eliminate the source of a potential significant understatement of restated beginning net position and expense in the first year of implementation of Statement 68 in the accrual-basis financial statements of employers and nonemployer contributing entities. This benefit will be achieved without the imposition of significant additional costs.

Advance Notice for Fiscal Year 2015-16

GASB Statement No. 72 - *Fair Value Measurement and Application*, this Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The requirements of this Statement will enhance comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will enhance fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015.

GASB Statement No. 73 - *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, this Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, Accounting and Financial Reporting for Pensions, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, Financial Reporting for Pension Plans, and Statement 68 for pension plans and pensions that are within their respective scopes.

GASB Statement No. 76 - *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, the objective of this proposed Statement is to identify, in the context of the current governmental financial reporting environment, the sources of accounting principles and the framework for selecting the principles used to prepare financial statements of state and local governmental entities presented in conformity with generally accepted accounting principles (GAAP). The GAAP hierarchy consists of the sources of accounting principles used in preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP and the framework for selecting those principles. This proposed Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The requirements in this Statement, in combination with the related Exposure Draft, Implementation Guide No. 20XX-1, would improve financial reporting by (1) raising the category of implementation guidance in the GAAP hierarchy, thus providing the opportunity for broader public input on the implementation guidance currently included in the Comprehensive Implementation Guide, (2) emphasizing the importance of analogies to authoritative literature when the accounting treatment for an event is not specified in authoritative GAAP, and (3) requiring the consideration of consistency with the GASB Concepts Statements when evaluating accounting treatments specified in non-authoritative literature.

This proposed Statement would supersede Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The requirements of this proposed Statement would be effective for financial statements for periods beginning after June 15, 2015, and would be applied retroactively.

Information due September 1, 2015

- GAAP adjustments – all fund types
- Audit reports for funds for which the reporting period ends December 31, 2014 or before
- Note disclosure information including Investment, Debt Service Schedules and GASB 49 Pollution Remediation Note disclosure and worksheets
- Statement of Changes in Assets and Liabilities for agency funds
- Component units and proprietary funds
- Certification Letter (See Appendix E - Example of the Certification Letter page 2)
- Management Representation Letter (See Appendix E – Example of the Management Representation letter pages 3-6)

Please refer to the agency information request you received in July for information that may be unique to your agency. If your agency did not receive a request and you believe that it should have, please contact our office (see page 1).

Information due October 1, 2015

Audit Reports for funds for which the reporting period ends June 30, 2015, are due October 1, 2015. **If a *Final* audit cannot be provided by that date, then the *Draft* audit must be submitted by October 1, 2015 and the final is due no later than October 15, 2015.**

Independent audit reports should include the following information:

- Financial Statements in the format prescribed by the State Controller's Office
- Interfund elimination and reclassification adjustments
- Description of significant collections of works of arts and historical treasures, and the amount of donations received for the year
- Disclosure of Investment Risks (GASB No. 40)
- Disclosure of Derivative Instruments (GASB No. 53 and GASB No. 64)
- Split Restricted and Unrestricted Net Position (Net Position section of the Statement of Net Position; GASB No. 46 and GASB No. 54)
- Disclosure of OPEB Measurements by Agent Employers and Agent Multiple-Employer Plan (GASB No. 57)
- Disclosure of Financial Instruments Omnibus (GASB No. 59)
- Identify service concession arrangements (GASB No. 60).
- Separate deferred inflows and outflows of resources from assets and liabilities (GASB No. 63).
- Information on transactions related to deferred inflows and outflows of resources (GASB No. 65)
- Information on the specific accounting treatment for transactions relating to operating leases, the purchase of a loan or group of loans, and service fees relating to mortgage loans that were sold (GASB No. 66)
- Information on pension for Defined Benefit Pension Plans and Note Disclosure (GASB No. 67)
- Disclosure of combinations and disposals of government operations, GASB No. 69.
- Information on transactions related to nonexchange financial guarantees (GASB No. 70)
- Disclosure of the source of a potential significant understatement of restated beginning net position and expense in the first year of implementation of Statement 68 in the accrual-basis financial statements of employers and nonemployer contributing entities, GASB 71
- Disclosure of Capital Assets, both tangible and intangible
- Debt service requirements for five subsequent years and in five-year increments thereafter
- Interest to be paid in the future years is required for variable-rate debt
- Terms of variable-rate debt

- Capital lease requirements for five subsequent years and in five-year increments thereafter
- Separate Restricted Assets from the Other Assets (Assets section of the Statement of Net Position).
- Add capital contributions to the Statement of Revenues, Expenses, and Changes in Net Position.
- Component Units should not use transfers in or transfers out.
- The Cash Flow Statement is not required for Component Units.

GAAP Basis Reporting Introduction

The State of California's *Comprehensive Annual Financial Report* (CAFR) is issued by the State Controller's Office (SCO), pursuant to Government Code sections 12460 and 12461. The Controller is required to issue a report prepared strictly in accordance with Generally Accepted Accounting Principles (GAAP). The CAFR is in addition to the *Budgetary/Legal Basis Annual Report*.

To meet these requirements in a timely manner, the SCO requests that agencies report GAAP adjustments, financial statements, and note information by **September 1**, independent draft audit reports by **October 1**, and final reports by **October 15**.

This Year-End Financial Reports Information GAAP Basis manual includes information on the overall process of preparing the CAFR including reclassifying the Budgetary/Legal basis of reporting to GAAP basis reporting.

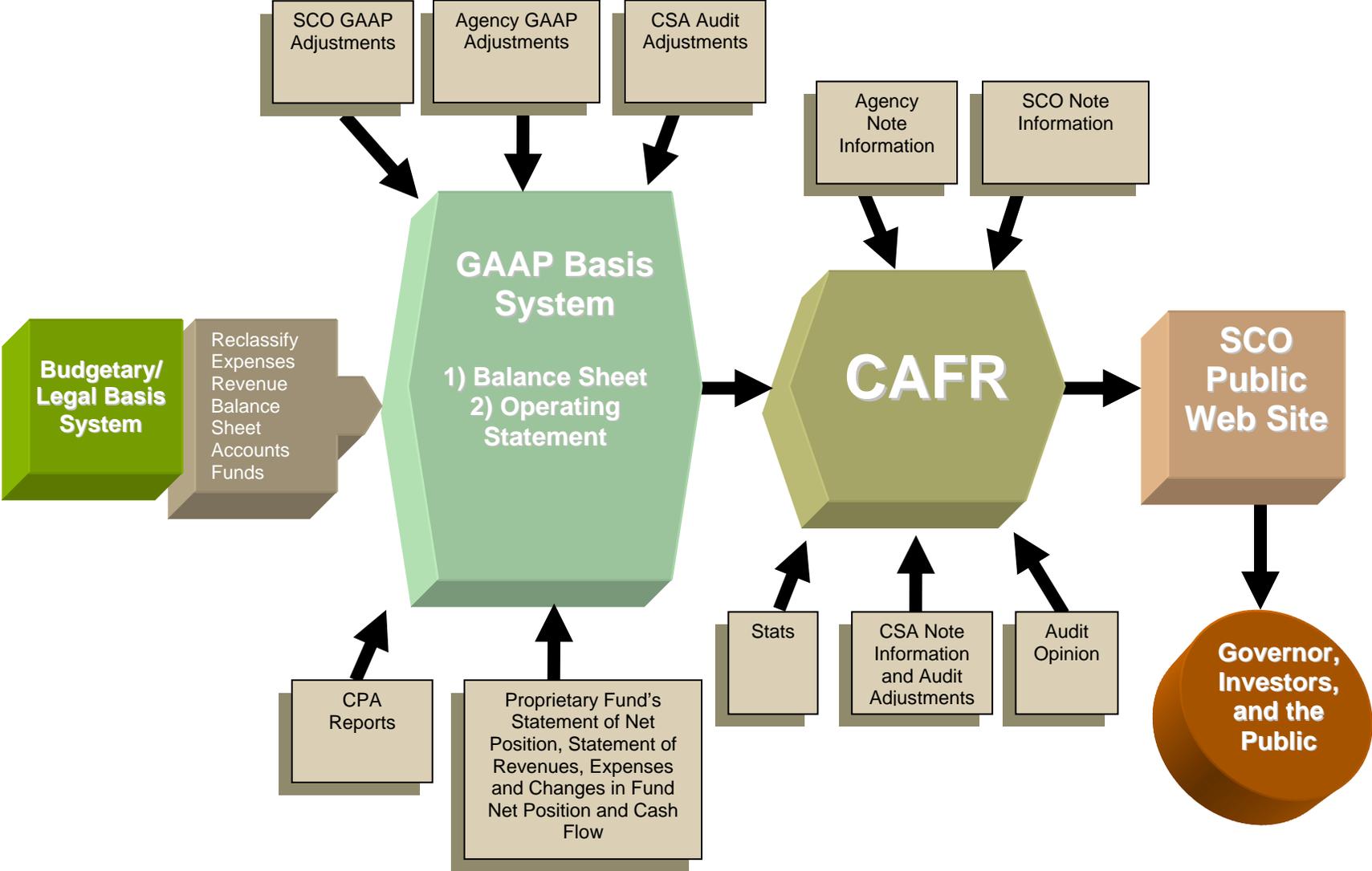
CAFR Preparation Process

The CAFR preparation process begins with the end of the *Budgetary/Legal Basis Annual Report* process. The balances from the Budgetary/Legal basis reporting system are transferred to the GAAP basis reporting system after agencies' year-end reports have been processed. When this process occurs, funds are grouped by fund types, (i.e. general, special revenue, capital projects, etc.). The Budgetary/Legal basis balance sheet and operating statement accounts are reclassified into accounts on a GAAP basis.

For the preparation of the CAFR, the SCO requests information from other divisions within the State Controller's Office and from other state agencies. GAAP adjustments are processed with financial statements (budget and actual, cash flow, agency - changes in assets and liabilities, and capital assets) not generated by the GAAP system. These statements are prepared and the text and tables on the notes are updated for the CAFR. The California State Auditor (CSA) examines this information and incorporates its audit adjustments and note comments into the CAFR.

Upon approval of the CAFR by the State Controller, certain parts of the CAFR (the Independent Auditor's Report, the Management's Discussion and Analysis, the Government-Wide, Fund-Based Financial Statements, and the Notes to the Financial Statements), are extracted from the CAFR and provided to the State Treasurer's Office for inclusion in the Treasurer's official statements. The publication is available at http://www.sco.ca.gov/ard_state_cafr.html.

CAFR Preparation Process Diagram



State Government Reporting Fund Types

Following are the different fund types used in the Budgetary/Legal basis and the GAAP basis.

To determine the GAAP fund type, please refer to Appendix D - GAAP Report Fund Classifications page 64.

Budgetary/Legal Basis Fund Types

| Governmental Cost Funds | | | | | Non-Governmental Cost Funds | | | | |
|-------------------------|-------------------------------------|-------------------------|-----------------|-------------------------------------|---------------------------------------|--|---------------------|---------------|---------------------------|
| General Fund | General Fund Special Accounts | Transportation Funds | Feeder Funds | Other Governmental Cost Funds | Public Service Enterprise Funds | Working Capital and Revolving Funds | Retirement Funds | Bond Funds | Trust and Agency Funds |

GAAP Basis Fund Types

| Governmental Funds | | | | Proprietary Funds | | Fiduciary Funds | | | | Component Units |
|--------------------|-----------------------------|-----------------------|------------------------------|---------------------|---------------------------|-----------------------------------|------------------------|-----------------|---------------------|-----------------|
| General Fund | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Enterprise Funds | Internal Service Funds | Private Purpose Trust Funds | Pension Trust Funds | Agency Funds | Investment Funds | |
| (GF) | (SR) | (DS) | (CP) | (EN) | (IS) | (PPT) | (PT) | (AG) | (IT) | (CU) |

Explanation of GAAP and GAAP Adjustments

In the United States of America, Generally Accepted Accounting Principles (GAAP) are the uniform minimum standards and guidelines for financial accounting and reporting. They provide the standard for measuring financial presentations. If government entities prepared their financial statements without a prescribed set of uniform accounting standards, they would not be comparable and, therefore, not very useful.

The Governmental Accounting Standard Board (GASB) was created as the primary authoritative body to establish financial accounting and reporting standards for government entities. GASB publishes *The Codification of Governmental Accounting and Financial Reporting Standards*. This publication includes the financial accounting and reporting standards that government entities are required to use in order to be in compliance with GAAP. It is the main reference source that the State Controller's Office (SCO) uses for the compilation of the financial statements in the State's Comprehensive Annual Financial Report (CAFR), the SCO must follow the accounting standards and guidelines prescribed and required by GASB in conformance with GAAP.

The State of California Budgetary/Legal Basis annual report is prepared in accordance with state laws and regulations and reflects the past execution of the State's budget. The report does not fully conform to the standards set by GASB; therefore, the SCO must make adjustments and revisions, based on the standards prescribed by GASB, to convert it to a GAAP basis. These adjustments include reclassifying the Budgetary/Legal basis accounts to GAAP balance sheet and operating statement accounts, and adding additional note disclosure, statistical data, and GAAP adjustments.

Most confusing to state agencies are the GAAP adjustments which are made to the Budgetary/Legal basis account balances to bring them into conformance with the financial accounting and reporting standards prescribed by GASB. For example, on a budgetary basis, if bonds were authorized in the amount of \$1,000 but only \$800 was issued, the amount authorized is recognized as an addition to the fund balance on the operating statement including the unissued amount of \$200. However, on a GAAP basis, only the \$800 issued would be recognized as an addition to the fund balance on the operating statement. Therefore, a GAAP adjustment of \$200 (the unissued amount) must be made in order to reduce the fund balance. Additional examples of these GAAP adjustments are provided in the "Examples of GAAP Adjustments for Governmental and Fiduciary Funds" on page 14.

There are other excellent references and sources providing similar information, including the Government Finance Officers Associations (GFOA) publication "Governmental Accounting, Auditing and Financial Reporting (GAAFR)," and CCH's "Governmental GAAP Guide." These references provide additional examples, explanations, and interpretations of the GASB standards.

It should be noted that agencies need not change their records to reflect the GAAP adjustments provided to the SCO. GAAP adjustments are used only for the compilation of the CAFR. In order to prevent duplication, if a non-GAAP adjustment has been reported on a Budgetary/Legal basis, it should not be included again as part of the year-end GAAP information.

Examples of GAAP Adjustments for Governmental and Fiduciary Funds

The following examples are some of the GAAP adjustments the SCO requests from agencies. If any of these adjustments apply to your agency and the amount exceeds \$1,000,000, **please submit the adjustments with the GAAP information request by September 1, 2015.**

Expenditure Reclassification

1. For governmental funds, the GAAP system automatically summarizes all Budgetary/Legal basis expenditures by governmental function based on the agency's organization code (i.e., Agency 2660 - Department of Transportation expenditures are summarized as 0830 - Business and Transportation expenditures). If any of the agency's expenditures were for debt service principal retirement or interest on outstanding bonds or commercial paper, the agency must provide the following **GAAP adjustment**:

| | | |
|--|--------|--------|
| Debt Service - Principal Retirement | 20,000 | |
| Debt Service - Interest and Fiscal Charges | 5,000 | |
| Business and Transportation* | | 25,000 |

To record principal retirement and interest

* Or the expenditure account for your agency's function

2. A reimbursement may result from an expenditure initially made in one fund on behalf of another fund. For example, the General Fund may make an expenditure that benefits several different funds; a portion of the expenditure is to be reimbursed by other funds to the General Fund.

On a Budgetary/Legal basis, when the General Fund receives repayment from the other funds, the entries to be made depend on how the receipt is budgeted. If the receipt is budgeted as a reimbursement, the General Fund debits Cash and credits Expenditures. In that case, no GAAP adjustment is needed.

However, if the receipt is budgeted as a Transfer In, the agency must make the following entries under a **Budgetary/Legal basis**.

General Fund (Reimbursed Fund):

| | | |
|-------------|--------|--------|
| Cash | 35,000 | |
| Transfer In | | 35,000 |

To record reimbursement from other funds

Other Fund (Reimbursing Fund):

| | | |
|--------------|--------|--------|
| Transfer Out | 35,000 | |
| Cash | | 35,000 |

To record reimbursement to General Fund

To properly record reimbursements under GAAP that have been budgeted as a Transfer In, agencies must provide the following **GAAP adjustments**:

General Fund (Reimbursed Fund):

| | | |
|--------------|--------|--------|
| Transfer In | 35,000 | |
| Expenditures | | 35,000 |

To reclassify a Transfer In as a reduction of Expenditures in the reimbursed fund

Other Fund (Reimbursing Fund):

| | | |
|--------------|--------|--------|
| Expenditures | 35,000 | |
| Transfer Out | | 35,000 |

To reclassify a Transfer Out as an increase in Expenditures in the reimbursing fund

3. Unlike the previous adjustment, which relates to reimbursements from one fund to another fund, the following example is related to reimbursements from an **outside entity**; for example, a local government to a state agency.

When an agency provides goods or services to an outside entity, the agency should make the following entries on a **Budgetary/Legal basis**:

| | | |
|--------------|--------|--------|
| Expenditures | 15,000 | |
| Cash | | 15,000 |

To record Expenditures related to goods or services provided to an outside entity

When the agency receives payment from the outside entity, the agency may make the following entry:

| | | |
|--------------|--------|--------|
| Cash | 15,000 | |
| Expenditures | | 15,000 |

To record reimbursement from an outside entity

However, according to GAAP, the proper way to record reimbursements from an outside entity is to record the receipt as revenues of the fund and to record the expenditures incurred by the fund. Therefore, the state agency must make the following **GAAP adjustment**:

| | | |
|--------------|--------|--------|
| Expenditures | 15,000 | |
| Revenues | | 15,000 |

To reclassify reimbursement as Revenues for services rendered to an outside entity

This entry also should be made to record the receipt of revenue and the expenditure when the reimbursements from a State fund that has a GAAP classification as an agency fund or a component unit.

4. Prepaid Items is an asset account on the balance sheet. It accounts for payments in which the benefits have not yet been received. On a **Budgetary/Legal basis**, when an agency makes prepayments for goods or services, it may make the following entries when such purchases take place even though the item purchased might not be used until a later fiscal year:

| | |
|--------------|--------|
| Expenditures | 20,000 |
| Cash | 20,000 |

To record Expenditures related to prepayments

However, according to GAAP, the item is recorded as an asset (Prepaid Item) when purchased and as Expenditures when actually consumed. Therefore, the following **GAAP adjustment** must be made in order to properly show the unused Prepaid Items in the balance sheet:

| | |
|---------------|--------|
| Prepaid Items | 20,000 |
| Expenditures | 20,000 |

To reclassify amount of prepaid expenditures/advances to contractors as Prepaid Items

5. The following example is for Commitments only. Commitments are obligations related to unperformed contracts that may take the form of grant or loan agreements (e.g., grant commitments), lease agreements, construction contracts, or other contracts for services. Grant commitments include commitments usually funded from local assistance appropriations and, therefore, the State will not own the resulting asset. Previously identified commitment obligations include highway construction projects, grants for special education, welfare program funding that will be reimbursed by local and/or federal grants; power purchase contracts that will ultimately be paid with future receipts from charges to users; grant agreements for construction of school buildings and other educational facilities, state parks, and other improvements. On a **Budgetary/Legal basis**, these commitments are generally recorded as encumbrances when the commitments are made (i.e., the grant agreement or contract is executed) as:

| | |
|--------------------------------------|--------|
| Unreserved/Undesignated Fund Balance | 63,000 |
| Reserve for Encumbrances | 63,000 |

To set up Reserve for Encumbrances related to grant commitments

However, in accordance with GAAP, these commitments are not reported as encumbrances because the future expenditures related to these commitments are either reimbursed or funded from other sources and the State will not own the resulting asset. Therefore, the agency must make the following **GAAP adjustment** to reverse the Reserve for Encumbrances made in the **Budgetary/Legal basis** report. The entry would be:

| | |
|--------------------------------------|--------|
| Reserve for Encumbrances | 63,000 |
| Unreserved/Undesignated Fund Balance | 63,000 |

To reduce Reserve for Encumbrances related to “grant commitments” or “commitment contracts”

6. Accrued Liabilities are liabilities recognized before the related cash payment. An agency has no authority to make expenditures for which there is no available appropriation. Under a **Budgetary/Legal basis**, an agency does not accrue liabilities when there is no appropriation, even though there is a valid obligation at June 30 based on a transaction that took place during the fiscal year.

According to GAAP, if a transaction takes place by the end of a fiscal year and a liability exists at June 30, and the liability is expected to be paid within the next 12 months, it will be recorded as a liability of the fund even though there was no appropriation available by June 30. The **GAAP adjustment** would be:

| | |
|-------------------|--------|
| Expenditures | 36,000 |
| Accounts Payable* | 36,000 |

To accrue the liabilities estimated to be paid in the following fiscal year

* Or another liability account depending on the nature of the liability

7. For non-governmental cost funds, encumbrances may be recognized in the agency's records when commitments related to unperformed contracts for goods or services are made. The entry made in the agency's records may have been:

| | |
|--------------------------------------|---------|
| Unreserved/Undesignated Fund Balance | 129,000 |
| Reserve for Encumbrances | 129,000 |

To record encumbrances for purchase orders and contracts

When the agency closes its books at year end, it closes out and eliminates the reserve and recognizes the expenditures and liability as follows:

| | |
|--------------------------------------|---------|
| Expenditures | 129,000 |
| Reserve for Encumbrances | 129,000 |
| Accounts Payable | 129,000 |
| Unreserved/Undesignated Fund Balance | 129,000 |

To record encumbrances as Accounts Payable and Expenditures

However, according to GAAP, encumbrances should not be recognized as expenditures until the goods or services are received. Rather, the encumbered amounts should be included within restricted, committed, or assigned fund balance. Therefore, agencies must provide the following **GAAP** adjustment:

| | |
|---|---------|
| Accounts Payable | 129,000 |
| Unassigned Fund Balance | 129,000 |
| Restricted, committed, or assigned Fund Balance | 129,000 |
| Expenditures | 129,000 |

To eliminate Accounts Payable and Expenditures related to encumbrances

Items #8 and #9 are related to long-term Interfund Receivables or Loans Receivables.

8. On a **Budgetary/Legal basis**, agencies report a Transfer Out or Expenditure when lending money to another fund or entity.

| | | |
|---------------------------|--------|--------|
| Transfer Out/Expenditures | 40,000 | |
| Cash | | 40,000 |

To record new advances or loans

On a **GAAP basis**, when a fund lends money to another fund or entity, only balance sheet accounts are affected. The fund lending money should debit Interfund Receivable (other funds) or Loan Receivable (other entity) and credit Cash. Therefore, the agency must provide the following GAAP adjustment:

| | | |
|--------------------------------------|--------|--------|
| Interfund Receivable/Loan Receivable | 40,000 | |
| Transfer Out/Expenditure | | 40,000 |

To record new Interfund or Loans Receivable as a balance sheet item

9. On a **Budgetary/Legal basis**, when an agency receives repayment from another fund or entity, it records the repayment as a Transfer In or Revenue.

| | | |
|---------------------|-------|-------|
| Cash | 7,500 | |
| Transfer In/Revenue | | 7,500 |

To record the repayment of advances and loans

However, on a **GAAP basis**, when the fund receives repayment from another fund or entity, only balance sheet accounts are affected. Cash is debited and Interfund Receivable or Loan Receivable is credited. Therefore, the agency must provide the following GAAP adjustment needs to be made by the agency:

| | | |
|--------------------------------------|-------|-------|
| Transfer In/Revenue | 7,500 | |
| Interfund Receivable/Loan Receivable | | 7,500 |

To reduce Interfund or Loan Receivable and Transfer In/Revenue related to Interfund or Loan repayment

Items #10 and #11 are related to long-term Interfund Payables or Loans Payable.

10. On a **Budgetary/Legal basis**, agencies report a Transfer In or Revenues when borrowing money from another fund or entity.

| | | |
|---------------------|--------|--------|
| Cash | 40,000 | |
| Transfer In/Revenue | | 40,000 |

To record new advances or loans

On a **GAAP basis**, when a fund borrows money from another fund or another entity, only balance sheet accounts are affected. The fund borrowing money should debit Cash and credit Interfund Payable (other funds) or Loan Payable (other entity). Therefore, the agency must provide the following **GAAP adjustment**:

| | | |
|--------------------------------|--------|--------|
| Transfer In/Revenue | 40,000 | |
| Interfund Payable/Loan Payable | | 40,000 |

To record new Interfund or Loans Payable as a balance sheet item

11. On a **Budgetary/Legal basis**, when an agency repays another fund or entity, it records the repayment as a Transfer Out or Expense.

| | | |
|----------------------|-------|-------|
| Transfer Out/Expense | 7,500 | |
| Cash | | 7,500 |

To record the repayment of advances and loans

However, on a **GAAP basis**, when the fund repays another fund or entity, only balance sheet accounts are affected. Interfund Payable or Loan Payable is debited and Cash is credited. Therefore, the agency must provide the following **GAAP adjustment** needs to be made by the agency:

| | | |
|--------------------------------|-------|-------|
| Interfund Payable/Loan Payable | 7,500 | |
| Transfer Out/Expense | | 7,500 |

To reduce Interfund Payable/Loans Payable and Transfer Out/Expense related to Interfund or Loan repayments

12. On a GAAP basis (GASB No. 65) when an asset is recorded in the governmental fund financial statement but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available. In order to report accounts receivable on the full accrual basis under **GAAP**, agencies must provide the deferred receivables that are expected to be collected, regardless of how long it may take.

| | | |
|---|--------|--------|
| Accounts Receivable (collectable Deferred Receivable) | 10,000 | |
| Deferred Inflows of Resources | | 10,000 |

To record the amount of deferred receivables expected to be collected

However, if the receivable is related to a reimbursement, the agency must make the following **GAAP adjustment**:

| | | |
|--|--------|--------|
| Accounts Receivable (collectable Receivable) | 10,000 | |
| Deferred Inflows of Resources | | 10,000 |

To record the amount of receivables expected to be collected

13. Debt Service Funds

The State has opted to use the early recognition option for debt service funds to recognize an expenditure and liability in the reporting year if debt service fund resources have been provided during the reporting year for payment of principal and interest due early in the following year (within one month). Therefore, if a nondiscretionary principal or interest payment is made in July using resources held in the fund at June 30, the agencies must accrue the debt service liability by making the following **GAAP adjustment**:

Debt Service - Principal Expenditures
Debt Service - Interest Expenditures
G.O. Bonds Payable - current portion

To record the current debt service liability in a debt service fund.

14. Nonexchange Transactions - GASB Statement No. 33 and No. 65

In a nonexchange transaction, a government gives (or receives) value without directly receiving (or giving) equal value in return. An adjustment will be required if the timing of the recognition of nonexchange transactions is different between what is required by GAAP and what is reported by the agency in the Budgetary/Legal basis statements.

The timing of the recognition of each class of nonexchange transactions is outlined in the Nonexchange Transactions Summary Table. The accrual basis of accounting is assumed, except where indicated for revenue recognition.

If your agency's Budgetary/Legal basis statements do not comply with GASB No. 33 and No. 65 for nonexchange transactions, please provide GAAP adjustments only for amounts greater than one million dollars (\$1,000,000).

15. Impairment of Capital Assets - GASB Statement No. 42 - *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*.

A capital asset is considered impaired when its service utility has declined significantly and unexpectedly. Agencies will be required to evaluate prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. A prominent event would be conspicuous or known to the agency. It would be an event or circumstance that has prompted discussion by the governing board, management, or the media. Absent any such event or circumstance, agencies are not required to perform additional procedures to identify potential impairment of capital assets beyond those already performed as part of their normal operations.

If you feel that a prominent event or change in circumstance has occurred and there is a potential impairment of capital assets, please review our summary of GASB No. 42 – *Capital Assets Impairment and Insurance Recoveries Instructions* at <http://www.sco.ca.gov/Files-ARD/BudLeg/gasb42instr.pdf> and follow the instructions provided.

16. Service Concession Arrangement - GASB Statement No. 60 – *Accounting and Financial Reporting for Service Concession Arrangement* (refer to SCO’s website for additional information and reporting).
17. Items Previously Reported as Assets and Liabilities – GASB Statement No. 65 – *Items Previously Reported as Assets and Liabilities* (refer to SCO’s website for additional information and reporting).
18. Combinations and Disposals of Government Operations – GASB No. 69 - *Government Combinations and Disposals of Government Operations* (refer to SCO’s website for additional information and reporting).

Nonexchange Transactions Summary Table

| CLASSES AND TIMING OF RECOGNITION OF NONEXCHANGE TRANSACTIONS | |
|---|--|
| CLASS | RECOGNITION |
| <p>Derived tax revenues</p> <p>Examples: sales taxes, personal and corporate income taxes, motor fuel taxes, and similar taxes on earnings or consumption.</p> | <p>Assets*</p> <p>Period when underlying exchange has occurred or when resources are received, whichever occurs first.</p> <p>Revenues</p> <p>Period when underlying exchange has occurred. (Report advance receipts as current portion of revenues received in advance.) When modified accrual accounting is used, resources also should be “available.”</p> <p>See paragraphs 16 and 30a of GASB No. 33</p> |
| <p>Imposed nonexchange revenues</p> <p>Examples: property taxes</p> | <p>Assets*</p> <p>Period when an enforceable legal claim has arisen or when resources are received, whichever occurs first.</p> <p>Deferred Inflows of Resources*</p> <p>Resources associated with imposed nonexchange revenues received or reported as a receivable before (a) the period for which property taxes are levied or (b) the period when resources are required to be used or when first permitted for all other imposed nonexchange revenues in which the enabling legislation includes time requirements.</p> <p>Revenues</p> <p>Period when resources are required to be used or first period that use is permitted (for example, for property taxes, the period for which levied). When modified accrual accounting is used, resources also should be “available.” (For property taxes, apply NCGA Interpretation No. 3 as amended.)</p> <p>See paragraphs 17, 18, 30b, and 30c of GASB No. 33 See paragraph 9 of GASB No. 65</p> |

| | |
|---|---|
| <p>Government-mandated nonexchange transactions</p> <p>Examples: federal government mandates on state and local governments</p> <p>Voluntary nonexchange transactions</p> <p>Examples: certain grants and entitlements, most donations</p> | <p>Assets*and liabilities</p> <p>Period when all eligibility requirements have been met or (for asset recognition) when resources are received, whichever occurs first.</p> <p>Deferred outflow of resources and deferred inflows of resources*</p> <p>Resources received before time requirements are met, but after all other eligibility requirements have been met, should be reported as deferred outflow of resources by the provider and a deferred inflow of resources by the recipient.</p> <p>Revenues and expenses or expenditures</p> <p>Period when all eligibility requirements have been met. Report advance receipts in the following period as current portion of revenues received in advance. When a provider precludes the sale, disbursement, or consumption of resources for a specified number of years, until a specified event has occurred, or permanently (for example, permanent and term endowments), report revenues and expenses or expenditures when the resources are, respectively, received or paid, and report resulting net position, equity, or fund balance as restricted. When modified accrual accounting is used for revenue recognition, resources also should be “available.”</p> <p>See paragraphs 19 through 25 and 30d of GASB No. 33 See paragraph 10 of GASB No. 65</p> |
| <p>*If there are purpose restrictions, report restricted net Position (or equity or fund balance) for governmental funds as a reservation of fund balance. Note: Advance collections and current portion of advance revenues should be recorded in “Current portion of revenues received in advance”.</p> | |

Examples of GAAP Adjustments for Proprietary Funds

For proprietary funds, the GAAP system automatically summarizes the Budgetary/Legal basis revenues into one GAAP revenue account (Services and Sales) and expenses into one GAAP expense account (Services and Charges). These GAAP revenue and expense accounts may include other types of revenues and expenses that must be reclassified to other appropriate GAAP accounts. Following are three examples to illustrate reclassifying entries. Refer to the list of operating and nonoperating revenue and expense categories on pages 62-63 to determine which types of revenue and expenses may need to be reclassified.

1. Depreciation - For proprietary funds, capital assets are written off/depreciated over their useful life. Because the GAAP system reclassifies all the Budgetary/Legal basis expenditures into one expense account, Services and Charges, agencies must provide the following **GAAP adjustment** to reclassify Depreciation Expense:

| | |
|------------------------------|--------|
| Depreciation Expense | 10,897 |
| Services and Charges Expense | 10,897 |

To reclassify Services and Charges Expense to Depreciation Expense

2. Personal Services Expense - Personal Services Expense includes salaries, wages, and employee benefits, and is one of the major expense accounts used for proprietary funds. The **GAAP adjustment** would be:

| | |
|------------------------------|--------|
| Personal Services Expense | 22,600 |
| Services and Charges Expense | 22,600 |

To reclassify Services and Charges Expense to Personal Services Expense

3. Interest Expense - The GAAP system includes the Interest Expense in the Services and Charges Expense; therefore, the following **GAAP adjustment** is needed:

| | |
|------------------------------|--------|
| Interest Expense | 10,000 |
| Services and Charges Expense | 10,000 |

To reclassify Services and Charges Expense to Interest Expense

Items # 4 and # 5 are related to long-term Interfund Receivables or Loans Receivable.

4. On a **Budgetary/Legal basis**, agencies report a Transfer Out or Expenses when lending money to another fund or entity.

| | | |
|-----------------------|--------|--------|
| Transfer Out/Expenses | 40,000 | |
| Cash | | 40,000 |

To record new advances or loans

On a **GAAP basis**, when a fund lends money to another fund or entity, only balance sheet accounts are affected. The fund lending money should debit Interfund Receivable (other funds) or Loan Receivable (other entity) and credit Cash. Therefore, the agency must provide the following **GAAP adjustment**:

| | | |
|--------------------------------------|--------|--------|
| Interfund Receivable/Loan Receivable | 40,000 | |
| Transfer Out/Expenses | | 40,000 |

To record new Interfund or Loans Receivable as a balance sheet item

5. On a **Budgetary/Legal basis**, when an agency receives repayment from another fund or entity, it records the repayment as a Transfer In or Revenue.

| | | |
|---------------------|-------|-------|
| Cash | 7,500 | |
| Transfer In/Revenue | | 7,500 |

To record the repayment of advances or loans

However, on a **GAAP basis**, when the fund receives repayment from another fund or entity, only balance sheet accounts are affected. Cash is debited and Interfund Receivable or Loan Receivable is credited. Therefore, the agency must provide the following **GAAP adjustment**:

| | | |
|--------------------------------------|-------|-------|
| Transfer In/Revenue | 7,500 | |
| Interfund Receivable/Loan Receivable | | 7,500 |

To reduce Interfund Receivable/Loan Receivable and Transfer In/Revenue related to Interfund or Loan repayment

Item #6 and #7 are related to long-term Interfund Payables and Loans Payable.

6. On a **Budgetary/Legal basis**, an agency should report a Transfer In or Revenues when borrowing money from another fund or entity.

| | | |
|---------------------|--------|--------|
| Cash | 40,000 | |
| Transfer In/Revenue | | 40,000 |

To record new advances or loans

On a **GAAP basis**, when a fund borrows money from another fund or another entity, only balance sheet accounts are affected. The fund borrowing money should debit Cash and credit Interfund Payable (other funds) or Loan Payable (other entity). Therefore, the agency must provide the following **GAAP adjustment**:

| | | |
|--------------------------------|--------|--------|
| Transfer In/Revenue | 40,000 | |
| Interfund Payable/Loan Payable | | 40,000 |

To record new Interfund Payable or Loans Payable as a balance sheet item

7. On a **Budgetary/Legal basis**, when an agency repays another fund or entity, it records the repayment as a Transfer Out or Expense.

| | | |
|----------------------|-------|-------|
| Transfer Out/Expense | 7,500 | |
| Cash | | 7,500 |

To record the repayment of advances or loans

However, on a **GAAP basis**, when the fund repays another fund or entity, only balance sheet accounts are affected. Interfund Payable or Loan Payable is debited and Cash is credited. Therefore, the agency must provide the following **GAAP adjustment**:

| | | |
|--------------------------------|-------|-------|
| Interfund Payable/Loan Payable | 7,500 | |
| Transfer Out/Expense | | 7,500 |

To reduce Interfund Payable/Loan Payable and Transfer Out/Expense related to Interfund or Loan repayment

8. Compensated absences are absences for which employees will be paid, such as vacation and personal leave. A liability for compensated absences must be accrued if the time is earned and not yet taken by employees. On a **Budgetary/Legal basis**, an accrual for compensated absences is not made. However, according to **GAAP**, the SCO is required to report the accrual of such liabilities.

The compensated absences liability should be calculated based on the salary rate in effect at the balance sheet date, multiplied by the sum of the employee's accumulated vacation and personal leave hours. The calculated compensated absences liability is recorded as a Personal Services Expense (the expense account used to report salaries, wages, and employee benefits), and as a liability under Compensated Absences Payable. The amount expected to be paid (used) within 12 months after the end of the fiscal year is recorded as a current liability. The remaining amount is recorded as noncurrent liability. The **GAAP adjustment** would be:

| | | |
|---|-------|-------|
| Personal Services Expense | 2,954 | |
| Compensated Absences Payable - current portion | | 1,954 |
| Compensated Absences Payable - noncurrent portion | | 1,000 |

To record compensated absences liability

9. This adjustment for the accrual of workers' compensation claims is derived from reports provided by the State Compensation Insurance Fund (SCIF) that show the total cost of all open and known disability claims as of the end of the fiscal year. This amount is accrued as a Liability on the balance sheet and is based on established claims criteria such as the age of the injured person, occupation, and type of injury. SCIF initially pays the workers' compensation benefit and is then reimbursed by various state funds.

The workers' compensation liability should be recorded as "Personal Services Expense" on the income statement and "Workers Compensation Benefits Payable" on the balance sheet. The amount expected to be paid (used) within 12 months after the end of the fiscal year is recorded as a current liability. The remaining amount is recorded as a noncurrent liability. The **GAAP adjustment** would be:

| | | |
|--|-----|-----|
| Personal Services Expense | 521 | |
| Workers Compensation Benefits Payable - current portion | | 400 |
| Workers Compensation Benefits Payable - noncurrent portion | | 121 |

To record workers' compensation liability

Items #10 and #11 are related to long-term bonds.

10. On a **Budgetary/Legal basis**, when bonds are issued, agencies may record the bond proceeds as a revenue source on the operating statement. On a **GAAP basis**, when bonds are issued, only balance sheet accounts are affected. Cash is debited (increased) and Bonds Payable is credited (increased). Therefore, the revenue source must be eliminated for GAAP purposes through the following entry:

| | |
|----------------------------|--------|
| Services and Sales Revenue | 20,000 |
| Bonds Payable | 20,000 |

To record bond liability and reduce Services and Sales Revenue related to bond issuance

11. On a **Budgetary/Legal basis**, when a bond principal payment is made, agencies may record the bond payment as an expense on the operating statement. On a **GAAP basis**, when a bond principal payment is made, only balance sheet accounts are affected. Bonds Payable is debited (reduced) and Cash is credited (reduced). Therefore, the expense must be eliminated for GAAP purposes through the following entry:

| | |
|------------------------------|-------|
| Bonds Payable | 7,725 |
| Services and Charges Expense | 7,725 |

To reduce Bonds Payable and Services and Charges Expense related to bond principal payment

Item #12 and #13 are related to Capital Assets.

12. On a **Budgetary/Legal basis**, agencies may record the capital asset purchase as an expense on the operating statement. On a **GAAP basis**, when capital assets are purchased, only balance sheet accounts are affected. Capital Assets are debited (increased) and Cash is credited (reduced). Therefore, this expense must be eliminated for GAAP purposes through the following entry:

| | |
|------------------------------|--------|
| Capital Assets | 10,000 |
| Services and Charges Expense | 10,000 |

To record capital asset purchase

13. Additionally, the following GAAP entry would be needed to record Depreciation Expense for the period on the above Capital Assets. For example, assuming the Capital Assets were purchased on July 1 of the current fiscal year and have a useful life of five years, then the Depreciation Expense would be recorded as follows:

| | | |
|--------------------------|-------|-------|
| Depreciation Expense | 2,000 | |
| Accumulated Depreciation | | 2,000 |

To record Depreciation Expense not recognized in Budgetary/Legal Basis Statements

14. For non-governmental cost funds, encumbrances are recognized as expenditures and are included as part of Accounts Payable in the agency's records, as well as in the **Budgetary/Legal Basis** Annual Report. However, according to **GAAP**, encumbrances should not be recognized as expenses until the goods or services are received. Therefore, agencies must provide the following **GAAP adjustment**:

| | | |
|------------------|---------|---------|
| Accounts Payable | 129,000 | |
| Expenses | | 129,000 |

To eliminate Accounts Payable and Expenses related to encumbrances

15. Accrued Liabilities are liabilities recognized before the related cash payment. An agency has no authority to make expenditures for which there is no available appropriation. Under a **Budgetary/Legal basis**, an agency does not accrue liabilities when there is no appropriation even though there is a valid obligation at June 30 based on a transaction that took place during the fiscal year.

According to GAAP, if a transaction takes place by the end of a fiscal year and a liability exists at June 30 and the liability is expected to be paid within the next 12 months, it will be recorded as a liability of the fund even though there was no appropriation available by June 30. For example, if an entity is involved in numerous lawsuits, the legal proceedings have a high probability of resulting in a decision against the entity, and the amount of the liability can be estimated, the portion of the liability expected to be paid within the following 12 months is accrued as a liability in the financial statements. The **GAAP adjustment** would be:

| | | |
|--------------------|--------|--------|
| Expenditures | 36,000 | |
| Other Liabilities* | | 36,000 |

To accrue the contingent tort liabilities estimated to be paid in the following fiscal year

* Or another liability account depending on the nature of the liability

16. Nonexchange Transactions - GASB Statement No. 33 and No. 65

In a nonexchange transaction, a government gives (or receives) value without directly receiving (or giving) equal value in return. An adjustment will be needed if the timing of the recognition of nonexchange transactions is different between what is required by GAAP and what is reported by the agency in the Budgetary/Legal basis statements.

The timing of the recognition of each class of nonexchange transactions is outlined in the Nonexchange Transactions Summary Table under the Examples of GAAP Adjustments for Governmental and Fiduciary Funds section. The accrual basis of accounting is assumed, except where indicated for revenue recognition.

If your agency's Budgetary/Legal basis statements do not comply with GASB No. 33 and No. 65 for nonexchange transactions, please provide GAAP adjustments only for amounts greater than one million dollars (\$1,000,000).

17. Impairment of Capital Assets - GASB Statement No. 42 - *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries.*

A capital asset is considered impaired when its service utility has declined significantly and unexpectedly. Agencies will be required to evaluate prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. A prominent event would be conspicuous or known to the agency and would be an event or circumstance that has prompted discussion by the governing board, management, or the media. Absent any such event or circumstance, agencies are not required to perform additional procedures to identify potential impairment of capital assets beyond those already performed as part of their normal operations.

If you feel that a prominent event or change in circumstance has occurred and there is a potential impairment of capital assets, please review our summary of GASB No. 42 - *Capital Asset Impairment and Insurance Recoveries Instructions* at <http://www.sco.ca.gov/Files-ARD/BudLeg/gasb42instr.pdf> and follow the instructions provided.

18. Service Concession Arrangement GASB Statement No. 60 – *Accounting and Financial Reporting for Service Concession Arrangement* (refer to SCO's website for additional information and reporting).

19. Items Previously Reported as Assets and Liabilities – GASB Statement No. 65 – *Items Previously Reported as Assets and Liabilities* (refer to SCO's website and additional information and reporting).

20. Combinations and Disposals of Government Operations – GASB No. 69 - *Government Combinations and Disposals of Government Operations* (refer to SCO's website for additional information and reporting).

Schedules of Investment Types

Purpose

The purpose of these schedules is to report the types of investments of a particular fund and the potential risk involved with those investments. We are asking agencies to provide this information because it is available only at the agency level.

Instructions

The Schedules of Investment Types is due by **September 1, 2015**, for non-audited funds and by **October 1, 2015**, for audited funds.

The schedules shown on pages 34 - 41 are required for all unaudited funds that have investments and for those audited funds that do not have sufficient GASB No. 40 note disclosure in their audit reports.

These schedules comply with GASB Statement No. 40 which became effective in fiscal year 2004-05; the summary of GASB No. 40 reads as follows:

The deposits and investments of state and local governments are exposed to risks that have the potential to result in losses. This Statement addresses common deposit and investment risks related to credit risk, concentration of credit risk, interest rate risk, and foreign currency risk. As an element of interest risk, this Statement requires certain disclosures of investments that have fair values that are highly sensitive to changes in interest rates. Deposit and investment policies related to the risks identified in this Statement also should be disclosed.

Portions of GASB No. 40 modified or eliminated information in GASB No.3, *Deposits with Financial Institutions, Investments (including Repurchase Agreements)*. The custodial credit risk disclosures of GASB No. 3 are modified to limit required disclosures to:

- Deposits that are not covered by depository insurance and are (a) uncollateralized, (b) collateralized with securities held by the pledging financial institution, or (c) collateralized with securities held by the pledging financial institution's trust department or agent but not in the depositor-government's name.
- Investment securities that are uninsured, are not registered in the name of the government, and are held by either (a) the counterparty or (b) the counterparty's trust department or agent but not in the government's name.

The risk category 1 and 2 deposits and investments are eliminated. The requirement to disclose significant activity during the fiscal year that was not present at year-end has been eliminated. Disclosures should focus on year-end balances only. GASB No. 3 also eliminates the requirement to disclose both the carrying amount and fair value of investments by requiring that investments be disclosed at book value. However, this GASB does not change the required disclosure of authorized investments or the requirements for reporting certain repurchase agreements and reverse repurchase agreements, and it maintains, with modification, the level-of-detail disclosure requirements of GASB No. 3.

Entities may not be exposed to all risks included in GASB No. 40. Following “exception-based reporting,” entities are not required to disclose risks that do not apply to them. For those risks that do apply, GASB No. 40 requires a brief disclosure of all formal policies relating to these risks. Entities are not requested to disclose informal policies and investment practices. If no formal policy exists, a statement that no policy has been adopted would be included as a disclosure. In cases when the entity has a more restrictive policy than its statutory authority, both policies must be disclosed.

Types of Risks Disclosed under GASB No. 40

Credit Risk

Credit risk exists when there is a possibility that the issuer or other counterparty to an investment may be unable to fulfill its obligations. GASB No. 40 requires disclosure of credit quality ratings for investments in debt securities and investments in external investment pools, money market funds, bond mutual funds, and other pooled investments of fixed-income securities.

Investments may be aggregated by rating category within the disclosure. Ratings are set by nationally recognized statistical rating organizations (Fitch Ratings, Moody’s Investors Service, and Standard & Poor’s). In cases where an investment is unrated, a disclosure noting that the investment is unrated is required.

Unless there is information to the contrary, credit quality ratings disclosures do not apply to debt securities of the U.S. government or obligations of U.S. government agencies that are explicitly guaranteed by the U.S. government, including Government National Mortgage Association (GNMA), the Export-Import Bank (EXIMBANK), and the Small Business Administration (SBA).

Custodial Credit Risk

Custodial credit risk for deposits exists when, in the event of the failure of a depository financial institution, a government may be unable to recover deposits, or to recover collateral securities that are in possession of an outside party. Custodial credit risk for investments exists when, in the event of the failure of the counterparty to a transaction, a government may be unable to recover the value of investment or collateral securities that are in the possession of an outside party. While GASB No. 3 requires disclosure of custodial credit risk, GASB No. 40 amends the requirements first cited in GASB No. 3.

Originally, GASB No. 3 discussed three categories of custodial credit risk. Deposit and investment balances classified under the traditional risk categories of 1 and 2 have been determined under GASB No. 40 to be exposed to only minimal risk. Based on this conclusion, the GASB chose to limit disclosure of custodial risk to deposits and investments that meet the definition of “Category 3,” as defined in GASB No. 3.

Concentration of Credit Risk

Concentration of credit risk exists when an increased risk of loss occurs as more investments are acquired from one issuer (i.e., lack of diversification).

GASB No. 40 requires disclosures of investments by amount and issuer for any issuer that represents 5% or more of total investments. This requirement does not apply to investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds and external investment pools, and other pooled investments.

Interest Rate Risk

Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment's fair value. GASB No. 40 requires that interest rate risk be disclosed using one of five approved methods. Entities should choose the method(s) that they use to manage interest rate risk. There are different methods that may be presented for different types of investments. However, the State Controller's Office has selected the weighted average maturity as its primary method.

Weighted average maturity (WAM) measures time horizons (i.e., the time when investments become due and payable) in years or months and applies a weight to reflect dollar size of individual investments within an investment type.

Interest rate risk disclosures are required for all debt investments as well as investments in mutual funds, external investment pools, and other pooled investments that do not meet the definition of a 2a7-like pool. Also, disclosures are required for any assumptions regarding cash flow timing, interest rate changes, and other factors and contract terms, such as coupon multipliers, benchmark indexes, reset dates, and embedded options that cause the fair value of investments to be highly sensitive to interest rate changes.

Foreign Currency Risk

Foreign currency risk exists when there is a possibility that changes in exchange rates could adversely affect an investment's or a deposit's fair value. GASB No. 40 requires disclosures of value in U.S. dollars by foreign currency denomination and by investment type for investments denominated in foreign currencies. These disclosures are not required to be separated from other risk disclosures relating to these investments.

No foreign currency risk disclosure is required for limited partnerships unless the limited partnership is itself an investment in foreign currency or for international mutual funds unless the investment in the mutual fund is a significant portion of the entity's investments.

If you are unsure of how to classify your investments by risk, contact your broker or dealer.

Note that investments are to be stated at "Fair Value."

Ensure that debt securities are reported in detail and are broken down into categories such as corporate bonds, U.S. government and agency securities, municipal bonds, mortgage loans and notes, etc.

**STATE CONTROLLER'S OFFICE
 INVESTMENTS HELD OUTSIDE THE STATE TREASURER
 AS OF JUNE 30, 20____
 (in thousands)**

Agency Name: _____
 Fund Name: _____
 Fund Number: _____

Investment Policies

Does your agency have investment policies (pursuant to California Government Code §16430 and 16480 and/or the Entity's policy) related to the following risk exposures?

| <u>Investment Risks</u> | <u>Investment Policies</u> | | |
|---|----------------------------|-----------|------------|
| | <u>YES</u> | <u>NO</u> | <u>N/A</u> |
| Credit risk (Schedule 2) | _____ | _____ | _____ |
| Interest rate risk (Schedule 2) | _____ | _____ | _____ |
| Custodial credit risk (Schedule 3) | _____ | _____ | _____ |
| Concentration of credit risk (Schedule 4) | _____ | _____ | _____ |
| Foreign currency risk (Schedule 5) | _____ | _____ | _____ |

If **YES**, include a brief description (Schedule 1) to identify the following:

- The investment types that are authorized for the Entity by the California Government Code and/or the Entity's investment policy and certain provisions of the California Government Code; and/or the Entity's investment policy that addresses interest risk, credit risk, concentration of credit risk, custodial credit risk, and foreign currency risk.
- The investment types that are authorized for investments held by the bond trustee and certain provisions of these debt agreements that address interest rate risk, concentration of credit risk, custodial credit risk, and foreign currency risk.

In additional, please complete the attached schedules for which you indicated "**YES**" above

Check **NO**, if you are exposed to the risk but do not have an investment policy that addresses the risk.

Check **N/A**, if you are not exposed to the risk. For example, foreign currency risk would be N/A if you do not have investments in foreign currencies.

SCHEDULE 2

Agency Name: _____ Fund Name: _____ Fund Number: _____

Disclosure Relating to Credit Risk and Interest Rate Risk

The table below identifies the minimum rating required by (where applicable) the California Government Code, the Entity’s investment policy, or debt agreements, and the actual rating as of year end for each investment type.

| Investment Type | Credit Risk | | | | | | | Interest Rate Risk |
|---|---|----------------------------|------------------------------|-----------------------|--------|-------|-----------|-------------------------------------|
| | Fair Value as of 6/30 (in thousands) | Minimum Legal Rating | Exempt from Disclosure | Rating as of Year End | | | | Weighted |
| | | | | AAA/A-1+ | AA/A-1 | A/A-2 | Not Rated | Average Maturity * (in years) |
| Equity Securities | | | | | | | | |
| Securities Lending Collateral | | | | | | | | |
| US Government & Agency Securities | | | | | | | | |
| Corporate Bonds | | | | | | | | |
| Commercial Paper | | | | | | | | |
| Investment Agreements | | | | | | | | |
| Investments Held by Broker-Dealers under Securities Loans with Cash Collateral | | | | | | | | |
| Real Estate | | | | | | | | |
| Venture Capital & Private Equity Funds | | | | | | | | |
| Investment Contracts | | | | | | | | |
| Mutual Funds | | | | | | | | |
| Insurance Contracts | | | | | | | | |
| Mortgage Loans | | | | | | | | |
| Other (please specify by investment type) | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| TOTAL | | | | | | | | |

* The state has selected weighted average maturity as its primary mechanism for reporting interest rate risk.

SCHEDULE 2 (continued)

Agency Name: _____

Fund Name: _____

Fund Number: _____

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

Additional information must be provided in the notes for investments whose fair values are highly sensitive to market interest rate changes. The dollar amount (at fair value) or percentage of the portfolio held in highly sensitive investments must be disclosed.

Examples of highly sensitive investments and required disclosures are as follows (GASB No. 40, paragraph 16):

1. A variable-rate investment's coupon amount enhances or amplifies the effects of interest rate changes by greater than a one-to-one basis, such as 1.25 times the three-month London Interbank Offered Rate (LIBOR). The multiplier makes this investment's fair value highly sensitive to interest rate changes. This investment's fair value, its coupon's multiplier and benchmark index (1.25 times three-month LIBOR), and the frequency of the coupon's reset dates must be disclosed.
2. A variable-rate investment's coupon amount varies inversely with a benchmark index, such as 4% minus the three-month LIBOR with a floor of 1%. This investment's fair value, its coupon multiplier and benchmark index (4% minus the three-month LIBOR with a floor of 1%), and the frequency of the coupon's reset dates must be disclosed.
3. An asset-backed investment has repayments that are expected to significantly vary with interest rate changes. The variance may present itself in terms of variable repayment amounts, uncertain early or extended repayments, or in some cases, the possibility of no repayments. Interest-only and residual tranches (a specific class of bonds within an offering wherein each offers varying degrees of risk to the investor) of collateralized mortgage obligations are specific examples of such investments. This investment's fair value, the nature of its underlying assets, and the existence of the repayment option must be disclosed.

The table below discloses the terms and fair values of the investments that are highly sensitive to interest rate fluctuations.

| Highly Sensitive Investments | Fair Value at Year End (in thousands) |
|------------------------------|--|
|------------------------------|--|

SCHEDULE 3

Agency Name: _____
Fund Name: _____ Fund Number: _____

Disclosure Relating to Concentration of Credit Risk

The investment policy of the Entity contains no limitations on the amount that can be invested in any issuer beyond that stipulated by the California Government Codes. The table below identifies investments in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total Entity investments.

| <u>Issuer</u> | <u>Investment Type</u> | <u>Reported Amount</u> (in thousands) |
|---------------|------------------------|--|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

The table below identifies investments in any one issuer that represent 5% or more of total investments by reporting units (primary government, discretely presented component unit, governmental activities, major fund, nonmajor funds in the aggregate, etc.).

For example:

\$1,000,000 of the cash and investments (including amounts held by bond trustee) reported in the Water Fund (a major fund of the Entity) are held in the form of a nonnegotiable unrated investment contract issued by the Example Insurance Company that matures on October 1, 2017.

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Appendix A

Example of Proprietary Funds

This appendix shows how a proprietary fund's Statement of Net Position and Statement of Revenues, Expenses, and Changes in Net Position appear after the agency GAAP adjustments are added to the amounts from the Budgetary/Legal basis system.

The GAAP system reclassifies public service enterprise funds and working capital and revolving funds (nongovernmental cost funds) to GAAP proprietary funds. GAAP proprietary funds include enterprise funds and internal service funds (see Appendix D – GAAP Report Fund Classifications).

Proprietary funds use a full accrual basis for revenue and expense recognition. To convert the Budgetary/Legal basis statements to the full accrual basis, various GAAP adjustments are required (see Examples of GAAP Adjustments for Proprietary Funds, starting on page 24). Also, the GAAP system uses different accounts for the Statement of Net Position and Statement of Revenues, Expenses, and Changes in Net Position (see Appendix C - GAAP System Account Codes). A Statement of Cash Flows is required for all proprietary funds (see Appendix B – Statement of Cash Flows).

When a Pre-closing Trial Balance for nongovernmental cost funds is entered into the SCO Budgetary/Legal basis system, the GAAP basis system automatically reclassifies these pre-closing amounts into GAAP accounts (see the GAAP w/o Adjustments column on the next page). The GAAP Statement of Net Position accounts are similar to those from the Pre-closing Trial Balance, but at a more summarized level. For the Statement of Revenues, Expenses, and Changes in Net Position, revenues are reclassified into one account, Services and Sales, and expenses are reclassified in one account, Services and Charges. The GAAP adjustments provided by the agency are used to reclassify those amounts to other detailed revenue and expense accounts and record additional amounts to arrive at the final GAAP balance. These final amounts are used to prepare the Statement of Net Position and Statement of Revenues, Expenses and Changes in Net Position in the CAFR.

Agencies with larger proprietary funds must submit a Statement of Net Position, Statement of Revenues, Expenses, and Change in Net Position, and a Statement of Cash Flows. The Statement of Cash Flows can only be done after completion of the Statement of Net Position, and Statement of Revenues, Expenses, and Change in Net Position.

Construction in progress (CIP) is a non-depreciable capital asset. The amount for CIP should be reported *separately* as CIP, as part of the Capital Asset only if, upon completion, it will be reported as a capital asset and should be included in the calculation of the net investment in capital assets.

The following example illustrates the reclassification process of a proprietary fund.

GAAP Adjustments Worksheet
Fund XYZ (Proprietary Fund)
For the Year Ended June 30, xxxx

| | GAAP | | | | | | | | | GAAP |
|---|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| Account Title | w/o Adj. | Entry 1 | Entry 2 | Entry 3 | Entry 4 | Entry 5 | Entry 6 | Entry 7 | Entry 8 | w/Adj. |
| Cash and Pooled Investments | 180 | | | | | | | | | 180 |
| Receivable | 220 | | | | | | | | | 220 |
| Due From Other Funds | 80 | (50) | | | | | | | | 30 |
| Capital Assets* (refer to pg.-43 for CIP) | 2,200 | | | | | | | | | 2,200 |
| Deferred Outflow of Resources | | | | | | | | | | |
| Accounts Payable | (1,420) | | | | | | | | | (1,420) |
| Due To Other Funds | (150) | 50 | | | | | | | | (100) |
| Compensated Absences Payable | | | | | | | | (90) | | (90) |
| Revenue Bonds Payable | | | | | | | | | (300) | (300) |
| Bond Interest Payable | (15) | | | | | | | | | (15) |
| Deferred Inflows of Resources | | | | | | | | | | |
| Beg. Net Position | (1,350) | | | | | | | | | (1,350) |
| Services and Sales | (3,880) | | | | | 180 | | | 300 | (3,400) |
| Services and Charges | 3,435 | | (90) | (15) | (1,000) | | (150) | | | 2,180 |
| Personal Services Expense | | | | | 1,000 | | | 90 | | 1,090 |
| Depreciation Expense | | | 90 | | | | | | | 90 |
| Non-operating Interest Revenues | | | | | | (180) | | | | (180) |
| Non-operating Interest Expense | | | | 15 | | | | | | 15 |
| Other (Loss on Sale of Cap./A) | | | | | | | 150 | | | 150 |
| Operating Transfer out | 700 | | | | | | | | | 700 |
| Grand Total | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Description

| | | | | | | | | |
|----------------------|--|--|--|---|--|---|--|-----------------------------|
| Description of Entry | To net Due to & Due From the same fund | To reclassify Services and Charges to Depreciation Expense | To reclassify Services and Charges to Interest Expense | To reclassify Services and Charges to Personal Services Expense | To reclassify Services and Sales to Interest Revenue | To reclassify Services and Charges to loss on sale of capital assets (210-60)=150 | To record Compensated Absences Payable | To record new bond issuance |
|----------------------|--|--|--|---|--|---|--|-----------------------------|

Statement of Net Position
Without and With GAAP Adjustments
Fund XYZ (Proprietary Fund)
For the Year Ended June 30, xxxx

| <u>GAAP without Adjustments</u> | <u>GAAP with Adjustments</u> |
|---|------------------------------|
| <u>Description</u> | <u>Description</u> |
| Assets | |
| <i>Current Assets</i> | |
| Cash and Pooled Investments | \$180 |
| Accounts Receivable (net) | 220 |
| Due From Other Funds | 80 |
| Total Current Assets | <u>480</u> |
| <i>Noncurrent Assets</i> | |
| Capital Assets* | 2,200 |
| Total Assets | <u>\$2,680</u> |
| Deferred Outflows of Resources | 0 |
| Total Asset and Deferred Outflows of Resources | <u>\$2,680</u> |
| Liabilities | |
| <i>Current Liabilities</i> | |
| Accounts Payable | \$1,420 |
| Due To Other Funds | 150 |
| Bond Interest Payable | 15 |
| Total Current Liabilities | <u>1,585</u> |
| <i>Noncurrent Liabilities</i> | |
| Compensated Absences Payable | 0 |
| Revenue Bonds Payable | 0 |
| Total Noncurrent Liabilities | <u>0</u> |
| Total Liabilities | <u>1,585</u> |
| Deferred Inflows of Resources | 0 |
| Total Liabilities and Deferred Inflows of Resources | <u>1,585</u> |
| Net Position | |
| Unrestricted | 1,095 |
| Total Liabilities, Deferred Inflows of Resources, and Net Position | <u>\$2,680</u> |
| Assets | |
| <i>Current Assets</i> | |
| Cash and Pooled Investments | \$180 |
| Accounts Receivable (net) | 220 |
| Due From Other Funds | 30 |
| Total Current Assets | <u>430</u> |
| <i>Noncurrent Assets</i> | |
| Capital Assets* | 2,200 |
| Total Assets | <u>\$2,630</u> |
| Deferred Outflows of Resources | 0 |
| Total Asset and Deferred Outflows of Resources | <u>\$2,630</u> |
| Liabilities | |
| <i>Current Liabilities</i> | |
| Accounts Payable | \$1,420 |
| Due To Other Funds | 100 |
| Bond Interest Payable | 15 |
| Total Current Liabilities | <u>1,535</u> |
| <i>Noncurrent Liabilities</i> | |
| Compensated Absences Payable | 90 |
| Revenue Bonds Payable | 300 |
| Total Noncurrent Liabilities | <u>390</u> |
| Total Liabilities | <u>1,925</u> |
| Deferred Inflows of Resources | 0 |
| Total Liabilities and Deferred Inflows of Resources | <u>1,585</u> |
| Net Position | |
| Unrestricted | 705 |
| Total Liabilities, Deferred Inflows of Resources, and Net Position | <u>\$2,630</u> |

* Refer to page 43, for instruction on Construction in Progress as an element of Capital Assets.

Statement of Revenues, Expenses, and Changes in Net Position
Without and With GAAP Adjustments
Fund XYZ (Proprietary Fund)
For the Year Ended June 30, xxxx

| GAAP without Adjustments | GAAP with Adjustments | Refer to pgs 52-53 |
|---|---|-----------------------------------|
| <u>Description</u> | <u>Description</u> | |
| Beginning Net Position \$1,350 | Beginning Net Position \$1,350 | |
| Operating Revenues | Operating Revenues | |
| Services and Sales 3,880 | Services and Sales 3,400 | 1 |
| Operating Expenses | Operating Expenses | |
| Services and Charges <u>3,435</u> | Services and Charges 2,180 | 2 |
| | Personal Services 1,090 | 3 |
| | Depreciation <u>90</u> | 11 |
| Operating Income 445 | Total Operating Expenses <u>3,360</u> | |
| | Operating Income 40 | 10 |
| | Nonoperating Revenue (Expense) | |
| | Interest Revenue 180 | 9 |
| | Interest Expense (15) | 8 |
| | Other <u>(150)</u> | 7 |
| | Total Nonoperating Revenue 15 | |
| Operating Transfers out <u>(700)</u> | Operating Transfers Out <u>(700)</u> | 6 |
| Ending Net Position <u>\$1,095</u> | Ending Net Position <u>\$705</u> | |

Appendix B

Statement of Cash Flows

Scope:

Proprietary funds provide a set of financial statements that report both financial position and results of operations, and they should also include a statement of cash flows for each period in which results of operations are provided.

Purpose of the Statement:

The primary purpose of a statement of cash flows is to provide relevant information about the cash receipts and cash payments of a proprietary fund during a fiscal period. The information provided in the statement of cash flows helps investors, creditors, and others to assess:

- The ability of the fund to meet its obligations, and the need for external financing
- The ability of the fund to generate positive future net cash flows
- The reasons for differences between net income and associated cash receipts and payments

To achieve its purpose of providing information to investors, creditors, and others for the above assessment, a statement of cash flows should report the cash effects during a fiscal period of a proprietary fund's operating, financing, and investing activities.

The statement of cash flows must be prepared using the "direct method." Under this method, proprietary funds must report major classes of gross cash receipts and cash payments. Cash inflows and outflows should be reported in categories such as:

- Payments to vendors such as goods and services, insurance, advertising, interest paid, income taxes paid, etc.
- Payments to employees such as wages, benefits, etc.
- Receipts from customers such as goods and services, refunds, licenses, rents, interest and dividends received, etc.
- Receipts from quasi-external operating transactions with other funds
- Any other operating cash payments or receipts

The Cash Flows Statements are categorized into five areas:

- A) Cash Flows from Operating Activities
- B) Cash Flows from Noncapital Financing Activities
- C) Cash Flows from Capital and Related Financing Activities
- D) Cash Flows from Investing Activities, and
- E) Adjustments to Reconcile Operating Income/Loss to Net Cash Provided by Operations

A. **Cash Flows from Operating Activities** include all cash flows related to transactions and events reported as components of operating income in the operating statement. In addition, this category is used for any cash inflow or outflow that cannot properly be classified in one of the other categories, regardless of whether the item is considered operating or nonoperating on the operating statement. Examples of common cash inflows and outflows are:

Exhibit 1

Examples of Cash Inflows from Operating Activities:

- Cash received from sales of goods or services
- Collection of receivable
- Collection of notes receivable related to the sale of goods or services
- Cash from quasi-external operating transactions with other funds (e.g., the sale of printing services to another fund)
- Cash from grants that are essentially contracts for services (e.g., a nursing facility that provides services to Medicaid patients)
- Receipt of cash deposits from customers
- Cash received from rental and royalty income on items not reported as investments
- Tap fees received that are not in excess of the physical cost to connect
- Insurance proceeds not related to capital assets
- Cash received from interest on program loans (e.g., student loans, low income housing loans)

Exhibit 2

Examples of Cash Outflows from Operating Activities:

- Payments to vendors
- Liquidation of accounts payable
- Liquidation of notes payable to vendor
- Payments to employees (including related taxes)
- Payments of benefits on behalf of employees (e.g., pension contributions)
- Grant payments to others for services that are operating activities of the grantor (e.g., payment to a nonprofit for occupational therapy on behalf of residents of a nursing facility)
- Payments of taxes, duties, fines, fees and penalties
- Cash payments related to quasi-external operating transactions with other funds (e.g., payment for printing done by an internal service fund)
- Return of cash deposits (including interest) to customers
- Payment of IRC Section 457 deferred compensation plan benefits to fiduciary fund for employees

B. Cash Flows from Noncapital Financing Activities include borrowings and repayments (principal and interest) of debt that are not clearly attributable to capital purposes. For example, borrowings to finance program loans would properly be reported in this category. Similarly, this category is used to report grant proceeds not specifically restricted to capital purposes, and grant payments (both capital and otherwise) to other entities. In addition, the noncapital financing category includes transfers to and from other funds (except when a transfer is being received for capital purposes). Finally, tax receipts not attributable to capital purposes are also reported in this category, with any interest paid on noncapital related vendor payables. Examples of common cash inflows and outflows are:

Exhibit 3

Examples of Cash Inflows from Noncapital Financing Activities:

- Proceeds of borrowing other than for capital purposes
- Grant proceeds not restricted to capital purposes
- Transfers received for other than capital purposes
- Tax proceeds not attributable to capital purposes

Exhibit 4

Examples of Cash Outflows from Noncapital Financing Activities:

- Repayment of debt (principal and interest) not clearly attributable to capital purposes
- Grant payments to other entities (capital and noncapital)
- Cash from transfers to other funds
- Interest paid on noncapital related vendor payables

C. Cash Flows from Capital and Related Financing Activities include the borrowing and repayment (principal and interest) of debt clearly attributable to capital purposes. This category is also used to report the proceeds of capital grants and contributions, and transfers from other funds for capital purposes. Payments related to the acquisition, construction or improvement of capital assets are also reported in this category.

In addition, the capital-related financing activities category serves to report cash flows resulting from the sale or involuntary conversion of capital assets (e.g., insurance proceeds resulting from the loss of a capital asset). Likewise, cash flows from capital-type special assessments are also properly reported in this category. Similarly, tap fees in excess of the physical cost to connect are reported in this category if they are to be used for capital purposes, as are taxes levied specifically for capital purposes or related debt service. Examples of common cash inflows and outflows are:

Exhibit 5

Examples of Cash Inflows from Capital-related Financing Activities:

- Proceeds of borrowings for capital purposes
- Proceeds of capital grants
- Proceeds of capital contributions
- Transfers received for capital purposes
- Proceeds of sales of capital assets
- Insurance proceeds related to capital assets
- Proceeds of capital-type special assessments
- Cash received from tap fees in excess of the physical cost to connect (if related to capital purposes)
- Cash received from taxes levied for capital purposes
- Cash received from taxes levied for debt service related to capital purposes

Exhibit 6

Examples of Cash Outflows from Capital Related Financing Activities:

- Principal repayments related to capital purposes (including payments on capital leases)
- Interest repayments related to capital purposes (including payments on capital leases)
- Payments related to the acquisition, construction or improvement of capital assets

D. **Cash Flows from Investing Activities** include the receipt of interest, loan collections, proceeds from the sale of investments, and interest on customer deposits. Cash outflows in the investing activity category include loans made to others and the purchase of investments. Examples of common cash inflows and outflows are:

Exhibit 7

Examples of Cash Inflows from Investing Activities:

- Loan collections
- Proceeds from the sale of investments
- Interest payments received
- Interest collections on customer deposits

Exhibit 8

Examples of Cash outflows from Investing Activities:

- Loans made to others
- Purchase of Investments

- E. **Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities** furnishes the differences that exist between “cash flows from operating activities” and “operating income.”

Exhibit 9

Examples of Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating activities:

- Depreciation
- Amortization
- Changes in assets
- Changes in liabilities

Example of Cash Flows

“Example of Cash Flows” is a continuation of “Example of Proprietary Funds,” page 43, and the comparison of the Statement of Net Position for the prior years is on page 54. **Note:** The liabilities and expenses in the following explanation are shown as negative amounts. In the Statement of Net Position and operating statement examples, they are shown as positive amounts.

Explanation of Statement

Cash Flows from Operating Activities:

1. Receipts from Customers/Employers of \$3,370 represent Services and Sales Revenue plus the change in Accounts Receivable (3,400 + 190 – 220).
2. Payments to Suppliers of (\$1,810) represent Services and Charges Expense plus the change in Accounts Payable (-2,180 + -1,050 – -1,420).
3. Payments to Employees of (\$1,085) represent Personal Services Expense plus the change in Compensated Absences Payable (-1,090 + -85 – -90).
4. Payments for Interfund Services Used of (\$200) represent the change in Due to Other Funds (-300 – -100). **Must be a credit.**
5. Receipts from Interfund Services Provided of \$20 represent the change in Due from Other Funds. (50 – 30). **Must be a debit.**

Cash Flows from Noncapital Financing Activities:

6. The Operating Transfers Out of (\$700) represents an outflow of cash for noncapital purposes.

Cash Flows from Capital and Related Financing Activities:

7. The Proceeds from Sale of Capital Assets of \$60 represent an inflow of cash from a capital activity. The capital assets had a book value of \$210 and were sold for \$60 (cash inflow), resulting in a (\$150) loss that is reported as a non-operating expense. As the (\$150) is a noncash transaction, it is not reflected on the cash flows.
8. The Interest Paid of (\$35) represents a cash outflow related to the payment of interest on bonds used for capital purposes. It represents the change in bond interest payable of (\$20), which was already recognized in the prior period operating statement as an expense accrual, and the (\$15) interest expense recognized this year on the operating statement.

Cash Flows from Investing Activities:

9. The Earnings on Investments of \$180 represents a cash inflow from investment earnings. There are no current or prior year accruals related to interest revenue, therefore, this amount agrees with the amount on the operating statement.

The total of the categories of (\$200) (a) is added to the prior year ending cash balance of \$380 (b), resulting in an ending cash balance of \$180 (c). This amount must agree with the cash balance on the balance sheet.

Reconciliation of Operating Income (Loss) to Net Cash Provided By (Used In) Operating Activities:

10. To determine cash flows from operating activities, start with the Operating Income of \$40. Operating Income should not include nonoperating revenue or expense. This amount does not represent a cash amount from operations because not all revenues and expenses are paid in cash.

The following adjustments are needed to convert Operating Income to a cash amount from operations:

11. The Depreciation Expense amount of \$90 reduced Operating Income, but did not affect Cash. Depreciation of \$90 must be added back to Operating Income, as it did not involve an outflow of cash.
12. The change in Receivable of (\$30) represents revenues that were not collected in cash during the current period. As this was not an inflow of cash but was reported as part of revenues, it must be deducted from Operating Income.
13. The change in Due From Other Funds of \$20 represents cash that was paid back from another fund, but not reflected in Operating Income. As it was an inflow of cash, it must be reported as an addition to Operating Income.
14. The change in Accounts Payable of \$370 represents expenses reported on the operating statement, but not paid out in cash. As it was not an outflow of cash but was reported as an expense, it must be added back to Operating Income.
15. The change in Due To Other Funds of (\$200) represents cash that was paid to another fund but is not reflected in Operating Income. As it was an outflow of cash, it must be reported as a deduction to Operating Income.
16. The change in Compensated Absences Payable of \$5 represents expenses reported on the operating statement but not paid out in cash. As it was not an outflow of cash but was reported as an expense, it must be added back to Operating Income.

The adjustments above totaling \$255 are added to the Operating Income of \$40, resulting in \$295 Net Cash Provided by Operating Activities. The remaining sections of the Statement of Cash Flows are used to reflect the cash flows related to the non-operating transactions of the operating statement.

The general rule is that an increase in assets (other than cash) from the prior year is a decrease (net cash outflow) on the Statement of Cash Flows, and vice-versa. However, the opposite is true with liabilities. An increase in liabilities is an increase (net cash inflow) on the Statement of Cash Flows, and vice-versa.

Statement of Net Position
Change in Assets, Deferred Outflows of Resources, Liabilities,
and Deferred Inflows of Resources
Fund XYZ (Proprietary Fund)
For the Year Ended June 30, xxxx

| Account Title | GAAP Balance Current Year | GAAP Balance Prior Year | Change In Balance | Effect On Cash | Refer to pgs 52-53 |
|---|------------------------------|----------------------------|-------------------------|-------------------|--------------------------|
| Current Assets | | | | | |
| Cash and Pooled Investments | \$180 | \$380 | (200) | (200) | (a), (b), (c) |
| Receivable | 220 | 190 | 30 | (30) | 1, 12 |
| Due From Other Funds | 30 | 50 | (20) | 20 | 5, 13 |
| Noncurrent Assets | | | | | |
| Capital Assets | 2,200 | 2,500 | (300) | 300 | |
| Total Assets | <u>\$2,630</u> | <u>\$3,120</u> | | | |
| Deferred Outflows of Resources | 0 | 0 | | | |
| Total Assets and Deferred Outflows of Resources | \$2,630 | \$3,120 | | | |
| Current Liabilities | | | | | |
| Accounts Payable | \$1,420 | \$1,050 | 370 | 370 | 2, 14 |
| Due to Other Funds | 100 | 300 | (200) | (200) | 4, 15 |
| Bond Interest Payable | 15 | 35 | (20) | (20) | 8 |
| Noncurrent Liabilities | | | | | |
| Compensated Absences Payable | 90 | 85 | 5 | 5 | 3, 16 |
| Revenue Bonds Payable | 300 | 300 | 0 | 0 | |
| Total Liabilities | <u>1,925</u> | <u>1,770</u> | | | |
| Deferred Inflows of Resources | 0 | 0 | | | |
| Total Liabilities and Deferred Inflows of Resources | 1,925 | 1,770 | | | |
| Net Position | <u>705</u> | <u>1,350</u> | | | |
| Total Liabilities and Deferred Inflows of Resources and Net Position | <u>\$2,630</u> | <u>\$3,120</u> | | | |

Statement of Cash Flows
Fund XYZ (Proprietary Fund)
For the Year Ended June 30, xxxx
Direct Method

Pages
52-53

| | | |
|--|---------------|-----|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Receipts from customers/employers | \$ 3,370 | 1 |
| Receipts from interfund services provided (Always a debit) | 20 | 5 |
| Payments to suppliers | (1,810) | 2 |
| Payments to employees | (1,085) | 3 |
| Payments for interfund services used (Always a credit) | (200) | 4 |
| Claims paid to other than employees | | |
| Other receipts (payments) | | |
| Net cash provided by (used in) operating activities | 295 | |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | |
| Change in interfund payables and loan payable | | |
| Proceeds from general obligation bonds | | |
| Proceeds from notes payable and commercial paper | | |
| Proceeds from revenue bonds | | |
| Retirement of general obligation bonds | | |
| Retirement of notes payable and commercial paper | | |
| Retirement of revenue bonds | | |
| Interest paid on operating debt | | |
| Operating transfers in | | |
| Operating transfers out | (700) | 6 |
| Grants provided | | |
| Lottery payments for education | | |
| Net cash provided by (used in) noncapital financing activities | (700) | |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | |
| Change in interfund payables and loan payable | | |
| Acquisition of intangible assets | | |
| Acquisition of capital assets | | |
| Proceeds from sale of capital assets | 60 | 7 |
| Proceeds paid on notes payable and commercial paper | | |
| Principal paid on notes payable and commercial paper | | |
| Payment of capital lease obligation | | |
| Retirement of general obligation bonds | | |
| Proceeds from revenue bonds | | |
| Retirement of revenue bonds | | |
| Interest paid | (35) | 8 |
| Net cash provided by (used in) capital and related financing activities | 25 | |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of investments | | |
| Proceeds from maturity and sale of investments | | |
| Change in interfund receivables and loans receivable | | |
| Earnings on investments | 180 | 9 |
| Net cash provided by (used in) investing activities | 180 | |
| Net increase (decrease) in cash and pooled investments | (200) | (a) |
| Cash and Pooled Investments at July 1, | 380 | (b) |
| Cash and Pooled Investments at June 30, | \$ 180 | (c) |

Statement of Cash Flows
Fund XYZ (Proprietary Fund)
For the Year Ended June 30, xxxx
Direct Method

Pages
52-53

| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH | | |
|--|---------------|----|
| PROVIDED BY (USED IN) OPERATING ACTIVITIES | | |
| Operating income (loss) | \$ 40 | 10 |
| Adjustments to reconcile operating income (loss) to net cash provided by | | |
| (used in) operating activities: | | |
| Interest expense on operating debt | | |
| Depreciation | 90 | 11 |
| Accretion of capital appreciation bonds | | |
| Provisions and allowances | | |
| Accrual of deferred charges | | |
| Amortization of discounts | | |
| Amortization (recovery) of deferred charges | | |
| Other | | |
| Change in assets and liabilities: | | |
| Receivables | (30) | 12 |
| Due from other funds | 20 | 13 |
| Due from other governments | | |
| Prepaid items | | |
| Inventories | | |
| Net investment in direct financing leases | | |
| Recoverable Power costs (net) | | |
| Other current assets | | |
| Interfund receivables | | |
| Loans receivable | | |
| Accounts payable | 370 | 14 |
| Due to other funds | (200) | 15 |
| Due to other governments | | |
| Deposits | | |
| Contracts and notes payable | | |
| Current portion of revenues received in advance | | |
| Interest payable | | |
| Other current liabilities | | |
| Interfund payable | | |
| Deferred revenue | | |
| Benefits payable | | |
| Lottery Prizes and annuities | | |
| Compensated absences payable | 5 | 16 |
| Capital lease obligations | | |
| Other noncurrent liabilities | | |
| Total adjustments | 255 | |
| Net cash provided by (used in) operating activities | \$ 295 | |

Appendix C - GAAP System Account Codes

| SCO Acct Codes (0,5,6,7,9) | Account Titles | Generic Codes |
|---------------------------------|--|------------------|
| CURRENT ASSETS (GAA_) | | |
| 011 | Cash and pooled investments | GAAA |
| 012 | Investments | GAAC |
| 013 | Amount on deposit with U.S. Treasury | GAAD |
| 014 | Cash and pooled investments - restricted | GAAM |
| 015 | Investments - restricted | GAAS |
| 016 | Provision for deferred - offset 1602 account | GAAG |
| 021 DO NOT USE | Due from other funds (don't need subaccount) (only used for final adjustment related to rounding) | GAAF |
| 022 | Receivables (net) | GAAE |
| 023 | Internal balances | GAA6 |
| 024 | Due from other funds (account 5024 and 5035 are used in the automated adjustments) | GAAF |
| 025 | Due from other governments | GAAI |
| 026 | Due from primary government | GAAB |
| 027 | Due from component units | GAA5 |
| 028 | Prepaid items (used in EN, IS, CU,& AG only) | GAAK |
| 029 | Due from other governments - restricted | GAA3 |
| 031 | Inventories, at cost | GAAL |
| 032 | Other current assets | GAAX |
| 033 | Food stamps | GAA2 |
| 034 | Net investment in direct financing leases | GAAZ |
| 035 | Due from other funds (account 5024 and 5035 are used in the automated adjustments) | GAAF |
| 037 | Prepaid to ARF (0602) - offset 1736 acct (for agency fund only) | GAAY |
| 038 | Recoverable power cost net (Current) | GAA4 |
| 039 | Current prepaid charges | GAA7 |
| 040 | Derivative instrument | GAA8 |
| 052 | Amount to be provided for retirement for LT debt | GAAW |
| NONCURRENT ASSETS (GAB_) | | |
| 411 | Cash and pooled investments - restricted | GABA |
| 412 | Investments (non current) | GABB |
| 413 | Investments - restricted | GABC |
| 415 | Receivable | GABD |
| 416 | Net investment in direct financing leases (non current) | GABF |
| 418 | Derivative instrument | GABY |
| 436 | Interfund receivables | GABG |
| 437 | Loans receivable | GABH |
| 438 | Recoverable power cost net (non current) | GABK |
| 439 | Loans receivable - restricted | GABI |
| 440 | Long term prepaid charges | GABM |
| 443 | Investment in UCSF Stanford Health Center | GABP |
| 444 | Libraries/Collections/Works of art/Historical Treasures - Non-Depreciable | GABO |
| 445 | Libraries/Collections/Works of art/Hist. Treasures - Depreciable | GABS |
| 446 | Land and land improvements | GABR |
| 447 | Other tangible assets | GABS |
| 448 | Buildings and building improvements | GABS |
| 449 | Improvements other than buildings | GABS |
| 450 | Equipment | GABS |

Appendix C - GAAP System Account Codes

| SCO Acct Codes (0,5,6,7,9) | Account Titles | Generic Codes |
|--|---|------------------|
| 451 | Infrastructure - Depreciable | GABS |
| 452 | Infrastructure - Non-depreciable | GABU |
| 455 | Construction in progress | GABV |
| 457 | Accumulated depreciation - Infrastructure | GABW |
| 458 | Accumulated depreciation - Buildings and building improvements | GABW |
| 459 | Accumulated depreciation - Libraries/Collections/Works of Art/Historical | GABW |
| 461 | Accumulated depreciation - Other tangible assets | GABW |
| 462 | Accumulated depreciation - Equipment | GABW |
| 463 | Accumulated depreciation - Improvements other than buildings | GABW |
| 460 | Other noncurrent assets | GABY |
| 465 | Other noncurrent assets - restricted | GABZ |
| 471 | Internally generated intangible assets in progress | GABT |
| 472 | Land use rights - non-amortizable | GABT |
| 473 | Patents, copyrights, and trademarks - non-amortizable | GABT |
| 474 | Other intangible assets - non-amortizable | GABT |
| 481 | Computer software - amortizable | GABX |
| 482 | Land use rights - amortizable | GABX |
| 483 | Patents, copyrights, and trademarks - amortizable | GABX |
| 484 | Other intangible assets - amortizable | GABX |
| 491 | Accumulated amortization - computer software | GABW |
| 492 | Accumulated amortization - land use rights | GABW |
| 493 | Accumulated amortization - patents, copyrights, and trademarks | GABW |
| 494 | Accumulated amortization - other intangible assets | GABW |
| DEFERRED OUTFLOWS OF RESOURCES (GAC_) | | |
| 488 | Accumulated decrease in fair value of hedging derivatives | GACA |
| 489 | Deferred service concession arrangement payments | GACA |
| 490 | Deferred imposed nonexchange expenditure | GACA |
| 495 | Deferred amounts from refunding of debt (debits) | GACA |
| 496 | Cost to acquire rights to future revenues | GACA |
| 497 | Deferred decrease related to pensions | GACA |
| 498 | Other deferred outflows of resources | GACA |
| CURRENT LIABILITIES (GBA_) | | |
| 610 | Accounts payable | GBAA |
| 613 | PMIA loan payable (used for audited funds) | GBA3 |
| 615 | Due to other appropriation (offset GAAH) | GAAH |
| 620 | Due to other funds (need subaccount for entry) (account 5620 and 5624 are used in the automated adjustments) | GBAD |
| 621 DO NOT USE | Due to other funds (don't need subaccount) (only used for final adjustment related to rounding) | GBAD |
| 625 | Due to component units | GBAL |
| 629 | Amount prov. Other long-term debts (offset 2920) | GBAB |
| 630 | Due to other governments | GBAE |
| 631 | Due to primary government | GBAY |
| 633 | Dividends payable | GBAH |
| 634 | Unclaimed property liability | GBAN |
| 639 | Derivative instrument | GBAO |
| 641 | Lottery prizes and annuities (current portion LT) | GBAX |
| 642 | Tax overpayments | GBAP |

Appendix C - GAAP System Account Codes

| SCO Acct Codes (0,5,6,7,9) | Account Titles | Generic Codes |
|---|--|------------------|
| 643 | Benefits payable (only for Enterprise-Unemployment & Retirement programs and CU-SCIF) - payment will go to an individual | GBAK |
| 644 | Deposits | GBAJ |
| 645 | Contracts and notes payable | GBAM |
| 646 | Compensated absences payable (current portion LT) | GBAX |
| 647 | Mortgages and other borrowings | GBAS |
| 648 | Net assets available for borrowing | GBAT |
| 649 | Capital lease obligations (current portion LT) | GBAX |
| 650 | Current portion of revenues received in advance | GBAI |
| 652 | Commercial paper (current portion LT) | GBAX |
| 653 | Benefits payable (current portion LT) - payment will go to an insurance carrier or other non-individual | GBAX |
| 655 | Workers' compensation benefits payable (current portion LT) | GBAX |
| 656 | Pollution Remediation obligation (current portion LT) | GBAX |
| 657 | Mandated Cost Claims Payable (current portion of LT) | GBAX |
| 660 | General obligation bonds payable (current portion LT) | GBAX |
| 665 | Revenue bonds payable (current portion LT) | GBAX |
| 667 | Certificates of participation (current portion LT) | GBAX |
| 668 | Securities Lending Obligation | GBA4 |
| 670 | Interest payable | GBAG |
| 677 | Other liabilities (current portion of LT) | GBAX |
| 678 | Other liabilities | GBAO |
| NONCURRENT LIABILITIES (GBB_) | | |
| 635 | Interfund payables | GBBA |
| 637 | Loans payable | GBBB |
| 640 | Long term portion of revenues received in advance | GBBE |
| 662 | Due to other governments | GBBC |
| 672 | Benefits payable - payment to an insurance carrier or other non-individual | GBBD |
| 675 | Lottery prizes and annuities | GBBG |
| 676 | Mandated cost claims payable | GBBQ |
| 679 | Net pension liability | GBBT |
| 680 | Compensated absences payable | GBBJ |
| 682 | Certificates of participation | GBBK |
| 684 | Derivative instrument | GBBU |
| 685 | Commercial paper (for Enterprise funds) | GBBL |
| 688 | General obligation bonds payable | GBBN |
| 690 | Revenue bonds payable | GBBP |
| 691 | Capital lease obligations | GBBR |
| 692 | Workers' compensation benefits payable | GBBI |
| 693 | Pollution remediation obligation | GBBU |
| 694 | Net OPEB obligation | GBBS |
| 695 | Other noncurrent liabilities | GBBU |
| DEFERRED INFLOWS OF RESOURCES (GBD_) | | |
| 681 | Deferred increase related to pensions | GBDA |
| 686 | Accumulated increase in fair value of hedging derivatives | GBDA |
| 687 | Deferred service concession arrangement receipts | GBDA |
| 689 | Deferred imposed nonexchange revenue | GBDA |

Appendix C - GAAP System Account Codes

| SCO Acct Codes (0,5,6,7,9) | Account Titles | Generic Codes |
|--|---|------------------|
| 696 | Deferred amounts from refunding debt (credits) | GBDA |
| 697 | Proceeds from sale of future revenues | GBDA |
| 698 | Other deferred inflows of resources | GBDA |
| FUND EQUITY (GBC_ and GC_) / Offsets (GBC_ and GBD_) | | |
| 905 | Investment in capital assets (Offset 985 GBDC) | GBCC |
| 910 | Reserved for encumbrances (Offset 990 GBCG) | GBCG |
| 927 | Reserved for employees' pension benefits (Offset 997 GBDK) | GBCK |
| 938 (for GF only) | Nonspendable (Offset 978 GDAA) | GCAA |
| 939 | Nonspendable - interfund receivables | GCAB |
| 940 | Nonspendable - loan receivables | GCAC |
| 934 <small>(do not use for Gov Funds)</small> | Restricted (Offset 984 GDCA) | GCCA |
| 921 | Restricted: general government | GCCB |
| 922 | Restricted: education | GCCC |
| 923 | Restricted: health and human services | GCCD |
| 924 | Restricted: resources | GCCE |
| 925 | Restricted: state and consumer services | GCCF |
| 926 | Restricted: business and transportation | GCCG |
| 928 | Restricted: correctional programs | GCCH |
| 929 | Restricted: unemployment programs | GCCJ |
| 941 (do not use) | Committed fund balance (Offset 981 GDDA) | GCDA |
| 942 | Committed: general government | GCDB |
| 943 | Committed: education | GCDC |
| 944 | Committed: health and human services | GCDD |
| 945 | Committed: resources | GCDE |
| 946 | Committed: state and consumer services | GCDF |
| 947 | Committed: business and transportation | GCDG |
| 948 | Committed: correctional programs | GCDH |
| 949 | Committed: unemployment programs | GCDI |
| 954 (do not use) | Assigned fund balance (Offset 983 GDEA) | GCEA |
| 962 | Assigned: general government | GCEB |
| 963 | Assigned: education | GCEC |
| 964 | Assigned: health and human services | GCED |
| 965 | Assigned: resources | GCEE |
| 966 | Assigned: state and consumer services | GCEF |
| 967 | Assigned: business and transportation | GCEG |
| 968 | Assigned: correctional programs | GCEH |
| 969 | Assigned: unemployment programs | GCEI |
| 955 | Unassigned fund balance (Offset 982 GDFA) | GCFA |

Appendix C - GAAP System Account Codes

| SCO Acct Codes (0,5,6,7,9) | Account Titles | Generic Codes |
|-----------------------------------|--|------------------|
| OPERATING STATEMENT (GOA_) | | |
| 950 | Beg. Fund Bal. Adj./Undesig. | GOAA |
| 952 | Prior Period Adjustments | GOAA |
| 953 | Beg. Fund Bal. Adj.-Bond Funds (5953) | GOAA |
| 5956,5507,5509,5510 | Fund Bal Equity Adj. (sb zero) | GOXA |
| 5530,5570,5930,5993, | | |
| 6010,6030,6801, | | |
| 6802,6805, & 6806 | | |
| REVENUES (GOB_) | | |
| 710 | Other Taxes | GOBK |
| 711 | Motor Vehicle Excise Tax | GOBI |
| 712 | Bank & Corporation Taxes | GOBE |
| 713 | Inheritance, Estate & Gift Taxes | GOBK |
| 714 | Cigarette Taxes | GOBK |
| 715 | Insurance Taxes | GOBG |
| 716 | Personal Income Taxes | GOBB |
| 718 | Retail Sales Taxes | GOBC |
| 719 | Intergovernmental | GOBD |
| 720 | Licenses and permits | GOBF |
| 725 | Natural resources (combine with other) | GOBT |
| 727 | Receipts from depositors | GOBM |
| 730 | Charges for services | GOBL |
| 732 | Fees | GOBN |
| 735 | Penalties | GOBP |
| 740 | Interest | GOBR |
| 770 | Insurance premiums | GOBJ |
| 772 | Escheat | GOBS |
| 775 | Other | GOBT |
| EXPENDITURES (GOD_) | | |
| 802 | Deferred payroll | GODX |
| 808 | General Government | GODB |
| 810 | Education | GODD |
| 815 | Health and human services | GODF |
| 820 | Resources | GODH |
| 825 | State and consumer services | GODJ |
| 830 | Business and transportation | GODL |
| 835 | Correctional programs | GODN |
| 840 | Property tax relief | GODP |
| 842 | Capital Outlay | GODR |
| 843 | Pooled Loan Interest | GODV |
| 844 | Interest on General Fund Loans | GODV |
| 845 | Debt Service-Principal retirement | GODT |
| 846 | Interest Payments to Fed. Gov. | GODV |
| 847 | Misc. Debt Service-P&I | GODV |
| 850 | Debt Service-Interest & Fiscal Charges | GODV |
| 856 | Receipt of Accrued Int on Bond Sales | GODV |
| 895 | Debt Service-Principal NGC | GODT |

Appendix C - GAAP System Account Codes

| SCO Acct Codes (0,5,6,7,9) | Account Titles | Generic Codes |
|---------------------------------------|--|------------------|
| OTHER FINANCING SOURCES (GOL_) | | |
| 785 | Proceeds from G.O. Bonds/commercial paper | GOLB |
| 786 | Proceeds from remarketing bonds | GOLI |
| 787 | Proceeds from refunding bond & refunding COP | GOLC |
| 788 | Proceeds from revenue bonds | GOLE |
| 789 | Proceeds from capital leases | GOLK |
| 790 | Operating transfers in | GOLD |
| 791 | Loan Repayments | GOLD |
| 792 | Transfer in intrafund adjustment | GOLD |
| 794 | Proceeds from loans payable (Prop 1A) | GOLR |
| 854 | Premium on bonds issued (other financing source) | GOLP |
| 857 | Discount on bonds issued (other financing use) | GOLQ |
| 890 | Operating transfers out | GOLF |
| 891 | Payment to refund escrow agent | GOLG |
| 892 | Transfer out intrafund adjustment | GOLF |
| 896 | Payment to remarketing agent | GOLM |
| OPERATING REVENUES (GOF_) | | |
| 751 | Student tuition and fees | GOFA |
| 752 | Unemployment and disability insurance | GOFC |
| 754 | Lottery Ticket Sales | GOFB |
| 755 | Services and sales | GOFD |
| 756 | Power sales | GOFE |
| 758 | Grants and contracts | GOFP |
| 760 | Earned premiums (net) | GOFF |
| 762 | Net appreciation (dep) in fair value of invest | GOFG |
| 764 | Department of energy laboratories | GOFQ |
| 765 | Investment and interest | GOFH |
| 767 | Contributions | GOFJ |
| 768 | Employer contributions | GOFK |
| 769 | Plan member contributions | GOFM |
| 778 | Rent | GOFL |
| 780 | Other operating revenues (proprietary and fiduciary funds only) | GOFN |
| 783 | Other revenues (operating and nonoperating) - component units only | GOFN |
| OPERATING EXPENSES (GOH_) | | |
| 766 | Investment expenses (for pension trust funds) | GOFI |
| 841 | Payments to and for depositors | GOHS |
| 859 | Lottery prizes | GOHB |
| 860 | Personal services | GOHD |
| 861 | Power purchases | GOHC |
| 862 | Administrative expense | GOHE |
| 865 | Supplies | GOHF |
| 870 | Services and charges | GOHH |
| 871 | Scholarships and fellowships | GOHM |
| 872 | Department of energy laboratories | GOHK |
| 875 | Depreciation | GOHJ |
| 877 | Other operating expenses (proprietary and fiduciary funds only) | GOHT |
| 878 | Other expenses (operating and nonoperating) - component units only | GOHT |

Appendix C - GAAP System Account Codes

| SCO Acct Codes (0,5,6,7,9) | Account Titles | Generic Codes |
|--|--|------------------|
| 880 | Distributions to beneficiaries | GOHL |
| 882 | Interest expense | GOHN |
| 884 | Refunds | GOHP |
| 886 | Amortization of prepaid charges | GOHR |
| NONOPERATING REVENUES (EXPENSES) (GOJ_) | | |
| 771 | Private gifts | GOJC |
| 773 | Permanent endowments, donations and grants | GOJE |
| 774 | Special items | GOJT |
| 776 | Donations and grants | GOJB |
| 777 | Investment and interest income | GOJF |
| 779 | Loss (Gain) on early extinguishment of debt | GOJJ |
| 782 | Other nonoperating revenue or expense (proprietary & fiduciary funds only) | GOJL |
| 784 | Extraordinary items | GOJV |
| 797 | Payments from primary government | GOJG |
| 798 | Payments to primary government | GOJI |
| 885 | Capital Contribution | GOJS |
| 893 | Grants provided | GOJD |
| 894 | Interest expense and fiscal charges | GOJH |
| 960 | Dividends paid | GOJP |
| 961 | Lottery payments for education | GOJQ |
| PROGRAM REVENUES * (GOE_) | | |
| 202 | Deferred Payroll | GODX |
| 208 | General Government | GOEB |
| 210 | Education | GOED |
| 215 | Health and human services | GOEF |
| 220 | Resources | GOEH |
| 225 | State and consumer services | GOEJ |
| 230 | Business and transportation | GOEL |
| 235 | Correctional programs | GOEN |
| 240 | Property tax relief | GOEP |
| Other | | |
| 246 | Interest Payments to Fed. Gov.(s/b zero) - agy #9625 | GOEV |
| 247 | Misc. Debt Service-P&I (s/b zero) - agy #9600 | GOEV |
| 250 | Debt Service-Interest & Fiscal Charges (s/b zero) - agy #9620 | GOEV |

* Used for manual program revenue adjustments in the Government-Wide statements only.

- 1) "0" - manual GAAP adjustments.
- 2) "5" - GAAP system reclassification for revenues and exp.
- 3) "6" - GAAP system adjustments to encumbrances.
- 4) "7" - GAAP system reduce program revenue from the total revenue. For example, the system uses 7719 to reduce intergovernmental revenue, then puts that under 7808 because that particular revenue is related to general government programs.
- 5) "9" - GAAP system reclassification of fund balance (GASB 54).

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|--|--|------------------|
| 0001 | 100.100 | General Fund | Main operating fund of the State. | GF |
| 0002 | 200.950 | Property Acquisition Law Money Account | Rental income to maintain state property until it can be used for its intended purpose | SR |
| 0003 | 200.950 | Motor Vehicle Parking Facilities Moneys Account | Parking fees to maintain state parking lots | SR |
| 0004 | 200.550 | Breast Cancer Fund | Transfer of cigarette taxes from fund 0230 for breast cancer research | SR |
| 0005 | 200.300 | Safe Neighborhood Parks Clean Water, Air & Coastal Protect Bond Fund | Bond proceeds to acquire, improve, rehab park facilities | SR |
| 0006 | 200.950 | Disability Access Account | Fees to review building plans | SR |
| 0007 | 200.550 | Breast Cancer Research Account | Transfer of cigarette taxes from fund 0230 for breast cancer research | SR |
| 0009 | 200.550 | Breast Cancer Control Account | Transfer of cigarette taxes from fund 0230 for breast cancer research | SR |
| 0010 | a 200.300 | Hazardous Materials Enforcement and Training Account | Funds awarded for purposes of establishing statewide hazardous materials enforcement, education, training | SR |
| 0012 | 200.950 | Attorney General Antitrust Account | Antitrust recoveries to fund Attorney General antitrust activities | SR |
| 0014 | 200.300 | Hazardous Waste Control Account | Fees charged to administer rules and regulations on the disposal of hazardous waste | SR |
| 0015 | a 200.950 | Firearms Safety Training Fund | Fees to cover the costs of the firearms safety programs | SR |
| 0016 | 200.950 | Subsequent Injuries Moneys Account | Payment of employee benefits by employers for workers compensation payments | SR |
| 0017 | 200.950 | Fingerprint Fees Account | Fees collected for providing fingerprint information | SR |
| 0018 | 200.300 | Site Remediation Account | Transfer from the Hazardous Waste Control Account | SR |
| 0020 | 200.950 | Law Library Special Account California State | \$50 of each civil case fee for CA State law library | SR |
| 0021 | 200.950 | State Enterprise Loan Fund | GF transfer for loans to nonprofits | SR |
| 0022 | 200.950 | State Emergency Telephone Number Account | Surcharge collected and provided to 911 providers | SR |
| 0023 | 200.950 | Farm worker Remedial Account | Farm labor contractor fee paid to injured parties | SR |
| 0024 | 200.250 | Guide Dogs for the Blind Fund | Fees to support State Board of Guide Dogs | SR |
| 0025 | 200.300 | Leaking Underground Storage Tank Cost Recovery Fund | Monies expended for enforcement activities | SR |
| 0026 | 500.900 | State Motor Vehicle Insurance Account | Charges to State departments for motor vehicle insurance | IS |
| 0027 | 100.100 | Tax Relief and Refund Account | GF transfer for renters credit & PIT transfer for tax refunds | IA - 100-100 |
| 0028 | 200.300 | Unified Program Account | Fees for hazardous waste & materials program | SR |
| 0029 | 200.300 | Nuclear Planning Assessment Special Account | Utility company assessments to finance special studies | SR |
| 0030 | 100.100 | County School Service Fund Contingency Account | GF transfer to reimburse County Superintendent of Schools | IA - 100-100 |
| 0032 | 200.250 | Firearm Safety Account | Fees from firearm transactions for data base & rosters also certification of safety devices | SR |
| 0033 | 200.300 | State Energy Conservation Assistance Account | GF transfer for loans to locals and nonprofits | SR |
| 0034 | 800.400 | Geothermal Resources Development Account | FTF transfers paid to counties & transfers to Fund 0940 | AG |
| 0035 | 100.100 | Surface Mining and Reclamation Account | FTF transfers for expenditures as appropriated | IA - 100-100 |
| 0036 | 300.900 | Special Account for Capital Outlay | State Lands Commission revenue for capital outlay for public structures | CP |
| 0041 | 200.150 | Aeronautics Account | Fuel tax allocated to airports and support of Caltrans aeronautic division | SR |
| 0042 | 200.150 | State Highway Account | Revenue and transfers to build highways | SR |
| 0044 | 200.150 | Motor Vehicle Account, State Transportation Fund | License fee revenue for CHP and DMV operations | SR |
| 0045 | 200.150 | Bicycle Transportation Account, STF | Fund 0062 transfers for allocations to cities and counties for bikeways | SR |
| 0046 | 200.150 | Public Transportation Account, STF | Revenue and transfers for planning and research | SR |
| 0048 | 200.150 | Transportation Revolving Account | All Caltrans funds pooled for disbursement purposes | IA - 200-150 |
| 0049 | a 400.900 | Toll Bridge Revenue Account | Net Toll Bridge revenue for Metro Transport Commission admin. costs, allocated to public agencies and Caltrans | EN |
| 0050 | 200.300 | Colorado River Management | GF Transfers to implement the California Plan for the Colorado River Management | SR |
| 0051 | 200.250 | Propane Safety Inspection And Enforcement Program Trust Fund | Surcharge from propane operators transferred annually to other funds | IA - 200-250 |
| 0052 | 200.150 | Local Airport Loans Account | Funds for loans to airports | SR |
| 0054 | 200.250 | New Motor Vehicle Board Account | Fees to regulate new vehicle dealers | SR |
| 0055 | 800.400 | Mass Transit Revolving Account | Federal & local funds allocated to applicants to purchase vehicles | AG |
| 0056 | a 200.950 | Seismic Safety Retrofit Account | Transfers from the Disaster Relief Fund (0372) expended for retrofits of publicly owned bridges | SR |
| 0057 | a 200.950 | SS Baton Rouge Victory Memorial Plaque Account | Funds used to construct a memorial plaque to honor members of the SS Baton Rouge Victory | SR |
| 0058 | 200.150 | Rail Accident Prevention and Response Account | Fees charged to transporters of hazardous materials for transfer to fund 0059 (Ch 766/91) | SR |
| 0059 | 200.150 | Hazardous Spill Prevention Account | Fund 0058 transfer for providing immediate response to toxic spills from surface transportation (CH 766/91) | SR |
| 0061 | 200.150 | Motor Vehicle Fuel Account | Motor Vehicle fuel taxes transferred to Funds 0516, 0041, 0062, Agriculture Fund | IA - 200-150 |
| 0062 | 200.150 | Highway Users' Tax Account | Fund 0061 transfer for apportionment to cities/counties & transfers to funds 0042 & 0045 | SR |
| 0063 | 200.150 | Motor Vehicle Transportation Tax Account | Deposit of gas taxes. No longer active, balance remains until litigation is cleared | IA - 200-150 |
| 0064 | 800.400 | Motor Vehicle License Fee Account | Motor vehicle and trailer coach license fees allocated to counties for county-determined use | AG |
| 0065 | 200.300 | Illegal Drug Lab Cleanup Account | Fees charged for removal of hazardous waste | SR |
| 0066 | 200.950 | Sale of Tobacco to Minor Control Account | Civil fees for controlling sale of tobacco to minors | SR |
| 0067 | 200.250 | State Corporations Account | Fees collected to regulate corporations | SR |
| 0069 | 200.250 | Board of Barbering and Cosmetology Contingent Fund | Fees to regulate barbers and cosmetologists | SR |
| 0070 | 200.300 | Occupational Lead Poisoning Prevention Account | Employer fee for workplace lead poison prevention program (Ch 798/91) | SR |
| 0071 | 200.300 | Yosemite Foundation Account | DMV fees used for restoration and preservation projects in Yosemite National Park | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|---|------------------|
| 0072 | 200.950 | California Collegiate License Plate Fund | Fees from the sale of license plates with school logos used to fund scholarships at the school | SR |
| 0073 | 200.300 | Resources License Plate Fund | DMV license fee for natural resource preservation, enhancement and restoration | SR |
| 0074 | 200.300 | Medical Waste Management Fund | Fees for Health/Welfare costs of medical waste management and disposal | SR |
| 0075 | 200.250 | Radiation Control Fund | Fees to regulate low level radioactive materials, waste & possessors of sources of ionizing radiation | SR |
| 0076 | 200.250 | Tissue Bank License Fund | Licensing fees to regulate tissue banks | SR |
| 0077 | a 200.950 | State Employee Scholarship Fund | GF transfer to establish program for career advancement by education of state employees | SR |
| 0078 | 200.950 | Graphic Design License Plate Account | Fees from special vehicle license plates used for art education and local art programming | SR |
| 0079 | a 200.950 | Industrial Medicine Fund | Fees expended for the administration expenses of the Industrial Medicine Council | SR |
| 0080 | 200.300 | Childhood Lead Poisoning Prevention Fund | Manufacturers fee for childhood lead poison prevention program (Ch799/91) | SR |
| 0081 | 800.400 | Alcohol Beverage Control Fund | GF feeder fund for the stated tax | AG |
| 0082 | 200.250 | Export Document Program Fund | Fees expended for purposes of administering the Export Document Program | SR |
| 0083 | 200.450 | Veterans Service Office Fund | Fees from applicants of special license plates for veterans services | SR |
| 0084 | 100.100 | Corporation Tax Fund | GF feeder fund for the stated tax | IA - 100-100 |
| 0085 | 100.100 | Estate Tax Fund | GF feeder fund for the stated tax | IA - 100-100 |
| 0086 | 100.100 | Cigarette Tax Fund | GF feeder fund for the stated tax | IA - 100-100 |
| 0087 | a 200.450 | School Safety Account | Asset forfeiture monies for grants to county offices of education for school safety projects | SR |
| 0088 | a 100.100 | Gift Tax Fund | GF feeder fund for the stated tax | IA - 100-100 |
| 0089 | 100.100 | Inheritance Tax Fund | GF feeder fund for the stated tax | IA - 100-100 |
| 0090 | 100.100 | Insurance Tax Fund | GF feeder fund for the stated tax | IA - 100-100 |
| 0091 | 100.100 | Personal Income Tax Fund | GF feeder fund for the stated tax | IA - 100-100 |
| 0093 | 200.250 | Construction Mgt Ed Account | Fees used for grants to qualified public postsecondary educational institutions | SR |
| 0094 | 800.400 | Retail Sales Tax Fund | GF feeder fund for the stated tax | AG |
| 0096 | 200.250 | Cal-OSHA Target Inspection and Consultation Fund | A depository for assessments levied against employers in high-hazard industries | SR |
| 0097 | 100.100 | Highway Carriers Uniform Business Tax Fund | GF feeder fund for the stated tax | IA - 100-100 |
| 0098 | 200.250 | Clinical Laboratory Improvement Fund | Fees to administer licensing provisions | SR |
| 0099 | 200.950 | Health Statistics Special Fund | Fees from record searches permits used by state registrar for vital statistics collection | SR |
| 0100 | 200.300 | California Used Oil Recycling Fund | Oil manufacturers fee per quart for recycling incentives, administration and transfers to fund 0101 (Ch 817/91) | SR |
| 0101 | 200.450 | School Facilities Fee Assistance Fund | GF transfers for down payment assistance in development projects in economically distressed areas | SR |
| 0102 | 200.250 | State Fire Marshall License/Certification Fund | Fees collected for license & certification relating to the regulation of fireworks, pyrotechnic devices | SR |
| 0103 | 800.400 | Administrative Claiming Fund | Monies from administrative claiming process transferred to health care deposit fund 0912 | AG |
| 0104 | 200.300 | San Joaquin River Conservancy Fund | Fees used to acquire and manage public lands within the San Joaquin River Parkway | SR |
| 0106 | 200.300 | Pesticide Regulation Fund | Pest control lic fees; 50% for reg lic and 50% for pymts to counties for admin and enforce (Fd & Ag 1147(a)) | SR |
| 0107 | 800.400 | Abandoned Vehicle Trust Fund | Fee to pay for the cost of removal of abandoned vehicles by the CHP and local police | AG |
| 0108 | 200.250 | Acupuncturists' Fund | Fee to regulate acupuncturists | SR |
| 0111 | 200.250 | Department of Agriculture Account | Fees to promote and protect agriculture industry | SR |
| 0112 | 200.300 | Agriculture Pest Control Research Account | Fund 0046 transfer for loans to ethanol producers | SR |
| 0113 | 200.450 | Missing Children Reward Fund | Fund 0425 transfer for rewards | SR |
| 0115 | 200.300 | Air Pollution Control Fund | Penalties to support the Air Resources Board | SR |
| 0116 | 200.250 | Wine Safety Fund | Fees to regulate wine growers | SR |
| 0117 | 200.250 | Alcoholic Beverage Control Appeals Fund | Fees to support the Alcohol Beverage Control Board | SR |
| 0119 | 300.450 | 1998 State School Facilities Fund | Bond Proceeds to accomplish class room reduction of grades k-12 | CP |
| 0120 | 200.950 | Mexican American Veterans Memorial Enhancement/Beautification Acct. | Private contributions for enhancement and beautification of the memorial | SR |
| 0121 | 200.950 | Hospital Building Account--Architecture Public Building Fund | Fees to review building plans | SR |
| 0122 | 200.950 | Emergency Food Assistance Program Fund | Private contributions to provide emergency food assistance program | SR |
| 0123 | a 200.950 | Rural Economic Development Fund | Fund 0036 transfer for rural economic development loans | SR |
| 0124 | 200.950 | California Agricultural Export Promotion Account | Various revenues for promotional purposes | SR |
| 0125 | 100.100 | Assembly Operating Fund | GF transfer for support of the assembly | GF |
| 0126 | 100.100 | Audit Fund State | Transfers from the General Fund for reimbursement of State Auditor expenses | GF |
| 0127 | 300.400 | Channel Island Site Authority Fund CSU | Bond, federal and state monies to develop the Former Camarillo State Hospital to higher education usage | CP |
| 0128 | 200.950 | Low and Moderate Income Housing Fund | 20% of taxes from sec. 33670 of H&S to use for improving housing on Channel Campus (Former Camarillo SH) | SR |
| 0129 | 200.250 | Water Device Certification Special Account | Fee to certify water treatment devices | SR |
| 0131 | 100.100 | Foster Family Home & Small Family Home Insurance Fund | GF transfer to pay claims | GF |
| 0132 | 200.250 | Workers' Compensation Managed Care Fund | Fees to regulate healthcare organizations | SR |
| 0133 | 200.300 | California Beverage Container Recycling Fund | Receipt and payment of redemption values and transfers to fund 0134 | SR |
| 0135 | 100.100 | AIDS Vaccine Research and Development Grant Fund | GF transfer for research and development grants | GF |
| 0139 | 200.150 | Driving-Under-the-Influence Program Licensing Trust Fund | Licensure fee to support the Department of Alcohol and Drug Programs | SR |
| 0140 | 200.300 | California Environmental License Plate Fund | DMV license fees for environmental protection | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|---|------------------|
| 0141 | 200.300 | Soil Conservation Fund | Williamson Act tax revenues for farmland mapping and monitoring | SR |
| 0142 | 200.950 | Sexual Habitual Offender, DOJ | Funds used to offset the departments costs for maintaining the Statewide Sexual Habitual Offender Program | SR |
| 0143 | 200.850 | California Health Data and Planning Fund | Fee to finance planning and data consolidation costs | SR |
| 0144 | 200.300 | California Water Fund | Project revenue, gas revenue, bond proceeds for State Water Resources Development System expenditures | SR |
| 0145 | a 200.950 | Commerce Marketing Fund | Various revenues to finance tourism program | SR |
| 0146 | 300.400 | Capital Outlay Fund for Public Higher Education | G.O. bond proceeds for college construction | CP |
| 0147 | a 200.950 | California Unitary Fund | Waters edge tax to finance infrastructure and economic development | SR |
| 0152 | 200.250 | Chiropractic Examiners' Fund | Fees to regulate chiropractors | SR |
| 0153 | 200.300 | San Gabriel & Lower LA River & Mountain Conservancy Fund | Fees and other revenues to acquire, manage and conserve public lands in San Gabriel LA river area | SR |
| 0156 | 200.950 | California Heritage Fund | Public funds, grants, donations for historical resource preservation | SR |
| 0158 | 200.250 | Travel Seller Fund | Filing fees to regulate sellers of travel | SR |
| 0159 | 200.800 | Trial Court Improvement Fund | Fund transfer to finance equipment, facilities, etc of courts | SR |
| 0160 | 100.100 | Operating Funds of the Assembly and Senate | GF transfer for operations of assembly and senate | GF |
| 0163 | 200.250 | Life Care Provider Fee Fund | Health care financing fees financing studies | SR |
| 0166 | 200.150 | Certification Account (Vehicle Inspection & Repair Fund) | Fee to fund program to resolve disputes if a car is a lemon | SR |
| 0167 | 100.100 | Delinquent Tax Collection Fund | Delinquent taxes used to reimburse FTB for collection costs; remainder transferred to PIT | IA - 100-100 |
| 0168 | 200.950 | Structural Pest Control Research Fund | Fee to finance research | SR |
| 0169 | 200.950 | California Debt Limit Allocation Committee Fund | Fee to finance administration and program costs | SR |
| 0170 | 200.950 | Corrections Training Fund | Fines to finance establishment of recruiting and training standards | SR |
| 0171 | 200.950 | California Debt and Investment Advisory Commission Fund | Fee to finance administration and program costs | SR |
| 0172 | 200.950 | Developmental Disabilities Program Development Fund | Fees to plan and develop new facilities | SR |
| 0173 | 200.950 | Competitive Technologies Fund | Various revenues to promote new technologies | SR |
| 0174 | 200.300 | Clandestine Drug Lab Cleanup Account | Fees to clean up hazardous waste at drug sites | SR |
| 0175 | 200.250 | Dispensing Opticians Fund | Fees to regulate opticians | SR |
| 0176 | a 200.300 | Delta Flood Protection Fund | Fund 0144 transfers for levee maintenance and delta flood protection | SR |
| 0177 | 200.950 | Food Safety Fund | Fees to inspect food | SR |
| 0178 | 200.150 | Driver Training Penalty Assessment Fund | Penalties on traffic fines to reimburse the GF for driver train costs and transfers to the Peace Officer Train Fund | SR |
| 0179 | 200.300 | Environmental Lab Improvement Fund | Fees to administer the Environmental Lab Improvement Act | SR |
| 0180 | 300.900 | Northern Calif Veteran's Cemetery Master Development Fund | GF transfers for design development and construction of Northern California Veteran's Cemetery | CP |
| 0181 | 200.950 | Registered Nurse Education Fund | License fees to promote the education of nurses | SR |
| 0183 | 200.300 | Environmental Enhancement & Mitigation Demonstration Program Fund | Allocation of transportation funds for grants to federal, state and local entities | SR |
| 0184 | 100.100 | Employment Development Department Benefit Audit Fund | Fines to run program | GF |
| 0185 | 100.100 | Employment Development Department Contingent Fund | Penalties and interest for administration costs | GF |
| 0186 | 200.300 | Energy Resources Surcharge Fund | Fee revenue transferred to fund 0033 for loans | IA - 200-300 |
| 0188 | 200.300 | Energy and Resources Fund (Total) | Appropriation for transfer to funds 0189 and 0190 | SR |
| 0189 | a 200.300 | Energy Account, Energy and Resources Fund | Fund 0188 transfer for energy programs | SR |
| 0190 | a 200.300 | Resources Account, Energy and Resources Fund | Fund 0188 transfer for resource programs | SR |
| 0191 | 100.100 | Fair and Exposition Fund | Licenses and fees for the horse racing board and other purposes | GF |
| 0192 | 100.100 | Satellite Wagering Account | Fees for the support of fairs | GF |
| 0193 | 200.300 | Waste Discharge Permit Fund | Fees to carry out water quality laws | SR |
| 0194 | 200.250 | Emergency Medical Services Training Program Approval Fund | Fees to regulate pediatric first aid & CPR training program | SR |
| 0195 | 200.250 | Conservatorship Registry Fund | DOJ imposed fees to establish and maintain state wide registry of conservators | SR |
| 0196 | a 200.950 | Asset Forfeiture Distribution Fund | Proceeds from the sale of assets for various purposes | SR |
| 0198 | 200.950 | California Fire and Arson Training Fund | Fees collected for training materials and courses | SR |
| 0200 | 200.300 | Fish and Game Preservation Fund | License fees for protection and preservation of fish and game | SR |
| 0201 | 200.950 | Medical Providers Interim Payment Fund | GF and Federal Trust transfers to interim pay Medical providers when a budget is not based on time | SR |
| 0203 | 200.850 | Genetic Disease Testing Fund | Fees to run genetic disease testing program | SR |
| 0205 | 200.250 | Geology and Geophysics Fund | Fees to regulate geologists and geophysicists | SR |
| 0207 | 200.300 | Fish and Wildlife Pollution Account | Charges to recover cleanup costs | SR |
| 0208 | 200.250 | Hearing Aid Dispensers' Fund | Fees to regulate hearing aid dispensers | SR |
| 0209 | 200.950 | California Hazardous Liquid Pipeline Safety Fund | Fees to finance training | SR |
| 0210 | 200.250 | Outpatient Setting Fund of the Medical Board of California | Fees to regulate accreditation of outpatient settings | SR |
| 0211 | 200.300 | California Waterfowl Habitat Preservation Account | Fund 0140 transfer for contracts with landowners to restore waterfowl habitat | SR |
| 0212 | 200.300 | Marine Invasive Species Control Fund | Fees per seagoing vessels for research and control of ballast water contaminants | SR |
| 0213 | 200.300 | Native Species Conservation & Enhancement Account | Donations and fees for natural history habitat | SR |
| 0214 | 200.950 | Restitution Fund | Fines to pay victims of violent crimes | SR |
| 0215 | 200.950 | Industrial Development Fund | Fees for administration costs of commission | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|---|------------------|
| 0216 | a 200.950 | Industrial Relations Construction Industry Enforcement Fund | Civil penalties to run program | SR |
| 0217 | 200.250 | Insurance Fund (formally fund 095) | Fees to support the Department of Insurance | SR |
| 0218 | a 200.950 | Rural Development Fund | Monies from donations, gifts, etc. to promote and assist rural development efforts | SR |
| 0219 | 200.300 | Lifetime License Trust Account | Collection of fees for fund 0200 that are transferred to fund 200 on an actuarial type basis | SR |
| 0220 | a 200.950 | California National Guard Military Museum Fund | Donations and grants for museum (M & V 179) | SR |
| 0222 | a 200.950 | Workplace Health and Safety Revolving Fund | Penalties to finance employee safety grants | SR |
| 0223 | 200.950 | Workers' Compensation Administration Revolving Fund | GF transfers and penalties for workers' compensation administrative costs | SR |
| 0224 | 200.950 | Food Safety Account | Tax to assess dietary risks | SR |
| 0225 | 200.300 | Environmental Protection Trust Fund | Fees and penalties to clean up spills from above ground oil tanks | SR |
| 0226 | 200.300 | California Tire Recycling Management Fund | Fees to cleanup unlawful storage of tires and studies on tire recycling | SR |
| 0227 | 200.300 | Low-Level Radioactive Waste Disposal Fund | Fee for radioactive disposal | SR |
| 0228 | 200.950 | Secretary of State's Business Fees Fund | Fees collected by the Secretary of State for its operations | SR |
| 0229 | a 200.250 | Dry Cleaning Fund | Fees from registration & renewal of registration for the operation of a dry cleaning plant | SR |
| 0230 | 200.550 | Cigarette & Tobacco Products Surtax Fund | Collection fund for funds 0231 to 0236 | IA - 200-550 |
| 0231 | 200.550 | Health Education Account (Cig. Surtax Fund) | Transfer of cigarette taxes from fund 0230 for health programs | SR |
| 0232 | 200.550 | Hospital Services Account (Cig. Surtax Fund) | Transfer of cigarette taxes from fund 0230 for health programs | SR |
| 0233 | 200.550 | Physicians Services Account (Cig. Surtax Fund) | Transfer of cigarette taxes from fund 0230 for health programs | SR |
| 0234 | 200.550 | Research Account (Cig. Surtax Fund) | Transfer of cigarette taxes from fund 0230 for health programs | SR |
| 0235 | 200.550 | Public Resources Account (Cig. Surtax Fund) | Transfer of cigarette taxes from fund 0230 for health programs | SR |
| 0236 | 200.550 | Unallocated Account (Cig. Surtax Fund) | Transfer of cigarette taxes from fund 0230 for health programs | SR |
| 0238 | 200.950 | Veteran's Cemetery Perpetual Maintenance Fund | GF transfer for maintenance of Northern California Veteran's Cemetery | SR |
| 0239 | 200.250 | Private Security Services Fund | Fees to regulate private security persons | SR |
| 0240 | 200.950 | Local Agency Deposit Security Fund | Fines and fees for a state banking department program | SR |
| 0241 | 200.950 | Local Public Prosecution & Public Defender Training Fund | Fund 0903 transfer for training | SR |
| 0242 | 100.100 | Court Collection Account | Fines, forfeitures allocated to counties and state funds | IA - 100-100 |
| 0243 | 200.250 | Narcotic Treatment Program Licensing Trust Fund | A depository for licensure fees collected from the providers of methadone program services | SR |
| 0244 | 200.300 | Environmental Water Fund | Fund 0144 and 0502 transfers for programs that benefit water environment | SR |
| 0245 | 200.950 | Mobilehome Parks Revolving Fund | Fees to administer mobile home park act | SR |
| 0246 | 500.900 | Protective Service Fund | Collection by CHP for providing protection service for the state employees & properties | IS |
| 0247 | 400.900 | Drinking Water Operator Certification Special Account | Fees from certification to educate issue and reissue certificates for water plant operators and supervisors | EN |
| 0255 | a 200.950 | DNA Testing, DOJ | Fines charged sexual offenders to be used for DNA samples testing for law enforcement purposes | SR |
| 0256 | 200.950 | Sexual Predator Public Information Account | Fees from 900 # used to maintain information on sexual predators | SR |
| 0257 | 100.100 | Earthquake Emergency Investigation Account | GF transfer for earthquake investigations | GF |
| 0258 | a 200.950 | Work and Family Fund | GF Transfer to establish and maintain work and family programs for state employees | SR |
| 0259 | 600.990 | Supplemental Contributions Program Fund | Monies from eligible state employee contributions | PT |
| 0260 | 200.250 | Nursing Home Administrator's State License Examining Fund | Fees to regulate nursing homes | SR |
| 0261 | 200.150 | Off Highway License Fee Fund | Fees allocated to cities and counties for off-highway facilities | SR |
| 0262 | 300.900 | Habitat Conservation Fund | Various transfers for acquiring lands to protect various animals | CP |
| 0263 | 200.450 | Off Highway Vehicle Trust Fund | Fees for Dept of Parks and Recreation off-highway vehicle projects and up to 50% for grants to locals | SR |
| 0264 | 200.250 | Contingent Fund of the Board of Osteopath Examiners | Fees to regulate osteopathic examiners | SR |
| 0265 | 200.300 | Conservation and Enforcement Services Acct., Off Highway Vehicle Trust Fund | Fund 0061 transfer for soil conservation and protecting natural resources | SR |
| 0266 | 300.900 | Inland Wetlands Conservation Fund | Fund 0061 transfer for soil, wildlife and habitat conservation | CP |
| 0267 | 200.950 | Exposition Park Improvement Fund | Parking and rental income to improve Museum of Science and Industry park | SR |
| 0268 | 200.950 | Peace Officers' Training Fund | Fines and penalties for administrative costs and grants | SR |
| 0269 | 200.300 | Glass Processing Fee Acct, Beverage Container Recycling Fund | Processing fees paid to processors (Ch1274/90) | SR |
| 0270 | 200.250 | Technical Assistance Fund | Fees to regulate community care facilities or residential care facilities | SR |
| 0271 | 200.250 | Certification Fund | Fees to regulate residential care facilities | SR |
| 0272 | 200.850 | Infant Botulism Treatment & Prevention Fund | Fees charged for the sale of Botulism Immune Globulin | SR |
| 0273 | a 200.300 | Long-Term Management Strategy Completion Fund | | SR |
| 0274 | a 200.950 | Business Reinvestment Fund | Receives transfers from the Business Fess Fund to implement new technological developments and system impro | SR |
| 0275 | 200.300 | Hazardous and Idle-Deserted Well Abatement Fund | Unused well fee for mitigating hazards of unused oil wells (Ch 1604/90) | SR |
| 0276 | 200.300 | Penalty Account California Beverage Container Recycle Fund | Fees and fines for support of carrying out California Beverage Recycling & Litter Reduction Act | SR |
| 0277 | 200.300 | Bimetal Processing Fee Account | Processing fees for bimetal beverage containers | SR |
| 0278 | 200.300 | PET Processing Fee Account | Processing fees for plastic beverage containers | SR |
| 0279 | 200.250 | Child Health and Safety Fund | Car license fee to regulate child care providers and child health & safety concerns | SR |
| 0280 | 200.250 | Physician's Assistant Fund | Fees to certify physician assistants | SR |
| 0281 | 200.300 | Recycling Market Development Revolving Loan Account | Fund 0387 transfer for loans to local governments and private businesses (Ch 1543/90) | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|--|--|------------------|
| 0283 | 100.100 | Targeted Case Management Claiming Fund | Transfers from local agencies to provide medical, social and other services | IA - 100-100 |
| 0284 | a 200.250 | Loss Control Certification Fund | Fees to certify the loss control consultation services | SR |
| 0285 | a 200.450 | California Residential Earthquake Recovery Fund | Insurance premium surcharge for earthquake damage (Ch 1165/90) | SR |
| 0286 | 200.300 | Lake Tahoe Conservancy Account | Fees for preserving and restoring projects in Lake Tahoe area | SR |
| 0287 | a 100.100 | Youth Pilot Program Fund | Fund to be used for child welfare services under the youth pilot program | GF |
| 0288 | 200.250 | International Student Exchange Visitor Placement Organization | Fees to regulate the placement of exchange students in the U.S. | SR |
| 0289 | 200.950 | State HICAP Fund | Fees used to offset the cost of counseling seniors on benefits and program | SR |
| 0290 | 200.250 | Pilot Commissioner's Special Fund Board | Fees to regulate bar pilots | SR |
| 0293 | 200.150 | Motor Carriers Safety Improvement Fund | Transfer from motor carriers permit fund to cover the costs of the CHP | SR |
| 0294 | 200.300 | Removal and Remedial Action Acct.- Hazardous Waste Control Acct. | Funds used for removal or remedial action at sites and administrative costs | SR |
| 0295 | 200.250 | Board of Podiatric Medicine Fund | Fees to regulate podiatrists | SR |
| 0296 | 300.900 | Coachella Valley Mountain Conservancy Fund | Fund used to acquire and hold real property for the public's enjoyment | CP |
| 0297 | a 400.900 | Community & Economic Development Fund | Revenue Bond proceeds for lenders to recapitalize their resources to meet current demands for loans | EN |
| 0298 | 200.250 | Financial Institutions Fund | Fees used to regulate commercial banks | SR |
| 0299 | 200.250 | Credit Union Fund | Fees used for regulation of credit unions | SR |
| 0300 | 200.250 | Professional Forester Registration Fund | Fees to regulate foresters | SR |
| 0304 | 200.950 | Back Wages & Taxes account | Monies from sale of confiscated equipment for payment of back wages owed to garment workers | SR |
| 0305 | 200.950 | Private Postsecondary & Voc. Ed. Administration Fund | Fees for program administrative costs | SR |
| 0306 | 200.300 | Safe Drinking Water Account | Drinking water operating fees paid by public water systems | SR |
| 0308 | 100.100 | Earthquake Risk Reduction Fund of 1996 | Monies from state highway acct. to be used for transportation infrastructure and support of earthquake research | GF |
| 0309 | 200.850 | Perinatal Insurance Fund | Fund 0236 cigarette tax transfers for grants to clinics to expand dental care | SR |
| 0310 | 200.250 | Psychology Fund | Fees to regulate psychologists | SR |
| 0311 | 200.950 | Traumatic Brain Injury Fund | Penalties to finance projects | SR |
| 0312 | 200.250 | Emergency Medical Services Personnel Fund | Fees for maintaining registry | SR |
| 0313 | 200.850 | Major Risk Medical Insurance Fund | Fund 0236 cigarette tax transfers for health care costs of uninsurable | SR |
| 0314 | 200.300 | Diesel Emission Reduction Fund | Penalties for excessive smoke emissions used for developing clean burning diesel fuels (Ch 940/89) | SR |
| 0315 | 200.950 | Aging Information and Education Fund | Funds used to increase public awareness about aging | SR |
| 0316 | 200.300 | San Francisco Bay Area Conservancy Program Account | Monies as appropriated for administration and implementation of S F Bay area conservancy Program | SR |
| 0317 | 200.250 | Real Estate Fund | Fees to regulate real estate sales people and brokers | SR |
| 0318 | 200.950 | Collins-Dugan California Conservation Corps Reimbursement Acct | Funds used for support of the California Conservation Corps | SR |
| 0319 | 200.250 | Respiratory Care Fund | Fees to regulate respiratory care providers | SR |
| 0320 | 200.300 | Oil Spill Prevention and Administration Fund | Fee per barrel for oil spill prevention (Ch 1248/90) | SR |
| 0321 | 200.300 | Oil Spill Response Trust Fund | Fee per barrel to clean up oil spills | SR |
| 0322 | 200.300 | Environmental Enhancement Fund | Civil and criminal penalties for specified projects (Ch 1248/90) | SR |
| 0325 | 200.250 | Electronic and Appliance Repair Fund | Fees to regulate electronic and appliance repairers | SR |
| 0326 | 200.250 | Athletic Commission Fund | To deposit the fees collected pursuant to Section 18800 et. seq. | SR |
| 0327 | 200.250 | Court Interpreters' Fund | Fees charged to applicants for certification, and renewals of certificates for acting as a certified court interpreter | SR |
| 0328 | 200.950 | Public School Planning, Design and Const Review Fund | Created to deposit fees from applicants submitting plans for the construction or alteration of School buildings | SR |
| 0329 | 200.600 | Vehicle License Collection Fund | Motor Vehicle license fees | SR |
| 0330 | 200.600 | Local Revenue Fund (LRF) | Collection fund for funds 0331, 0332, 0333, and 0334 | SR |
| 0331 | 200.600 | Sales Tax Account, (LRF) | Collection fund for 1/2% sales tax for funds 0351,0352, and 0353 | SR |
| 0332 | 200.600 | Vehicle License Fee Account, (LRF) | Vehicle license fees collected and allocated to counties for specific programs | SR |
| 0333 | 200.600 | Sales Tax Growth Account, (LRF) | Collection fund for 1/2% sales tax in excess of amount collected in FY 91-92 for funds 0354, 0355, 0356, 0357, 0358 | SR |
| 0334 | 200.600 | Vehicle License Fee Growth Account, (LRF) | Vehicle lic fees collected in excess of amounts collected in FY 91-92; allocated to counties for specific purposes | SR |
| 0335 | 200.250 | Registered Environmental Health Specialist Fund | Fees to license environmental health specialists | SR |
| 0336 | 200.300 | Mine Reclamation Account | Reporting fees to monitor reclamation efforts (Ch 1097/90) | SR |
| 0338 | 200.300 | Seismic Hazards Identification Fund | Fund 0285 transfer for identifying seismic hazards (Ch 1168/90) | SR |
| 0341 | 200.450 | State School Building Lease-Purchase Tideland Revenue Fund | Tidelands Oil revenues for transfer to fund 0344 | SR |
| 0342 | 800.400 | State School Fund | GF and FTF transfers pooled for distribution to K-12 and community college districts | AG |
| 0344 | 200.450 | State School Building Lease-Purchase Fund | GF and fund 0341 transfers for school buildings | SR |
| 0345 | 200.950 | School Building Safety Fund | Repayments of loans to school districts, interest on loans to school districts | SR |
| 0346 | 800.900 | State School Building Lease-Purchase Revolving Loan Account | Transfers from funds 0344, 0776, and 0789 for loans to school districts | AG |
| 0347 | 200.950 | School Land Bank Fund | State Lands Commission is trustee. Proceeds from sale of land to buy land | SR |
| 0348 | 100.100 | Senate Operating Fund | GF transfer for operating expenses | GF |
| 0349 | 100.100 | Educational Telecommunication Fund | Moneys used to establish telecommunication standards | GF |
| 0350 | a 200.600 | In-Home Support Service Registry Model Subaccount | Provides allocations to counties for planning and implementing in-home supportive services registries | SR |
| 0351 | 200.600 | Mental Health Subaccount-Sales Tax Account, (LRF) | Fund 0331 transfers for allocations to counties and transfers to funds 0872 and 0873 | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|---|------------------|
| 0352 | 200.600 | Social Services Subaccount-Sales Tax Account, (LRF) | Fund 0331 transfers for allocations to counties | SR |
| 0353 | 200.600 | Health Subaccount-Sales Tax Account, (LRF) | Fund 0331 transfers for allocations to counties and transfers to fund 0848 | SR |
| 0354 | 200.600 | Caseload Subaccount-Sales Tax Growth Account, (LRF) | Fund 0333 transfers for allocations to counties | SR |
| 0355 | 200.600 | Indigent Health Subaccount-Sales Tax Growth Account, (LRF) | Fund 0333 transfers for allocations to counties | SR |
| 0356 | 200.600 | Community Health Subaccount-Sales Tax Growth Account, (LRF) | Fund 0333 transfers for allocations to counties | SR |
| 0357 | 200.600 | Mental Health Subaccount-Sales Tax Growth Account, (LRF) | Fund 0333 transfers for allocations to counties | SR |
| 0358 | 200.600 | State Hospital Mental Health Subacct-Sales Tax Growth Acct, (LRF) | Fund 0333 transfers for allocations to counties | SR |
| 0359 | 200.600 | County Medical Services Subacct-Sales Tax Growth Acct, (LRF) | Fund 0333 transfers for allocations to counties | SR |
| 0360 | a 200.950 | State Mandates Claim Fund | GF appropriation for local government claims | SR |
| 0361 | 200.600 | General Growth Subaccount-Sales Tax Growth Account, (LRF) | Fund 0333 transfers for allocations to counties | SR |
| 0363 | a 200.600 | Special Equity Subaccount | A depository for transfers from the Sales Tax Growth Account of the Local Revenue Fund | SR |
| 0365 | 200.950 | Historic Property Maintenance Fund | 50% net rental revenue from DOT for costs associated with historic property located in freeway right of way | SR |
| 0366 | 800.500 | Indian Gaming Revenue Sharing Trust Fund | License fees from gaming machines for distribution to non compact tribes | AG |
| 0367 | 200.950 | Indian Gaming Special distribution Fund | State's share of gaming compacts for various gaming related activities | SR |
| 0368 | 200.250 | Asbestos Consultant Certification Account | Deposit fees charged for the training and certification of asbestos consultants | SR |
| 0369 | 200.250 | Asbestos Training Approval Account | Fees charged to asbestos training entities | SR |
| 0371 | 200.300 | California Beach and Coastal Enhancement Account | Fees used for the Adopt-A-Beach program | SR |
| 0372 | 200.450 | Disaster Relief Fund | A 1/4 cent sales tax to pay for earthquake damage | SR |
| 0373 | 200.150 | San Fran.-Oakland Bay Bridge & I-880 Cypress St. Disaster Fund | GF transfers for property, injury and death claims | SR |
| 0374 | 100.100 | Special Fund for Economic Uncertainties | Considered part of GF for bond Official Statements | GF |
| 0375 | 100.100 | Disaster Response-Emergency Operations Account | Considered part of GF for bond Official Statements | GF |
| 0376 | 200.250 | Speech Pathology & Audiology Examining Comm. Fund | Fees to regulate speech pathologists | SR |
| 0377 | 100.100 | 1987 Higher Education Earthquake Account | Considered part of GF for bond Official Statements | GF |
| 0378 | 200.950 | Attorney General False Claims Act Fund | Monies used to support ongoing investigation & prosecution of false claims against the state | SR |
| 0380 | 200.250 | State Dental Auxiliary Fund | Fees to license dental auxiliaries | SR |
| 0381 | 200.300 | Public Interest Research, Development & Demonstration Fund | Monies for awards for R&D & Demo projects of renewable electricity generation technologies | SR |
| 0382 | 200.300 | Renewable Resource Trust Fund | Monies to be used for purposes relating to renewable resource electricity generation technology | SR |
| 0383 | 200.300 | Natural Resource Infrastructure Fund | Monies to be used for purposes of preserving & protecting natural & recreational resources | SR |
| 0384 | 200.300 | Salmon & Steelhead Trout Restoration Account | Monies to fund improvements of the habitat in coastal waters utilized by the species | SR |
| 0386 | 200.300 | Solid Waste Disposal Site Cleanup Trust Fund | Transfers from the Integrated Waste Management Account in the Integrated Waste Management Fund | SR |
| 0387 | 200.300 | Integrated Waste Management Account | Fees for a waste control program | SR |
| 0389 | 200.300 | Integrated Waste Management Fund | Assessments for a litter control program | SR |
| 0392 | 200.300 | State Parks & Recreation Account, State Parks & Recreation Fund | Fees for state parks planning, acquisition and management | SR |
| 0393 | a 200.100 | Job Creation Investment Fund | Monies used for job creation activities for persons receiving CalWorks benefits | SR |
| 0396 | 200.950 | Self-Insurance Plans Fund | Fees and penalties paid by private self-insured employers | SR |
| 0398 | a 200.950 | Strong-Motion Instrumentation Special Fund | Building permit fees for program costs | SR |
| 0399 | 200.950 | Structural Pest Control Education & Enforcement Fund | Filing fees for enforcement and training | SR |
| 0400 | 200.250 | Real Estate Appraisers Regulation Fund | Fees to regulate appraisers (Ch 491/90) | SR |
| 0402 | 200.300 | Safe, Clean, Reliable Water Supply Fund | Bond proceeds transferred to fund 0403, 0416, 0444, 0546 and 0547 | SR |
| 0403 | 200.300 | Delta Improvement Account | Transfer from fund 0402 to fund 0404, 0405, 0409, 0413, 0414 and 0415 | IA - 200-300 |
| 0404 | 200.300 | Central Valley Project Improvement Subaccount | Transfer from fund 0403 to pay for the costs of fish and wildlife restoration | SR |
| 0405 | 200.300 | Bay-Delta Agreement Subaccount | Transfer from fund 0403 to use for non-flow-related projects | SR |
| 0407 | 200.250 | Teacher Credentials Fund | Fees to license teachers | SR |
| 0408 | 200.250 | Test Development and Administration Account | Fees to develop and administer tests | SR |
| 0409 | 200.300 | Delta Levee Rehabilitation Subaccount | Transfer from fund 0403 to use for local assistance | SR |
| 0410 | 200.800 | Transcript Reimbursement Fund | Fees for shorthand reporting services | SR |
| 0412 | 200.250 | Transportation Rate Fund | Fees to regulate rates charged by truckers | SR |
| 0413 | 200.300 | South Delta Barriers Subaccount | Transfer from fund 0403 to use for non-state water projects | SR |
| 0414 | 200.300 | Delta Recreation Subaccount | Transfer from fund 0403 to improve public access to lands and waters of the delta | SR |
| 0415 | 200.300 | CALFED Subaccount | Transfer from fund 0403 to pay for the state's share incurred in the CALFED Bay-Delta program | SR |
| 0416 | 200.300 | Clean Water and Water Recycling Account | Transfer from fund 0402 to fund 0417, 0418, 0419, 0422, 0423, 0424, and 0443 | IA - 200-300 |
| 0417 | 200.300 | State Revolving Fund Loan Subaccount | Transfer from fund 0416 to use for the purposes of providing loans | SR |
| 0418 | 200.300 | Small Communities Grant Subaccount | Transfer from fund 0416 to use for grants to small communities for construction of eligible treatment works | SR |
| 0419 | 200.300 | Water Recycling Subaccount | Transfer from fund 0416 to use for loans to public agencies | SR |
| 0421 | 200.150 | Vehicle Inspection and Repair Fund | Fees for the vehicle emission inspection program | SR |
| 0422 | 200.300 | Drainage Management Subaccount | Transfer from fund 0416 to use for loans to local agencies | SR |
| 0423 | 200.300 | Delta Tributary Watershed Subaccount | Transfer from fund 0416 to use for watershed rehabilitation projects | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|--|--|------------------|
| 0424 | 200.300 | Seawater Intrusion Control Subaccount | Transfer from fund 0416 to use for loans to local agencies for seawater intrusion control projects | SR |
| 0425 | 200.450 | Victim-Witness Assistance Fund | Fines used for local assistance centers | SR |
| 0429 | 200.300 | Local Jurisdiction Energy Assistance Account | PVEA fund transfers for loans and grants to local governments | SR |
| 0430 | a 200.300 | Hazardous Waste Enforcement Training Fund | Penalties to pay for state and local enforcement training | SR |
| 0434 | 200.300 | Air Toxics Inventory and Assessment Account | Fees to pay for state "hot spot" information program | SR |
| 0436 | 200.300 | Underground Storage Tank Tester Account | Fees for tank tester licensing program | SR |
| 0437 | 200.450 | State Assistance For Fire Equipment Account | Proceeds from sales of equipment for new equipment for local firefighters | SR |
| 0439 | 200.300 | Underground Storage Tank Cleanup Fund | Maint fees to reimburse eligible owners/operators for the cost of corrective action in the event of releases | SR |
| 0440 | a 200.300 | Petroleum Underground Storage Tank Financing Account | Federal/state/local funds to make loans to replace underground storage tanks | SR |
| 0442 | 100.100 | California Olympic Training Account | License plate fees for an Olympic Training Center | GF |
| 0443 | 200.300 | Lake Tahoe Water Quality Subaccount | Transfer from fund 0416 for land acquisition and improvement programs | SR |
| 0444 | 200.300 | Water Supply Reliability Account | Transfer from fund 0402 to fund 0445, 0446, 0543, 0544, and 0545 | IA - 200-300 |
| 0445 | 200.300 | Feasibility Projects Subaccount | Transfer from fund 0444 to use for feasibility and environmental investigation | SR |
| 0446 | 200.300 | Water Conservation and Groundwater Recharge Subaccount | Transfer from fund 0444 to use for loans to local agencies for capital outlay water conservation programs | SR |
| 0447 | 300.900 | Wildlife Restoration Fund | Horse racing revenues to acquire land, water, and land and water rights | CP |
| 0448 | 200.950 | Occupancy Compliance Monitoring Account | Fees for monitoring projects | SR |
| 0449 | 200.300 | Winter Recreation Fund | Permit fees for parking area snow removal | SR |
| 0450 | 200.950 | Seismic Gas Valve Certification Fee Account | Fees for certification program | SR |
| 0451 | a 800.400 | Manufactured Home License Fee Account | Mobile home and commercial coach license fees collected for counties for county-determined use | AG |
| 0452 | 200.950 | Elevator Safety Account | Fees for elevator inspections | SR |
| 0453 | 200.950 | Pressure Vessel Account | Fees for vessel safety program | SR |
| 0455 | 200.300 | Hazardous Substance Sub-account | Federal funds, taxes, recoveries, and fines to operate hazardous substance cleanup program | SR |
| 0456 | 200.300 | Expedited Site Remediation Trust Fund | Fees for hazardous site removal costs charged to responsible parties | SR |
| 0457 | 200.950 | Tax Credit Allocation Fee Account | Fees for administrative and program costs | SR |
| 0458 | 200.300 | Hazardous Substances Acct., Site Operation & Maintenance Acct. | Various revenues for site operations and maintenance | SR |
| 0459 | 200.250 | Telephone Medical Advice Services Fund | Fees from regulation of medical advice service providers to be used to regulate and license them | SR |
| 0460 | 200.250 | Dealer's Record of Sale Special Account | Fees to administer registration program | SR |
| 0461 | 200.250 | PUC Transportation Reimbursement Account | Fees to regulate trucking industry | SR |
| 0462 | 200.250 | PUC Utilities Reimbursement Account | Fees to regulate public utilities | SR |
| 0463 | a 200.950 | Roberti-Z'berg Urban Open-Space and Recreation Program Account | Money allocated from the General Fund for grants made to cities, counties and districts for recreational or | SR |
| 0464 | 200.950 | High Cost Fund A Administration Committee Fund California | Revenues from telephone corporations to transfer to rural & metro area for fair rates in those areas | SR |
| 0465 | 200.300 | Energy Resources Programs Account | Energy surcharge for support of energy resource program | SR |
| 0467 | 100.100 | State Notes Expense Account | Note proceeds for STO cost of selling notes | IA - 100-100 |
| 0470 | 200.950 | High Cost Fund B Administration Committee Fund California | Revenues from telephone corporations to transfer to rural & metro area for fair rates in those areas | SR |
| 0471 | 200.950 | Universal Lifeline Telephone Service Trust Admin Committee Fund | Revenues from telephone corporations to ensure lifeline telephone services to people of the state | SR |
| 0472 | a 400.900 | Child Care & Development Facilities Direct Loan Fund | Monies to fund direct loans for Child Care development, construction & expansion by public or private agencies | EN |
| 0473 | 200.950 | Vietnam Veterans' Memorial Account | Taxpayer PIT contributions to construct and maintain memorial | SR |
| 0474 | a 200.950 | Child Care & Development Facilities Loan Guaranty Fund | Monies to be used as loan guarantees to private & public agencies for child care facilities | SR |
| 0475 | 200.300 | Underground Storage Tank Fund | Fees to develop regulations for underground storage tanks | SR |
| 0478 | 200.950 | Mosquitoborne Disease Surveillance Account | Local district contributions for program purposes | SR |
| 0479 | 200.300 | Energy Technology Research, Development, & Demonstration Account | Fund 0465 transfer for loans to energy programs | SR |
| 0481 | 200.950 | Garment Manufacturers' Special Account | Registration fees to compensate injured parties | SR |
| 0482 | 200.300 | Surface Impound Assessment Account | Fees for State Water Resources Control Board operations | SR |
| 0483 | 200.950 | Deaf & Disabled Telecommunications Program Admin Committee Fund | Revenues from telephone corporations to provide service to deaf and disabled of the state | SR |
| 0485 | 200.950 | Armory Discretionary Improvement Account | Armory revenues for Armory improvements | SR |
| 0486 | 200.300 | Emergency Clean Water Grant Fund | GF transfer for grants to water agencies | SR |
| 0487 | 200.950 | Financial Responsibility Penalty Account | Penalties for insurance and financial responsibility purposes | SR |
| 0489 | a 200.300 | Rice Straw Demonstration Project Fund | Monies to be used for demonstration projects that show rice can be a commodity rather than a waste | SR |
| 0491 | 200.950 | Payphone Service Providers Committee Fund | Revenues from telephone corporations for discounted service to schools, hospitals etc. | SR |
| 0492 | 200.950 | Boxer's Neurological Examination Account | Fees for neurological exams | SR |
| 0493 | 200.950 | California Teleconnect Fund Administrative Committee Fund | Revenues from telephone corporations for payphone education and compliance to regulations | SR |
| 0494 | 200.950 | Other - Unallocated Special Funds | Department of Finance use only for budgetary purposes. | SR |
| 0496 | 200.950 | Developmental Disabilities Services Account | Fees for conducting the review and approval of housing proposals | SR |
| 0497 | 200.300 | Local Government Geothermal Resources Revolving Sub-account | Fund 0034 for loans and grants to locals | SR |
| 0498 | 400.700 | Higher Education Fees and Income - CSU | Accounts for fees collected from students | EN |
| 0500 | 400.900 | San Francisco Bay Bridge Northern Unit Account | Tolls for operations of the bridge | EN |
| 0501 | 900.300 | California Housing Finance Fund | Revenue bonds for housing development and rehabilitation of residential structures | CU |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|--|---|------------------|
| 0502 | 400.200 | California Water Resources Development Bond Fund | Revenue bonds for building and maintaining State Water Resources Development System | EN |
| 0503 | 400.900 | California National Guard Memorial Farm & Home Building Fund of 1978 | Revenue Bonds to finance the purchase of homes and farms | EN |
| 0505 | 400.700 | Affordable Student Housing Revolving Fund | Revenue bonds to construct student housing | EN |
| 0506 | 400.200 | Central Valley Water Project Construction Fund | Revenue bonds for building and maintaining the Central Valley Water Project | EN |
| 0507 | 400.200 | Central Valley Water Project Revenue Fund | Revenue from the sale of power to operate the Central Valley Water Project | EN |
| 0510 * | 900.650 | California Exposition and State Fair Enterprise Fund | Fair revenue for fair operations - Fund number used in GAAP only | CU |
| 0512 | 900.999 | State Compensation Insurance Fund | Employer insurance premiums for worker compensation benefits | RO |
| 0513 | 400.900 | First-Time Home Buyers Fund | Revenue bonds to buy down interest rates on home mortgages | EN |
| 0514 | 100.100 | Employment Training Fund | Fees for job training | GF |
| 0516 | 200.250 | Harbors and Watercraft Revolving Fund | User fees to operate department programs, loans and grants | SR |
| 0518 | 400.900 | Health Facility Construction Loan Insurance Fund | Fees for loan insurance | EN |
| 0519 | 200.950 | California Maritime Academy Continuing Education Revenue Fund | Revenue from extension programs to support the Maritime Academy | SR |
| 0521 a | 400.900 | Rural Economic Bond Fund | Revenue bond proceeds, repayment of loans plus interest, fees, and penalties, application fees for loan application | EN |
| 0523 | 300.600 | East Bay State Building Authority Fund | JPA fund to build an office building | CP |
| 0524 | 300.600 | Los Angeles State Building Authority Fund | JPA fund to build an office building | CP |
| 0525 | 400.410 | High Technology Educ. Rev. Bond Fund, Public Bldg. Const. Fund | Revenue bonds for construction and renovation of public buildings for high tech purposes (Last year = 13/14) | EN |
| 0526 | 900.999 | California School Finance Authority Fund | Operating fund for department issuing no-commitment debt | RO |
| 0528 | 900.400 | Cal. Alternative Energy & Advanced Transportation Financing Authority Fund | Operating fund for department issuing no-commitment debt | CU |
| 0530 | 400.900 | Mobilehome Park Purchase Fund | Fund 0648 transfer for loans | EN |
| 0534 a | 400.900 | New Prison Construction Revenue Fund | Revenue bonds for lease purchase of Southern Maximum Security Complex | EN |
| 0535 a | 200.950 | California Main Street Program Fund | Various revenues for the California Main Street Program purposes | SR |
| 0536 | 400.900 | San Diego-Coronado Toll Revenue Fund | Tolls for the operation of the bridge | EN |
| 0537 | 800.900 | Capitol Area Development Fund | JPA fund to build an office building. (Note Disclosure Only. Blocked on 02 Index). | AG |
| 0538 | 300.600 | The San Francisco State Building Authority | JPA fund to build an office building | CP |
| 0539 | 300.600 | Oakland State Building Authority Fund | JPA fund to build an office building | CP |
| 0541 | 300.600 | San Bernardino State Building Authority Fund | JPA fund to build an office building - Component unit of the city of San Bernardino redevelopment agency | CP |
| 0542 | 400.900 | San Francisco-Oakland Bay Bridge Toll Revenue Fund | Investment interest for debt service | EN |
| 0543 | 200.300 | Local Projects Subaccount | Transfer from fund 0444 to use for grants and loans to local entities for fish and wildlife mitigation | SR |
| 0544 | 200.300 | Sacramento Valley Water Mgmt. and Habitat Protection Subacct. | Transfer from fund 0444 to use for programs in the Sacramento Valley | SR |
| 0545 | 200.300 | River Parkway Subaccount | Transfer from fund 0444 to use for the acquisition and restoration of riparian habitat | SR |
| 0546 | 200.300 | Bay-Delta Ecosystem Restoration Account | Transfer from fund 0402 to improve aquatic and terrestrial habitats | SR |
| 0547 | 200.300 | Flood Control and Prevention Account | Transfer from fund 0402 to use for the state's share of the nonfederal costs of flood control | SR |
| 0549 | 800.400 | Large Teach Hosp Emphasis Medi-cal Med Ed Pay Fund | State/donated funds to pay large teaching hospitals for education costs to medi-cal beneficiaries | AG |
| 0550 | 800.400 | Medi-Cal Medical Education Supplemental Payment Fund | State/Donated monies to share the costs for medical education costs to medi-cal beneficiaries | AG |
| 0551 | 800.400 | Temporary Assistance for Needy Families | Federal Grants to be used for Federal temporary assistance to needy families | AG |
| 0555 | 200.850 | Healthy Families Fund | State/Federal monies to provide health services to eligible needy children | SR |
| 0556 | 200.800 | Judicial Administration, Efficiency & Modernization Fund | Monies to promote improved access, efficiency and effectiveness in the trial courts | SR |
| 0557 | 200.300 | Toxic Substances Control Account | Fees & monies to administer and implement the provisions for hazardous waste response actions | SR |
| 0558 | 200.300 | Farm & Ranch Solid waste Clean-up & Abatement Account | Fees for grants to cities and counties for clean-up & abatement of solid waste on ranch & farm properties | SR |
| 0559 a | 400.900 | Small Craft Harbor Bond Fund | Revenue bonds sold to make loans to local governments | EN |
| 0560 a | 400.900 | Small Craft Harbor Improvement Fund | Revenue bonds sold to make loans to local governments | EN |
| 0561 | 300.600 | Riverside County Public Financing authority Fund | JPA fund to build office building | CP |
| 0562 | 400.600 | State Lottery Fund | Lottery ticket sales for lottery prizes, lottery administration, and education | EN |
| 0563 | 650.100 | Scholarshare Program Trust Fund | Monies received from participants to fund their higher education costs | PPT |
| 0564 | 400.900 | Scholarshare Administration Fund | Monies to be used for operating costs associated with the Scholarshare Trust Fund | EN |
| 0565 | 200.450 | State Coastal Conservancy Fund | G.O. bonds for improvement of coastal land, acquisition and leases | SR |
| 0566 | 200.950 | Department of Justice Child Abuse Fund | Fees to offset the costs incurred to process trustline automated child abuse system checks | SR |
| 0567 | 200.250 | Gambling Control Fund | Fees to support the duties and responsibilities of regulating legal gambling in the state | SR |
| 0568 | 400.900 | Tahoe Conservancy Fund | Fees, leases and rents to fund grants to public agencies and improve lands | EN |
| 0569 | 200.250 | Gambling Control Fines and Penalties Account | Fees and Penalties to offset costs incurred to regulate legal gambling in the state | SR |
| 0571 | 200.950 | Uninsured Employers' Fund, Employers' Account | Compensate worker for industrial accident if employer does not pay. DIR collects from employer | SR |
| 0572 a | 200.300 | Stringfellow Insurance Proceeds Account | Proceeds from insurance policies for clean up etc in Stringfellow area | SR |
| 0573 | 400.700 | State University Continuing Education Revenue Fund | Revenue from and for self-supporting educational programs | EN |
| 0574 | 300.400 | Higher Education Capital Outlay Bond Fund 1998 | Bond proceeds for new campuses at UC, Hastings, CSU, and Community Colleges | CP |
| 0575 | 400.700 | State College Dormitory Bldg. Maint. and Equip. Reserve Fund | Fund 0576 transfer for dormitory maintenance | EN |
| 0576 | 400.700 | California State University Dormitory Construction Fund | Revenue bonds for dormitory construction | EN |
| 0577 | 200.300 | Abandoned Water Craft Abatement Fund | Fees for grants to local agencies for removal abatement storage and disposal of abandoned private water craft | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|--|--|------------------|
| 0578 | 400.700 | California State University Dormitory Int. & Redemption Fund | Funds 0576, 0580, and 0581 transfers for debt service | EN |
| 0579 | a 200.100 | Welfare to Work Fund | Federal Grants to be used for job creation for welfare recipients | SR |
| 0580 | 400.700 | California State University Dormitory Revenue Fund | Rents for dormitory operations | EN |
| 0581 | 400.700 | State University Facilities Revenue Fund | Student health fees for health facilities | EN |
| 0582 | 200.300 | High Polluter Repair or Removal Account | Fee/donations to pay for cost of smog repairs & removal of high polluter vehicles | SR |
| 0583 | 400.700 | State University Parking Revenue Fund | Parking fines for maintaining parking facilities | EN |
| 0585 | 200.550 | Counties Children/Families Account | 80% new Cigarette surtax to fund counties programs within their strategic plan | SR |
| 0586 | 400.900 | Toll Bridge Construction Fund | Bond proceeds for bridge construction | EN |
| 0587 | 200.800 | Family Law Trust Fund | Fees to be used for purposes of performing Judicial Council duties & other Family Law-related activities | SR |
| 0588 | 400.650 | Unemployment Compensation Disability Fund | Taxes on worker wages for disability benefit payments | EN |
| 0589 | 100.100 | Cancer Research Fund | Monies to be used for cancer research | GF |
| 0590 | 400.100 | Veterans' Debenture Revenue Fund | Related to fund 0592; income from pledged contracts allocated by the STO | EN |
| 0591 | 400.100 | Indemnity Fund (Veterans) | Related to fund 0592; insurance premium fees to pay for flood and earthquake damage | EN |
| 0592 | 400.100 | Veterans' Farm and Home Building Fund of 1943 | Revenue bonds to finance farm and home loans | EN |
| 0593 | 200.300 | Coastal Access Account SCCF of 1976 | Fees for development, maintenance & operation of facilities that provide public access to the shoreline of the sea | SR |
| 0596 | 400.900 | Vincent Thomas Bridge Toll Revenue Fund | Tolls to operate a bridge | EN |
| 0597 | 100.100 | High Tech Theft Apprehension and Prosecution Fund | Monies to enhance deterrence, investigation & prosecution of high tech related crimes | GF |
| 0600 | 200.950 | Vending Stand Fund | Net proceeds from operations to fund maintenance, purchase of new equipment and new facilities | SR |
| 0601 | 500.900 | Agriculture Building Fund | Rental income to maintain and pay for Agriculture Building | IS |
| 0602 | 500.500 | Architecture Revolving Fund | Transfers from various funds for architectural and construction services | IS |
| 0604 | 300.900 | Armory Fund | Sale of armory proceeds used to construct new armories | CP |
| 0605 | 500.900 | Ballot Paper Revolving Fund | Charges to local governments for ballot paper | IS |
| 0606 | 200.450 | Charter School Revolving Loan Fund | Federal fund used to loan money to school district for charter school | SR |
| 0607 | 400.900 | Nonrepresented State Employee Long-Term Disability Ins. Fund | Employee or employer premiums to pay long term disability claims | EN |
| 0608 | a 500.800 | Equipment Service Fund | Monies to be used for purchase maintenance and administration costs of equipment | IS |
| 0610 | 650.900 | Orientation Center for the Blind Trust Fund | Gifts/donations to supplement the services provided by the department | PPT |
| 0612 | 800.900 | Sacramento City Financing Authority Fund | Bond proceeds to construct California EPA Building | AG |
| 0615 | 600.990 | Peace Officers & Firefighters Defined Contribution Plan Fund | Employer and employee contributions for stated employees | PT |
| 0616 | 200.450 | County Formation Revolving Fund | GF transfer to fund loans to county formation commissions | SR |
| 0617 | 400.300 | State Water Pollution Control Revolving Fund | Revenue bonds, federal and state money to construct wastewater treatment plants and related activities | EN |
| 0620 | 200.950 | Child Care Facilities Revolving Fund | Monies to be used for relocatable child care facilities for lease to school districts & contracting agencies | SR |
| 0621 | 200.950 | Veterans Memorial Registry Fund, Calif. | Monies to be used to defray costs of data entry and system management of Veterans Registry | SR |
| 0622 | 200.300 | Drinking Water Treatment & Research Fund | Monies to be used for ground water cleanup and research, etc. for oxygenated contaminated water | SR |
| 0623 | 200.550 | Children & Families First Trust Fund of California | Monies from additional cigarette surcharge for allocation to various funds for purpose of this act | SR |
| 0625 | 200.300 | Administration Account | Monies to be expended for the administration of the Safe Drinking Water Act of 1997 (Fund 0629) | SR |
| 0626 | 200.300 | Water System Reliability Account | Monies to be expended for departmental expenses of Safe Drinking Water Act of 1997 (Fund 0629) | SR |
| 0627 | 200.300 | Source Protection Account | Monies to be expended for Sate expenses of Safe Drinking Water Act of 1997 (Fund 0629) | SR |
| 0628 | 200.300 | Small System Technical Assistance | Monies to be expended for Departmental expense of Technical Assistance of Safe Drinking Water Act of 1997 | SR |
| 0629 | 200.300 | Safe Drinking Water State Revolving Fund | Monies to be used for loans or grants for public water projects per Safe Drinking Water act of 1997 | SR |
| 0630 | 100.100 | General Obligation Bond Expense Revolving Fund | GO bond proceeds to pay STO bond selling expenses | IA - 100-100 |
| 0631 | 200.550 | Mass Media Communications Account | 6% of Cigarette surcharge to be expended for mass media means that stress drug and tobacco freeness | SR |
| 0632 | a 500.600 | Health & Human Services Agency Data Center Revolving Fund | Charges to State departments for data processing services | IS |
| 0634 | 200.550 | Education Acct. California Children/Families Trust Fund | 5% of Cigarette Surcharge expended for programs relating to education programs | SR |
| 0635 | 200.450 | Rural Predevelopment Loan Fund | GF transfer to finance loans to local governments and nonprofits | SR |
| 0636 | 200.550 | Child Care Acct. California Children/Families Trust Fund | 3% of cigarette surcharge to be expended for programs relating to child care training & education | SR |
| 0637 | 200.550 | Research/Development Acct. California Children/Families Trust Fund | 3% of cigarette surcharge to be expended for research/development | SR |
| 0638 | 200.550 | Admin. Acct. California Children/Families Trust Fund | 1% of cigarette surcharge to be expended for Administration functions | SR |
| 0639 | 200.550 | Unallocated Acct. California Children/Families Trust Fund | 2% of cigarette surcharge to be expended for any purpose other than administration functions | SR |
| 0640 | a 200.950 | Regional Burn Trauma Center Fund | Monies from various sources to be expended for non federal share of Regional Burn Trauma Center Construction | SR |
| 0641 | 200.450 | Domestic Violence Restraining Order Reimbursement Fund | Monies to be used by local agencies to develop and maintain Domestic Violence Restraining order data bank syste | SR |
| 0642 | 200.950 | Domestic Violence Training & Education Fund | Monies to be used for statewide training & education that increases public awareness of domestic violence | SR |
| 0643 | 200.300 | Upper Newport Bay Ecological Reserve Maintenance/Preservation Fund | Monies to be expended for purposes of maintenance & preservation of Upper Newport Bay Ecological Reserve | SR |
| 0644 | 100.100 | General Cash Revolving Fund | Loans from funds other than General Fund | IA - 100-100 |
| 0645 | a 200.250 | Structural Pest Control Dev Fund | Fees for the regulation of structural pest control devices | SR |
| 0646 | a 200.300 | State Parks System Deferred Maintenance Account | Monies to be used for park system deferred maintenance expenses | SR |
| 0647 | 200.300 | Marine Life & Marine Reserve Management Account | Monies to be expended for development and implementation of fish management plans | SR |
| 0648 | 200.250 | Mobilehome-Manufactured Home Revolving Fund | Fees to regulate mobilehome manufacturers | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|--|------------------|
| 0649 | 900.400 | California Infrastructure & Economic Development Bank fund | Monies to be used to implement the objectives and provisions of the Infrastructure Bank Act | CU |
| 0652 | 100.100 | Old Age and Survivors' Insurance Revolving Fund | Employer and employee contributions paid to federal government (included in fund 0830 of the audit) | IA - 100-100 |
| 0653 | 200.150 | Seismic Retrofit Bond Fund of 1996 | G.O. bond proceeds for seismic retrofit of state owned highway, bridges and toll bridges | SR |
| 0655 | a 650.900 | Education Technology Trust Fund | Grants to school districts & county education offices for instruction purposes | PPT |
| 0656 | 100.100 | Unallocated G.O. Bond Commercial Paper Fund | G.O. bond proceeds to pass through to the 11 bond funds | IA - 100-100 |
| 0657 | 300.450 | School Facilities March 1996 Bond Acct-School Building Lease Purch Fund | Bond Proceeds for providing aid to school | CP |
| 0658 | 300.400 | 1996 Higher Education Capital Outlay Bond Fund | G.O. bond proceeds for college construction | CP |
| 0660 | 500.300 | Public Buildings Construction Fund | Revenue bonds to construct public buildings | IS |
| 0661 | 200.450 | Public School District Organization Revolving Fund | GF transfer to fund loans organize school districts | SR |
| 0662 | a 200.950 | Revolving Loan Fund | Loans to potentially self supporting blind people | SR |
| 0664 | a 200.950 | Primary Care Risk Pool Fund | Fund 0236 cigarette tax revenue transfers for health care | SR |
| 0665 | 100.100 | Rehabilitation Revolving Loan Guarantee Fund | GF transfer to make loan guarantees | GF |
| 0666 | 500.100 | Service Revolving Fund | Charges to State departments for items printed and goods purchased | IS |
| 0668 | 500.300 | Public Buildings Construction Fund Subaccount | Subaccount for fund 0660 - revenue bonds to construct public buildings | IS |
| 0669 | a 200.950 | Supported Employment Revolving Loan Guarantee Account | GF and fund 0665 transfers to make loan guarantees | SR |
| 0671 | 800.900 | Rural Health Services Account, County Health Services Fund | Fund transfer for enhancing and maintaining rural health services (CH 51/90) | AG |
| 0672 | 800.900 | Child Health and Disability Prevention Treatment Account, CHSF | Fund transfer for risk pool for counties contracting with DHS for certain services | AG |
| 0673 | 400.900 | Passenger Equipment Acquisition Fund | Proceeds from sale of equipment obligations to finance equipment purchases | EN |
| 0675 | 800.400 | State Payroll Revolving Fund | Various fund transfers pooled for payment to employees | AG |
| 0676 | 200.950 | Ridesharing Vanpool Revolving Loan and Grant Fund | PVEA transfer for loans and grants to vanpool operators (Ch 799/89) | SR |
| 0678 | 500.200 | Prison Industries Revolving Fund | Charges to state departments and local governments for goods produced | IS |
| 0679 | 200.300 | State Water Quality Control Fund | Penalties and assessments for loans, grants, and cleanup | SR |
| 0681 | 500.900 | Surplus Money Investment Fund | Accounts for invested cash from state special funds | IA - 500-900 |
| 0682 | 500.200 | Inmate Construction Revolving Account--Prison Industry Revolving Fund | Appropriations to pay for inmate labor to repair and renovate prison facilities | IS |
| 0683 | a 500.600 | Stephen P. Teale Data Center Revolving Fund | Charges to State departments for data processing services | IS |
| 0684 | 500.200 | New Industries Revolving Account--Prison Industry Revolving Fund | Loan received to establish new industries in the prisons | IS |
| 0686 | a 200.300 | Clean Water Bond Guarantee Fund | Fund transfers to guarantee local water bonds | SR |
| 0687 | 400.900 | Donated Food Revolving Fund | Charges for the cost of procuring, storing and handling food | EN |
| 0688 | 800.400 | Small and Rural Hospital Supplemental Payment Fund | Monies used as non federal share of medical payments to small & rural hospitals | AG |
| 0689 | 200.950 | California Disaster Housing Repair Fund | General Fund appropriations for loans | SR |
| 0690 | 300.900 | Employment Development Department Building Fund | Lease revenue for building construction and renovation | CP |
| 0691 | 500.400 | Water Resources Revolving Fund | Appropriations and contributions for expenditures of DWR | IS |
| 0693 | 800.900 | Emergency Services and Supplemental Payments Fund | Various revenues for payments to hospitals with excess Medi-Cal patients | AG |
| 0694 | a 200.950 | Petroleum Financing Collection Account | Loan fees to protect the state's interest as a lender | SR |
| 0695 | a 400.900 | Grant and Loan Collection Account | Fees to fund admin costs for loans in fund 0922 | EN |
| 0696 | 800.400 | Welfare Advance Fund | GF and FTF transfers pooled for distribution to counties | AG |
| 0698 | 200.450 | Home Purchase Assistance Fund | Fund 0714 transfer for loans | SR |
| 0700 | a 300.900 | Governor's Residence Account | Designing, selecting, purchasing, constructing, and furnishing a permanent residence for the Governor. | CP |
| 0701 | 300.900 | Veteran's Home Fund | Bond proceeds for the construction and renovation of veteran's homes | CP |
| 0702 | 200.250 | P & I Consumer Affairs Fund | Charges to boards and commissions to pay for administrative services | SR |
| 0703 | 200.150 | Clean Air and Transportation Improvement Fund | G.O. bonds for rail projects | SR |
| 0704 | 200.250 | Accountancy Fund | Fees to regulate accountants | SR |
| 0705 | 300.400 | 1992 Higher Education Capital Outlay Bond Fund | G.O. bond proceeds for college construction (Prop 153) | CP |
| 0706 | 200.250 | California State Board of Architectural Examiners' Fund | Fees to regulate architects | SR |
| 0707 | 200.300 | California Safe Drinking Water Fund | G.O. bonds for loans and grants to water suppliers | SR |
| 0708 | 300.450 | School Facilities Bond Act of November 1990 (SSBLP Fund) | G.O. bond proceeds for school construction | CP |
| 0710 | a 400.900 | Hazardous Substance Cleanup Fund | Bonds to finance the removal of hazardous waste | EN |
| 0711 | a 200.450 | County Correctional Facility Capital Exp. Fund of 1986 | G.O. bonds for local jails | SR |
| 0714 | 200.450 | Home Building and Rehabilitation Fund | Bond proceeds for transfers to funds 0697 and 0698 | SR |
| 0716 | 200.450 | Community Parklands Fund | G.O. bonds for grants to locals for parks | SR |
| 0717 | 200.250 | Cemetery Fund | Fees to regulate cemetery operators | SR |
| 0718 | 300.400 | Health Science Facilities Construction Program Fund | G.O. bond proceeds for college construction | CP |
| 0720 | 300.900 | Lake Tahoe Acquisition Fund | G.O. bond proceeds to acquire Lake Tahoe Land | CP |
| 0721 | 200.450 | Parklands Fund of 1980 | G.O. bonds for state parks and grants to locals | SR |
| 0722 | 200.450 | Parklands Fund of 1984 | Bond proceeds for fund 0721 | SR |
| 0723 | 300.900 | New Prison Construction Fund | G.O. bond proceeds for state prison construction | CP |
| 0724 | 300.900 | 1984 Prison Construction Fund | G.O. bond proceeds for state prison construction | CP |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|--|------------------|
| 0725 | 200.450 | County Jail Capital Expenditure Fund | G.O. bonds for local jails | SR |
| 0727 | 200.450 | County Jail Capital Expenditure Fund-Bond Act of 1984 | G.O. bonds for local jails | SR |
| 0728 | a 300.900 | Recreation & Fish & Wildlife Enhancement Fund | G.O. bond proceeds for cost of recreational facilities | CP |
| 0729 | 200.450 | Senior Center Bond Act Fund | Bond proceeds for senior centers | SR |
| 0730 | 200.450 | State Coastal Conservancy Fund of 1984 | G.O. bonds for grants to locals for coastal programs | SR |
| 0732 | 300.900 | State Beach, Park, Recreation & Historical Facilities Fund | G.O. bond proceeds for cost of recreation facilities; 1/2 for grants to local governments for same purpose | CP |
| 0733 | 300.900 | State Beach, Park, Recreation & Historical Facilities Fund of 1974 | G.O. bond proceeds for cost of recreation facilities; 1/3 for grants to local governments for same purpose | CP |
| 0734 | 200.300 | State Clean Water Fund | G.O. bonds for loans, grants and transfers | SR |
| 0735 | 200.250 | Contractors' License Fund | Fees to regulate contractors | SR |
| 0736 | 300.400 | State Construction Program Fund | G.O. bond proceeds for college construction | CP |
| 0737 | 200.300 | State Clean Water and Water Conservation Fund | G.O. bonds for grants to local agencies | SR |
| 0739 | 400.900 | State School Building Aid Fund | Bonds for allocations/loans to school districts | EN |
| 0740 | 200.300 | Clean Water Bond Fund, Bond Act of 1984 | G.O. bonds for loans and grants to locals | SR |
| 0741 | 200.250 | State Dentistry Fund | Fees to regulate dentists | SR |
| 0742 | 300.900 | State, Urban, and Coastal Park Fund | G.O. bond proceeds for cost of recreation facilities; 1/3 for grants to local governments for same purpose | CP |
| 0743 | 200.450 | State School Building Lease-Purchase Fund-Bond Proceeds Acct. | G.O. bond proceeds for school construction | SR |
| 0744 | 200.300 | Water Conservation and Water Quality Bond Fund | G.O. bonds for loans to locals | SR |
| 0745 | 300.450 | State School Building Lease Purchase Fund, June 1992 | G.O. bond proceeds for school construction | CP |
| 0746 | 300.900 | Prison Construction Fund of 1986 | G.O. bond proceeds for state prison construction | CP |
| 0747 | 300.900 | 1988 Prison Construction Fund | G.O. bond proceeds for state prison construction | CP |
| 0748 | 300.900 | Fish and Wildlife Habitat Enhancement Fund | G.O. bond proceeds to acquire land to preserve resources | CP |
| 0749 | 800.500 | Refunding Escrow Account | Proceeds from the sale of refunding bonds | AG |
| 0750 | 200.250 | State Funeral Directors and Embalmers' Fund | Fees to regulate funeral directors | SR |
| 0751 | 300.900 | 1990 Prison Construction Bond Fund | G.O. bond proceeds for state prison construction | CP |
| 0752 | 200.250 | Bureau of Home Furnishings & Thermal Insulation Fund | Fees to regulate bedding and upholstery industry | SR |
| 0755 | 200.250 | Licensed Midwifery Fund | License fees, renewals, examination fees and interest | SR |
| 0756 | 200.150 | Passenger Rail Bond Fund of 1990 | G.O. bonds for intercity, urban and commuter rail systems | SR |
| 0757 | 200.250 | Landscape Architects Fund Calif. Board/Architectural Examiners | Fees to regulate landscape architects | SR |
| 0758 | 200.250 | Contingent Fund of the Medical Board of California | Fees to regulate doctors | SR |
| 0759 | 200.250 | Physical Therapy Fund | Fees to regulate physical therapists | SR |
| 0761 | 200.250 | Board of Registered Nursing Fund | Fees to regulate nurses | SR |
| 0762 | a 200.300 | Oil Spill Bond Expense Acct, Oil Spill Prevention & Administration Fund | Expenses for debt to fight oil spills (Pub Resource Code section 8670.53.3) | SR |
| 0763 | 200.250 | State Optometry Fund | Fees to regulate optometrists | SR |
| 0764 | 200.300 | 1988 Clean Water and Water Reclamation Fund | G.O. bonds for loans and contracts with locals | SR |
| 0765 | 300.450 | State School Building Lease Purchase Fund, Nov 1992 | G.O. bond proceeds for school construction | CP |
| 0767 | 200.250 | Pharmacy Board Contingent Fund | Fees to regulate pharmacists | SR |
| 0768 | 300.900 | Earthquake Safety and Public Buildings Rehabilitation Fund of 1990 | G.O. bond proceeds for repair of state and local government buildings | CP |
| 0769 | 200.250 | Private Investigator Fund | Fees to regulate private investigators | SR |
| 0770 | 200.250 | Professional Engineers' & Land Surveyor's Fund | Fees to regulate engineers | SR |
| 0771 | 200.250 | Court Reporters' Fund | Fees to regulate shorthand reporters | SR |
| 0773 | 200.250 | Behavioral Science Examiners' Fund | Fees to regulate social workers | SR |
| 0774 | 300.450 | 1990 School Facilities Bond Act, S.S. Building Lease Purchase Fund | G.O. bond proceeds for school construction | CP |
| 0775 | 200.250 | Structural Pest Control Fund | Fees to regulate structural pest control operators | SR |
| 0776 | 300.450 | School Facilities November 1988 Bond Account | G.O. bond proceeds for school construction | CP |
| 0777 | 200.250 | Veterinary Medical Board Contingent Fund | Fees to regulate veterinarians | SR |
| 0779 | 200.250 | Vocational Nurse Examiners Fund | Fees to regulate vocational nurses | SR |
| 0780 | 200.250 | Psychiatric Technicians (Account) | Fees to regulate psychiatric technicians | SR |
| 0782 | 300.400 | Higher Education Capital Outlay Bond Fund | G.O. bond proceeds for college construction | CP |
| 0784 | 900.400 | Student Loan Operating Fund | State Funds from Bonds sales to provide federally insured student loans | CU |
| 0785 | 300.400 | 1988 Higher Education Capital Outlay Bond Fund | G.O. bond proceeds for college construction | CP |
| 0786 | 200.300 | California Wildlife, Coastal and Park Cons. Fund of 1988 | G.O. bonds for grants to locals | SR |
| 0787 | 300.900 | Wildlife and Natural Areas Conservation Fund | G.O. bond proceeds to acquire land to protect endangered plants and animals | CP |
| 0788 | 200.450 | California Earthquake Safety & Housing Rehab. Bond Fund | Bond proceeds for loans | SR |
| 0789 | 200.450 | School Facilities June 1988 Bond Account | G.O. bond proceeds for school construction | SR |
| 0790 | 200.300 | 1988 Water Conservation Fund | G.O. bonds for loans to locals | SR |
| 0791 | 300.400 | Higher Education Capital Outlay Bond Fund, June 1990 | Bond proceeds for college construction | CP |
| 0793 | 200.300 | California Safe Drinking Water Fund of 1988 | G.O. bonds for loans and grants to locals | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|--|------------------|
| 0794 | 300.450 | California Library Construction & Renovation Fund | Bond proceeds for library construction | CP |
| 0795 * | 900.650 | Del Mar Race Track Authority | | CU |
| 0796 | 200.450 | 1988 County Correctional Facility Capital Expenditure & Youth Facility Bond | F.G.O. bonds for local jails | SR |
| 0800 | 650.900 | United States Olympic Committee Fund | Taxpayer PIT contributions to fund an activity | PPT |
| 0801 a | 200.950 | California Small Business Development Center Fund | Various revenues for support of the center | SR |
| 0803 | 200.950 | State Children's Trust Fund | Various revenues for child abuse prevention | SR |
| 0807 | 200.950 | Underage Pregnancy Prevention Fund | Monies to be used for the purpose of preventing underage pregnancy | SR |
| 0809 a | 200.950 | Export Finance Fund | GF transfers for loan guarantees, insurance and coinsurance | SR |
| 0812 | 800.400 | Reader Employment Fund | GF transfers for readers for the legally blind in K-12 schools | AG |
| 0813 | 200.450 | Self-Help Housing Fund | GF transfers for contracts with nonprofits | SR |
| 0814 | 200.950 | California State Lottery Education Fund | State Lottery Fund transfers paid to educational institutions | IA - 200-950 |
| 0815 | 600.400 | Judges' Retirement Fund | Employer and employee contributions for stated employees | PT |
| 0816 | 100.100 | Audit Repayment Trust Fund | Repayments of state funds from audits of drug abuse contracts | GF |
| 0818 | 200.950 | State Employees' Dental Care Fund | Appropriations for self funded dental care plans | SR |
| 0819 | 200.950 | California State University Employees' Dental Care Fund | Appropriations for self funded dental care plans for CSU employees | SR |
| 0820 | 600.300 | Legislators' Retirement Fund | Employer and employee contributions for stated employees | PT |
| 0821 | 600.990 | Flexelect Benefit Fund | Employee contributions for dental care plans | PT |
| 0822 | 900.999 | Public Employees' Health Care Fund | Employee contributions for health care plans | OE |
| 0823 | 200.950 | California Alzheimer's Disease & Related Disorders Res. Fund | Individual PIT contributions for a particular purpose | SR |
| 0824 a | 200.950 | California Export Promotion Account | GF transfers and fees for promotional events | SR |
| 0826 a | 200.300 | Superfund Bond Trust Fund | Payment of principle and interest on hazardous substance enterprise bonds | IA - 200-300 |
| 0827 | 200.950 | Milk Producers Security Trust Fund | Security charges to pay milk producers if milk handlers do not pay milk producers | SR |
| 0828 a | 200.950 | Hazardous Waste Reduction Loan Account | Loans to hazardous waste generators for equipment to reduce hazardous waste | SR |
| 0829 | 650.900 | Health Professions Education fund | Contributions for scholarships and loans | PPT |
| 0830 | 600.100 | Public Employees' Retirement Fund | Employer and employee contributions for stated employees | PT |
| 0831 | 200.950 | California State Lottery Education Fund-Calif. Youth Authority | Fund 0814 lottery transfers received by the CYA | SR |
| 0833 | 600.990 | Annuitants' Health Care Coverage Fund | Employer contributions to prefund health care costs | PT |
| 0834 | 800.400 | Medi-Cal Inpatient Payment Adjustment Fund | Matching of state and federal funds for Medical payments to disproportionate share hospitals (Ch 280/91) | AG |
| 0835 | 600.200 | Teachers' Retirement Fund | Employer and employee contributions for stated employees | PT |
| 0838 a | 200.950 | California Maritime Academy Trust Fund | Contributions and donations for specific purposes | SR |
| 0839 | 400.700 | California State University Lottery Education Fund | Lottery funds from fund 0562 for CSU educational purposes | EN |
| 0840 | 200.150 | California Motorcyclist Safety Fund | Fees to fund contracts with public and private entities for motorcycle safety programs | SR |
| 0842 | 200.300 | Orphan Share Reimbursement Trust Fund | GF transfer to pay cost of hazardous clean up of insolvent or defunct parties | SR |
| 0843 | 200.450 | California Housing Trust Fund | Fees, loan repayments & reimbursements for housing purposes | SR |
| 0845 a | 200.300 | Carl Moyer Memorial Air Quality Attainment Fund | Transfers from unencumbered funds for programs to reduce nitrogen oxides in California | SR |
| 0846 | 200.950 | Public Awards Fund | Gifts and contributions for specific awards | SR |
| 0848 | 800.400 | California Health Care for the Indigent Program Account, CHSF | Legislative appropriations for health care | AG |
| 0849 | 800.400 | Replacement Benefit Custodial Fund | Employee contributions to fund replacement benefits (Ch 798/90) | AG |
| 0850 | 200.300 | Lighting Device Fund | Contributions, federal funds received for the purpose of improving the lighting and energy savings of state agencies | SR |
| 0853 | 200.100 | Petroleum Violation Escrow Account | Part of FTF; direct federal receipts used for various purposes | SR |
| 0854 | 200.100 | Katz Schoolbus Fund | Fund 0853, PVEA, transfers for school buses | SR |
| 0858 | 800.400 | Recreational Trails Fund | Federal funds allocated to the State in accordance with the Steve Symms National Recreational Trails Fund Act 19 | AG |
| 0861 | 200.100 | Public Health Federal Fund | FTF transfers for service, demonstration and research projects | IA - 200-100 |
| 0862 a | 200.950 | State Child Care Facilities Fund | Fund 0164 transfer for relocatable facilities | SR |
| 0863 | 200.100 | State Child Care Capital Outlay Fund | Fund 0164 transfer for relocatable facilities and loans | SR |
| 0864 | 200.300 | Lake Tahoe Assistance Fund | Federal settlements for acquisition and site improvements in Tahoe region | SR |
| 0865 | 800.400 | Mental Health Managed Care Deposit Fund | State and county matching funds allocated to counties for mental health care contract | AG |
| 0867 | 200.300 | California Farmland Conservancy Program Fund | G.O. bond proceeds, fund from gifts, donations for agriculture and land improvement | SR |
| 0869 | 200.100 | Consolidated Work Program Fund | Transfers from FTF used for the stated program | SR |
| 0870 | 100.100 | Unemployment Administration Fund | Transfers from FTF used for the stated program | GF |
| 0871 | 400.650 | Unemployment Fund | Employer contributions for unemployment insurance benefit payments | EN |
| 0872 | 800.400 | State Hospital Account, Mental Health Facilities Fund | Fund 0351 transfer for transfer to DMH for program costs | AG |
| 0873 | 800.400 | Mental Health Facilities Fund, Institute for Mental Disease | Fund 0351 transfer for transfer to DMH for program costs | AG |
| 0874 | 800.400 | United States Flood Control Receipts Fund | FTF transfer allocated to counties | AG |
| 0875 a | 200.950 | California Military Museum Fund | Contributions for California military museum | SR |
| 0876 a | 200.950 | DARE Cal. Drug Abuse Resistance Education Fund | Contributions for drug abuse resistance education to school children | SR |
| 0877 | 800.400 | DMV Local Agency Collection | Toll evasion penalty used to fund programs related to vehicle theft and drive under influence | AG |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|---|------------------|
| 0878 | 800.400 | United States Forest Reserve Fund | FTF transfer allocated to counties | AG |
| 0881 | 200.950 | CA Veterinary Diagnostic Lab System and Equine Research Lab Acct | Monies from pari-mutuel wagering transferred to CA veterinary diagnostic lab system and equine research lab | SR |
| 0882 | 800.400 | United States Grazing Fees Fund | FTF transfer allocated to counties | AG |
| 0883 | 900.999 | Public Employees' Long-term Care Fund | Employee contributions/premiums for long term care plans | OE |
| 0884 | 600.450 | Judges' Retirement System II Fund | Employer and employee contributions for retirement benefits | PT |
| 0885 | 600.250 | Public Employees' Deferred Compensation Fund | Administration of the state's deferred compensation program | PT |
| 0886 | 200.950 | California Seniors Special Fund | Individual PIT contributions for senior programs (Ch1451/90) | SR |
| 0889 | 200.100 | Vocational Rehabilitation Federal Fund | Federal receipts to promote vocational rehabilitation of disabled persons | SR |
| 0890 | 200.100 | Federal Trust Fund | Initial receipt of all federal receipts except for those in funds 0853 & 0888 | SR |
| 0893 | a 200.300 | Offshore Energy Assistance Fund | Fund 0164 transfers for grants to counties | SR |
| 0894 | a 200.300 | Local Coastal Program Improvement Fund | Fund 0164 transfers for grants to cities | SR |
| 0896 | 200.950 | County Medical Services Program Acct., County Health Services Fund | GF transfers paid to counties | SR |
| 0898 | 800.500 | County Health Services Fund | Perform as a depository for annual appropriations from the General Fund to assist counties with their health costs. | AG |
| 0900 | a 200.950 | Local Health Capital Expenditure Acct., County Health Services Fund | Fund transfer for loans to local governments for capital improvements of health care facilities | SR |
| 0902 | 200.300 | CA State Mining and Mineral Museum | Provide for the deposit of donations for the support of the Museum Fund | SR |
| 0903 | 200.950 | Assessment Fund | Assessments on court imposed fines distributed to funds 0200, 0591, 0268, 0178, and 0170 | IA - 200-950 |
| 0904 | 900.999 | Health Facilities Financing Authority Fund California | Operating fund for department issuing no-commitment debt | RO |
| 0908 | 400.650 | School Employees' Fund | School employer contributions transferred to the Unemployment Fund 0871 | EN |
| 0909 | 200.450 | Community College Fund for Instructional Improvement | GF transfer for loans and grants | SR |
| 0910 | 800.500 | Condemnation Deposits Fund | Court ordered deposits from plaintiffs in condemnation proceedings | AG |
| 0911 | 900.999 | Educational Facilities Authority Fund | Operating fund for department issuing no-commitment debt | RO |
| 0912 | 800.400 | Health Care Deposit Fund | GF and FTF transfers pooled for distribution to health providers | AG |
| 0913 | 800.500 | Industrial Relations Unpaid Wage Fund | Unpaid wages held and paid to workers | AG |
| 0914 | 200.300 | Bay Fill Clean-Up and Abatement Fund | Transfers, donations and fines for a specific purpose | SR |
| 0915 | 600.250 | Deferred Compensation Plan Fund | Money withheld from salaries of participants | PT |
| 0916 | 900.300 | Housing Insurance Fund | Insurance premiums to insure loans | CU |
| 0917 | 400.900 | Inmate Welfare Fund | Inmate canteens that buy items to sell to prisoners | EN |
| 0918 | 900.400 | Small Business Expansion Fund | Loan guarantees for small businesses | CU |
| 0919 | 200.950 | Birth Defects Research Fund | PIT excess amounts for birth defects monitoring program | SR |
| 0920 | 800.500 | Litigation Deposit Fund | Money received from litigation deposits; paid as directed by the court | AG |
| 0922 | a 400.900 | California Economic Development Grant and Loan Fund | Small business loans | EN |
| 0923 | 800.400 | Immunization Adverse Reaction Fund | GF transfer for individuals harmed by immunizations | AG |
| 0924 | 750.100 | Local Agency Investment Fund | Accounts for invested cash from local governments | IT |
| 0925 | 200.950 | Cal Comm Colleges Bus Resource Assist & Innovation Network Trust Fund | Deposit contributions. Funds used to administer contracts through CA comm colleges economic develop program | SR |
| 0927 | 200.450 | Farmworker Housing Grant Fund | GF transfer and sale of property proceeds for housing grants | SR |
| 0928 | 200.450 | Forest Resources Improvement Fund | Transfers and grants for loans, technical assistance, and research | SR |
| 0929 | 200.450 | Housing Rehabilitation Loan Fund | GF transfer for loans | SR |
| 0930 | 900.999 | Pollution Control Financing Authority Fund | Operating fund for department issuing no-commitment debt | RO |
| 0931 | 800.400 | Local Agency Code Enforcement & Rehabilitation Fund | GF transfer paid to local governments | AG |
| 0932 | 200.800 | Trial Court Trust Fund | GF Transfers and Fees used for the operational expenses of trial court operations | SR |
| 0933 | 200.250 | Managed Care Fund | Fees for administration and operating costs of Dept of Managed Care | SR |
| 0936 | a 200.450 | Homeowner Assistance Fund | GF transfer for loans | SR |
| 0938 | 200.450 | Rental Housing Construction Fund | GF transfer for annuity trust funds to reduce rent levels | SR |
| 0939 | 100.100 | Nutrition Reserve Fund | GF transfer for loans and grants | GF |
| 0940 | 200.300 | Renewable Resources Investment Fund | GF transfer for various natural resource programs | SR |
| 0941 | 200.450 | Santa Monica Mountains Conservancy Fund | GF transfer and grants for loans and grants | SR |
| 0942 | 800.500 | Special Deposit Fund | Deposits by State departments when no fund exists for the purpose of the money | AG |
| 0943 | 200.300 | Land Bank Fund | State Lands Commission acts as trustee for purchase of land | SR |
| 0944 | 200.950 | Special Interest Stopping Place Fund | A depository for gifts of money to be used for a memorial to any person/group, a place adjacent to any state highw. | SR |
| 0945 | 200.950 | Cal Breast Cancer Research Fund | Individual income tax contributions allocated to health services for breast cancer research | SR |
| 0946 | a 200.950 | Student Security Trust Fund | Barber college students pay \$5 so they can be reimbursed for tuition if college closes | SR |
| 0947 | 400.700 | California State University & Colleges Special Projects Fund | Funds received for research, workshops, conferences, etc. | EN |
| 0948 | 400.700 | California State University & Colleges Trust Fund | Gifts, grants, etc. for special purposes | EN |
| 0950 | 900.900 | Public Employees' Contingency Reserve Fund | Employer contributions for health care | CU |
| 0951 | a 200.950 | State Guaranteed Loan Reserve Fund | Student Loan guarantees. Replaced by funds 0783 & 0784 1/1/2000 | SR |
| 0952 | 200.300 | State Park Contingent Fund | Gifts, donations, etc. for improving state parks | SR |
| 0953 | a 800.400 | Alfred E. Alquist Earthquake Fund | Used to issue grants for projects relating to predicting earthquakes or mitigating their impact | AG |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|--|------------------|
| 0954 | 900.999 | Student Loan Authority Fund | Revenue bonds to buy federally reinsured student loans | RO |
| 0955 | 800.400 | State Instructional Materials Fund | GF transfer for textbooks | AG |
| 0956 | 800.900 | State School Site Utilization Fund | Amounts withheld from apportionments transferred to GF | AG |
| 0957 | 400.900 | Voluntary Alliance Uniting Employers Fund | The fund has been transferred to a nonprofit entity | EN |
| 0959 | a 100.100 | Foster Children and Parent Training Fund | GF transfers for foster care training program | GF |
| 0960 | 200.950 | Student Tuition Recovery Fund | Students pay fee so they can be reimburse if college closes | SR |
| 0961 | 800.400 | State School Deferred Maintenance Fund | Fund 0739 transfer allocated to K-12 districts | AG |
| 0962 | 600.990 | Volunteer Firefighter Length/Service | A depository for contributions to the Volunteer Firefighters Length of Service Award System | PT |
| 0963* | 600.250 | Voluntary Investment Program (STRS 403B) | Member contributions | PT |
| 0965 | 800.900 | Timber Tax Fund | Timber tax allocated to local governments | AG |
| 0969 | 200.600 | Public Safety Acct | Revenues derived from the taxes imposed pursuant to Sec 35 of Article XIII, available for public safety services | SR |
| 0970 | 650.200 | Unclaimed Property Fund | Unclaimed Property held and paid to claimants | PPT |
| 0971 | a 200.950 | Targeted Supplement Fund | Any appropriations made to the Dept of Mental Health to support problems relating to the mentally disabled | SR |
| 0972 | 200.250 | Manufactured Home Recovery Fund | Fees to pay claims against mobilehome dealers | SR |
| 0973 | 200.450 | Asbestos Abatement Fund | Tideland oil revenue for school asbestos abatement | SR |
| 0974 | 200.950 | California Peace Officer's Memorial Foundation Fund | PIT excess amounts for building and maintaining peace officers memorial in Sacramento | SR |
| 0975 | a 650.900 | California Public School Library Protection Fund | Contributions in excess of tax liability, designated on tax return forms | PPT |
| 0977 | 200.450 | Resident-Run Housing Revolving Fund | Unstated transfers for loans to group resident run homes (Ch 1048/90) | SR |
| 0979 | 200.950 | Firefighters' Memorial Fund | Individual income tax contributions allocated to Cal Fire Foundation to build veterans memorial | SR |
| 0980 | 800.900 | Predevelopment Loan Fund | Appropriations from General Fund, loan and interest repayment. Make loans for homes for low income recipients. | AG |
| 0981 | a 200.950 | California State World Trade Commission Fund | Appropriations and fees to operate the commission | SR |
| 0982 | 900.400 | California Urban Waterfront Area Restoration Finance Authority Fund | G.O. bonds for approved projects and administrative costs | CU |
| 0983 | 100.100 | California Seniors' Fund | Individual PIT contributions to fund senior legislature | GF |
| 0984 | 200.450 | Rural Community Facility Grant Fund | Fund 0938 transfer for grants | SR |
| 0985 | 200.450 | Emergency Housing and Assistance Fund | GF transfer for grants | SR |
| 0987 | 400.900 | Consolidated Toll Bridge Fund | Tolls for operations of the bridge | EN |
| 0988 | 400.900 | Other - Unallocated Nongovernmental Funds | Department of Finance use only for budgetary purposes. | EN |
| 0989 * | 900.650 | Race Track Leasing Commission | | CU |
| 0990 | 800.500 | Fiduciary Fund Outside Treasury | Department of Finance use only for budgetary purposes. | AG |
| 0991 * | 200.800 | Trial Courts Fund | | SR |
| 0992 * | 200.800 | Trial Courts Agency Fund | | IA - 200-800 |
| 0994* | 200.400 | Golden State Tobacco Securitization Corporation | | SR |
| 0999* | 900.320 | University of California | | CU |
| 1003 | 200.300 | Cleanup Loans & Environmental Assistance To Neighborhoods Acct. | Money from GF to establish an urban cleanup program | SR |
| 1006 | 200.300 | Rural CUPA Reimbursement Account | Fee set by county to pay for the unified waste and hazardous materials management regulatory program | SR |
| 1008 | 200.250 | Firearms Safety and Enforcement Fund | Deposit firearms transaction fees. Used for DOJ admin and enforcement. | SR |
| 1009 | a 200.950 | Special Telephone Solicitors Fund | Deposit subscribers and solicitors fees to administer the Attorney General "Do not call." | SR |
| 1010 | 100.100 | Natural Heritage Preservation | Specific bond funds used to reimburse the GF for awarded tax credits in exchange for approved land donations | IA - 100-100 |
| 1011 | 100.100 | Budget Stabilization Account | GF transfers for "rainy day reserve". Transfers out to the Deficit Recovery Bond Retirement Sinking Fund Subaccount to retire Economic Recovery Bonds. | IA - 100-100 |
| 1016 | 250.900 | Debt Retirement Fund | Funds used to repay GF budgetary obligations, infrastructure bond debts, and the Economic Recovery Bonds | DS |
| 1017 | 200.950 | Umbilical Cord Blood Collection Program Fund | Federal, State and Private funds for grants or contracts with qualified umbilical cord blood banks | SR |
| 1018 | 100.100 | Lake Tahoe Science and Lake Improvement Account, General Fund | Rental Income used to fund bistate advisory council and near-shore environmental improvement projects | GF |
| 785 | | | | |
| 2500 | 200.150 | Pedestrian Safety Account (State Transportation Fund) | Appropriated under Fund 0042 traffic safety program | SR |
| 2501 | 200.150 | Local Transportation Loan Account | Federal Trust Fund transportation loans are transferred to this account | SR |
| 3000 | 200.300 | Financial Surety Account Radiation Control | Financial Surety money to be used for decontamination, reclaiming and disposal of radioactive material | SR |
| 3001 | 200.300 | Public Beach Restoration Fund | Money as appropriated for restoration, enhancement and nourishment of public beaches | SR |
| 3002 | 200.250 | Electrician Certification Fund | Fee collected to validate and certify electricians | SR |
| 3003 | 200.250 | Permanent Amusement Ride Safety Inspection Account | Fees/penalties collected to regulate the amusement ride safety program | SR |
| 3004 | 200.250 | Garment Industry Regulation Fund | Money to cover cost incurred by the commissioner to administer the labor law | SR |
| 3005 | a 200.950 | Film California First Fund | GF appropriation to attract film industry to film in CA. | SR |
| 3006 | 200.450 | Jobs-Housing Balance Improvement Account | Grants to local gov. and agencies to control problems with unbalanced uncoordinated growths of jobs/housing mkt: | SR |
| 3007 | 200.150 | Traffic Congestion Relief Fund | Money to be expended for transportation projects | SR |
| 3008 | 200.150 | Transportation Investment Fund | Money from GF then transfer to fund 3007 | SR |
| 3010 | 200.300 | Pierce's Disease Management Account | Money as appropriated for combating Pierce's disease and its vectors | SR |
| 3011 | a 200.950 | Special Revenue Fund for VLF Tax Relief | To provide for the payment of vehicle license fee offsets. | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|--|------------------|
| 3012 | a 200.300 | Fire Safety Subaccount | Money to pay claims submitted by local agencies for provide fire protection services | SR |
| 3013 | 300.900 | Central Coast Veterans Cemetery Master Development Fund | GF transfer to use for planning the veterans cemetery | CP |
| 3014 | 200.300 | Baldwin Hills Conservancy Fund | Fees from land used to acquire the public lands within the Baldwin Hills Area of LA county | SR |
| 3015 | 200.450 | Gas Consumption Surcharge Fund | Gas surcharge to fund low income assistance programs. | SR |
| 3016 | 200.950 | Missing Persons DNA Data Base | Fees from death certificates to maintain DNA data base | SR |
| 3017 | 200.250 | Occupational Therapy Fund | GF loans and fees to regulate occupational therapist | SR |
| 3018 | 200.250 | Drug and Device Safety Fund | Fees from home medical device retail facilities to carry out the provisions related to the safety devices | SR |
| 3019 | 100.100 | Substance Abuse Treatment Trust Fund | GF transfer to counties to offset their costs related to substance abuse treatment | GF |
| 3020 | 200.550 | Tobacco Settlement Fund | Money used for public health purposes | SR |
| 3021 | 200.300 | Agricultural Biomass Utilization Account | Money transferred are for the purpose of providing incentives to businesses that utilize agricultural biomass | SR |
| 3022 | 200.950 | Apprenticeship Training Contribution Fund | Fees to be spent to provide funding for an apprenticeship training grant program | SR |
| 3023 | 200.950 | WIC Manufacturer's Rebate Fund | Rebate money from manufacturers for payment of rebate | SR |
| 3024 | 200.300 | Rigid Container Account | Fines and Penalties collected for local gov. & agencies to develop & implement systems for recycling materials | SR |
| 3025 | 200.300 | Abandoned Mine Reclamation & Minerals Fund Subaccount | Fees imposed on gold and silver mined within the State | SR |
| 3027 | 200.450 | Trauma Care Fund | General Fund transfer to promote access to trauma care | SR |
| 3028 | 200.950 | Transitional Housing for Foster Youth Fund | General Fund transfer to pay a percentage of costs for foster youths | SR |
| 3029 | 200.950 | Golden Bear State Pharmacy Assistance Program Rebate Fund | General Fund transfer to pay rebates for prescription drug payments by Medicare beneficiaries | SR |
| 3030 | 200.950 | Workers' Occupational Safety and Health Education Fund | Fees assessed against insurers for a worker occupational safety and health training and education program | SR |
| 3031 | 200.250 | Workers' Comp - Return to Work | Gross premium tax collected from insurers under Section 12201 of the Revenue and Taxation Code | SR |
| 3033 | 200.950 | California Memorial Scholarship Fund | Proceeds from CA memorial license plates to provide scholarships for survivors of 09-11-2002 attacks. | SR |
| 3034 | 200.950 | Antiterrorism Fund | Funded by Fund 3033 by excess account balances. Used to fund antiterrorism activities | SR |
| 3035 | 200.300 | Environmental Quality Assessment Fund | Fees required by each applicant for registration of an environmental assessor | SR |
| 3036 | 200.250 | Alcohol Beverage Control Fund | License fees for the enforcement and administration of the Alcoholic Beverage Control Act | SR |
| 3037 | 200.800 | State Court Facilities Construction Fund | State court construction penalty assessments, surcharges on parking offenses, filing fee surcharges on civil actions | SR |
| 3038 | 200.450 | Community Revitalization Fee Fund | Fees collected from applicants and/or recipients for tax credits | SR |
| 3039 | 200.250 | Dentally Underserved Account, State Dentistry Fund | Transactions from State Dental Fund, Fund 0741, \$1 million annually for three consecutive years | SR |
| 3040 | a 200.250 | Medically Underserved Acct, Contingent Fund Medical Board of CA | Transfers from the Contingency Fund of the Medical Board of California | SR |
| 3041 | 200.950 | Address Confident for Reproduction | Fees paid by reproductive health care services facility, its providers, employees, or volunteers | SR |
| 3042 | 200.250 | Victims of Corporate Fraud | Fees paid by corporations when filing disclosure statements | SR |
| 3046 | 200.300 | Oil, Gas, and Geothermal Administrative Fund | To deposit proceeds from owners and operators of oil, gas, and geothermal wells. | SR |
| 3053 | 200.950 | Public Rights Law Enforcement Special Fund | To deposit all costs awarded to the Attorney General for civil rights enforcement cases in which the AG prevails. | SR |
| 3054 | 200.950 | Health Care Benefits Fund | Fees imposed upon health care service plans and health care insurers | SR |
| 3055 | 800.400 | County Health Initiative Matching Fund | Interfund transfers from county agencies, local entities, or county organized health systems | AG |
| 3056 | 200.300 | Safe Drinking Water and Toxic Enforcement Fund | Deposit funds to enforce the Safe Drinking Water and Toxic Enforcement Act of 1986. | SR |
| 3057 | 200.300 | Dam Safety Fund | Collect fees to administer the dam safety program. | SR |
| 3058 | 200.300 | Water Rights Fund | Collect fees to certify activities involving hydroelectric power projects. | SR |
| 3059 | 250.100 | Fiscal Recovery Fund | To deposit temporary half-cent State sales and use tax revenues collected for bond payments. | DS |
| 3060 | 200.950 | Appellate Court Trust Fund | To deposit specific filing fees and other fees imposed on court services. | SR |
| 3061 | 200.250 | Ratepayer Relief Fund | Fund created to benefit electricity and natural gas ratepayers and to fund investigations of allegations of overcharge | SR |
| 3062 | 200.250 | Energy Facility License and Compliance Fund | To collect fees imposed on power plant operators support siting and compliance issues. | SR |
| 3063 | 200.300 | State Responsibility Area Fire Protection Fund | To collect state responsibility area fire protection benefit fees collected annually. | SR |
| 3064 | 200.250 | Mental Health Practitioner Education Fund | To reimburse mental health service providers who provide mental health care at publicly funded facilities. | SR |
| 3065 | 200.300 | Electronic Waste Recovery and Recycling Account | To provide funding for the collection and recycling of recovered electronic waste. | SR |
| 3066 | 200.800 | Court Facilities Trust Fund | To provide a source of funding for the ongoing operations, repair and maintenance of court facilities | SR |
| 3067 | 200.250 | Cigarette and Tobacco Products Compliance Fund | To fund enforcement of California's cigarette and tobacco products tax laws. | SR |
| 3068 | 200.250 | Vocational Nurse Education Fund | To provide Vocational Nursing scholarships to nursing students | SR |
| 3069 | 200.250 | Naturopathic Doctor's Fund | Fund activities of the Bureau of Naturopathic Medicine. | SR |
| 3070 | 200.250 | Nontoxic Dry Cleaning Incentive Trust Fund | To provide grants to dry cleaners to aid their transition to nontoxic and nonsmoking technologies | SR |
| 3071 | 200.250 | Car Wash Workers Restitution Fund | Registration fees and civil fines | SR |
| 3072 | 200.250 | Car Wash Workers Fund | Registration fees and civil fines | SR |
| 3074 | 200.250 | Medical Marijuana Program Fund | Fees imposed on persons seeking to obtain or renew ID cards | SR |
| 3075 | 200.450 | Unlawful Sales Reduction Fund | Penalties assessed under Section 30474.5 | SR |
| 3077 | 200.950 | California Main Street Program Fund | To deposit funds to be expended to implement the California Main Street Program. | SR |
| 3078 | 200.950 | Labor & Workforce Development Fund | Civil penalties collected to educate employers/employees about their rights and responsibilities under the labor coc | SR |
| 3079 | 200.950 | Children's Medical Services Rebate | Rebates from vendors | SR |
| 3080 | 200.850 | AIDS Drug Assistance Program Rebate Fund | Rebates from drug manufacturers | SR |
| 3081 | 200.250 | Cannery Inspection Fund | Annual license fees and inspection fees | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|--|---|------------------|
| 3082 | 200.450 | School Facilities Emergency Repair Fund | To deposit certain appropriations to reimburse schools for unforeseeable emergency facilities | SR |
| 3083 | 200.950 | Welcome Center Fund | Fees collected will be disbursed to fund program costs related to the Welcome Centers | SR |
| 3084 | 200.300 | State Certified Unified Program Agency Account | Funds to implement the Unified Program of six environmental programs in Trinity and Imperial Counties. | SR |
| 3085 | 200.450 | Mental Health Service Fund | To provide funds to counties to expand mental health services | SR |
| 3086 | 200.950 | DNA Identification | To fund costs related to the implementation of the DNA Fingerprint, Unsolved Crime and Innocence Protection Act | SR |
| 3087 | 200.950 | Unfair Competition Law Fund | Funds to support investigations and prosecutions of California's consumer protection laws | SR |
| 3088 | 200.950 | Registry of Charitable Trusts Fund | Funds to operate and maintain the Attorney General's registry of Charitable Trusts | SR |
| 3089 | 200.250 | PUC Ratepayer Advocate Acct | Transfers to this account shall be utilized exclusively by the division in the performance of its duties | SR |
| 3090 | 250.100 | Deficit Recovery Bond Retirement Sinking Fund Subaccount | Transfers from the GF and revenue from the sale of surplus property to retire Deficit Recovery Bonds | DS |
| 3091 | 200.250 | Certified Access Specialist Fund | Fees to cover the costs to implement and administer the certified access specialist program | SR |
| 3092 | 200.600 | GAP Repayment Fund | Transfers for allocation to cities and counties to compensate for reduced revenues resulting from VLF offsets | SR |
| 3093 | 200.150 | Transportation Deferred Investment Fund | Loan repayments from the GF for the 2003-04 transfers to Fund 3008 that were suspended due to GC 14557 | SR |
| 3094 | 200.950 | Self Directed Services Risk Pool Fund | Funds to meet the unanticipated needs of participants in the SDS program | SR |
| 3095 | 200.950 | Film Promotion and Marketing Fund | Funds to assist the California Film Commission implement the Cooperative Motion Picture Marketing Plan. | SR |
| 3096 | 200.850 | Nondesignated Public Hospital Supplemental Fund | Funds to provide the nonfederal share of payments to specified nondesignated public hospitals. | SR |
| 3097 | 200.850 | Private Hospital Supplemental Fund | Funds to provide the nonfederal share of payments to specified public hospitals. | SR |
| 3098 | 200.250 | State Department of Public Health Licensing and Certification Program Fund | To support the Licensing and Certification Program's operation. | SR |
| 3099 | 200.250 | Licensing and Certification Fund, Mental Health | To deposit license and renewal fees that are paid by the operators of mental health rehabilitation centers. | SR |
| 3100 | 400.550 | Department of Water Resources Electric Power Fund | GF transfers and revenue bonds to purchase electric power. | EN |
| 3101 | 200.950 | Analytical Laboratory Account | Funds to maintain the laboratory infrastructure. | SR |
| 3102 | 200.300 | Acute Orphan Well Account | Funds to plug, abandon, and further secure acute orphan wells, as specified. | SR |
| 3103 | 200.300 | Hatchery and Inland Fisheries Fund | Deposit specified sport fishing license fees to be expended to support fish hatcheries programs. | SR |
| 3104 | 200.300 | Coastal Wetlands Fund | Funds to maintain coastal wetlands property. | SR |
| 3107 | 250.200 | Transportation Debt Service Fund | Transfer of funds from the Mass Transportation Fund to pay debt service on bonds. | DS |
| 3108 | 200.250 | Professional Fiduciary Fund | To support a program to license and regulate professional fiduciaries | SR |
| 3109 | 200.300 | Natural Gas Subaccount, Public Interest RD&D Fund | To support the State Energy Resources Conservation and Development Commission. | SR |
| 3110 | 200.950 | Gambling Addiction Program Fund | Funds to assist those persons with a gambling addiction problem. | SR |
| 3111 | 200.250 | Retail Food Safety and Defense Fund | To deposit monies recovered from the review of Hazard Analysis and Critical Control Point plans. | SR |
| 3112 | 200.950 | Equality in Prevention and Services for Domestic Abuse Fund | To support a training curriculum specific to GLBT domestic abuse support service providers. | SR |
| 3113 | 200.250 | Residential & Outpatient Program Licensing Fund | All fees, fines, and penalties collected from residential and outpatient programs. | SR |
| 3114 | 200.850 | Birth Defects Monitoring Program Fund | Fees for prenatal screening and interest earned. | SR |
| 3115 | 200.450 | Youthful Offender Block Grant Fund | Transfer from general fund. | SR |
| 3116 | 200.150 | Mass Transportation Fund | Sales taxes on gasoline and diesel fuel transferred from retail sales tax fund. | SR |
| 3117 | 200.300 | Alternative and Renewable and Vehicle Technology Fund | Transfer from the Public Interest Research, Development, and Demonstration Fund | SR |
| 3118 | 200.950 | Voter Intimidation Restitution Fund | Restitution fines. | SR |
| 3119 | 200.300 | Air Quality Improvement Fund | Fees to fund projects to reduce criteria air pollutants, improve air quality and provide funding for research | SR |
| 3120 | 200.950 | State Fire Marshal Fireworks Enforcement and Disposal Fund | Fines and forfeitures received by counties pursuant to section 12706 of the Health and Safety Code. | SR |
| 3121 | 200.250 | Occupational Safety and Health Fund | Funds to support the Division of Occupational Safety and Health, the OSH Standards Board and the OSH Appeals | SR |
| 3122 | 200.300 | Enhanced Fleet Modernization Subaccount | \$1 of the rate increase received from each vehicle registration fee paid. | SR |
| 3123 | 200.300 | Coastal Act Services Fund | Coastal development permit fees used to provide services to local government, public agencies, and the public | SR |
| 3130 | 200.950 | Inclosure Facilities Improvement Fund | Fees used for facilities maintenance and improvements at a fair's racetrack enclosure. | SR |
| 3131 | 200.250 | California Bingo Fund | Fees available for the support of the commission and department in carrying out their duties and responsibilities | SR |
| 3132 | 200.950 | Charity Bingo Mitigation Fund | Used to provide mitigation payments to certain charitable organizations | SR |
| 3133 | 200.250 | Managed Care Administrative Fines and Penalties Fund | Fines and penalties for the licensing and regulation of Health Care Service Plans | SR |
| 3134 | 200.300 | School District Account, Underground Storage Tank Cleanup Fund | To pay claims filed by a priority school district only from funds appropriated from the School District Account | SR |
| 3135 | 200.800 | State Trial Court Operations Trust Fund | Fees used for services of an official court reporter in civil proceedings | SR |
| 3136 | 200.250 | Foreclosure Consultant Regulation Fund | Moneys shall be available for costs incurred in connection with the administration of the registration program | SR |
| 3137 | 200.250 | Emergency Medical Technician Certification Fund | Fees to support the central registry program and local EMS agency administrative law judge reimbursement progra | SR |
| 3138 | 200.800 | Immediate and Critical Needs Account, State Court Facilities Construction Fund | Fines and penalties for the renovation, construction, acquisition, lease of court facilities, pay debt service. | SR |
| 3139 | 200.950 | Specialized License Plate Fund | Funds shall be allocated to each sponsoring agency to be used for projects that promote the agency's mission/wor | SR |
| 3140 | 200.250 | State Dental Hygiene Fund | Initial permit fees, license fees, renewal fees, duplicate license fees, delinquency fees | SR |
| 3141 | 200.950 | California Advanced Services Fund | Proceeds for the benefit of ratepayers and to compensate telephone corp.'s for costs of providing universal service | SR |
| 3142 | 200.250 | State Dental Assistant Fund | To support a forum where dental assistant services and regulatory oversight can be heard and discussed. | SR |
| 3144 | 200.250 | Building Standards Administration Special Revolving Fund | Fees for expenditures related to carrying out building standards, emphasis placed on green building standards | SR |
| 3145 | 200.300 | Underground Storage Tank Petroleum Contamination Orphan Site Cleanup Fund | For the cost of response actions to remediate the harm caused by a petroleum contamination | SR |
| 3147 | 400.300 | State Water Pollution Control Revolving Fund Small Community Grant Fund | For grants for eligible projects under the State Water Pollution Control Revolving Fund program | EN |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|--|---|------------------|
| 3148 | 200.550 | Children and Families Health and Human Services Fund | Misc revenue from local agencies and fund transfers from state funds used to provide health and human services, including direct health care services, to children from birth through five years of age. | SR |
| 3149 | 200.600 | Local Safety and Protection Account, Transportation Tax Fund | Funds to counties/cites to support local public safety and crime prevention programs | SR |
| 3150 | 200.250 | State Public Works Enforcement Fund | Fees assessed on bonds to fund public works projects | SR |
| 3151 | 200.850 | Internal Health Information Integrity Quality Improvement Account | Money deposited in the account shall be used for the purpose of supporting quality improvement activities in the O | SR |
| 3152 | 200.250 | Labor Enforcement and Compliance Fund | A surcharge levied upon all employers, to support the activities that the Div of Labor Standards Enforce performs | SR |
| 3153 | 200.250 | Horse Racing Fund | License fees to fund the board and the equine drug testing program | SR |
| 3155 | 200.300 | Lead-Related Construction Fund | Loan and fees to be expended for construction employee training and certification programs | SR |
| 3156 | 200.850 | Children's Health and Human Services Special Fund | A tax from every insurer and Medi-Cal managed care plan to be used for Medi-Cal and Healthy Families Programs | SR |
| 3157 | 200.250 | Recreational Health Fund | Fees to provide uniform statewide health and safety standards for public swimming pools | SR |
| 3158 | 200.850 | Hospital Quality Assurance Revenue Fund | Fees to be used to enhance federal financial participation for hospital services under the Medi-Cal program | SR |
| 3159 | 200.950 | Arts and Entertainment Fund | Fines collected, expended by the California Arts Council to issue grants | SR |
| 3160 | 200.250 | Wastewater Operator Certification Fund | Certification fees collected from operators employed at a wastewater treatment used to administer this program. | SR |
| 3162 | 200.950 | Gold Star License Plate Account, SLPF | Donations used for administrative costs of establishing the Gold Star Family specialized license plate program | SR |
| 3163 | 200.250 | California Health Information Technology and Exchange Fund | Federal Funds, private contributions for activities associated with health information technology and exchange | SR |
| 3164 | 200.300 | Renewable Energy Resources Development Fee Trust Fund | Fees collected to be used to purchase mitigation lands or conservation easements and to cover related costs. | SR |
| 3165 | 200.950 | Enterprise Zone Fund | Fees collected will be used to fund state operations for Enterprise Zone Program. | SR |
| 3167 | 200.850 | Skilled Facility Nursing Quality and Accountability Special Fund | Collection of fees, penalties, interest, dividends and General Fund transfer, used to provide supplemental payments to skilled nursing facilities | SR |
| 3168 | 200.850 | Emergency Medical Air Transportation Act Fund | Penalty of four dollars (\$4) shall be imposed upon every conviction for a violation of the Vehicle Code. Used for administrative costs, offset state portion of Medi-Cal reimb, augment reimbursements pymts made through the Medi-Cal program. | SR |
| 3169 | 100.100 | Juvenile Reentry Fund | GF transfer to address local program needs for persons discharged from the custody of the Division of Juvenile Facilities. | GF |
| 3170 | 200.950 | Heritage Enrichment Resource Fund | Fees collected, expended for costs of the department in implementing the article | SR |
| 3171 | 200.600 | Local Revenue Fund 2011 | Proceeds of taxes. Funds allocated exclusively for public safety and health and human services. | SR |
| 3172 | 200.450 | Public Hospital Investment, Improvement, and Incentive Fund | Moneys from counties, political, or governmental entities used as the source for the nonfederal share of investment improvement, and incentive payments to participating designated public hospitals | SR |
| 3175 | 900.999 | California Health Trust Fund | Moneys in the fund will be used to pay program expenses to administer the California Health Benefit Exchange. | RO |
| 3176 | 200.600 | Trial Court Security Account, Local Revenue Fund 2011 | Proceeds of taxes. Used exclusively to fund trial court security provided by county sheriffs. | SR |
| 3177 | 200.600 | Local Community Corrections Account, Local Revenue Fund 2011 | Proceeds of taxes. Used exclusively to fund the Postrelease Community Supervision Act of 2011 and to fund housing of parolees in county jails. | SR |
| 3178 | 200.600 | Local Law Enforcement Services Account, Local Revenue Fund 2011 | Proceed of taxes and motor vehicle license fees. Moneys used to support a variety of local public safety and crime prevention programs pursuant to specified code sections. | SR |
| 3179 | 200.600 | Mental Health Account, Local Revenue Fund 2011 | Proceeds of taxes. Funds allocated to Fund 0351, Mental Health subaccount, Local Revenue Fund | SR |
| 3180 | 200.600 | District Attorney and Public Defender Account, Local Revenue Fund 2011 | Proceeds of taxes. Used exclusively to fund costs associated with revocation proceedings involving persons subject to state parole and the Postrelease Community Supervision Act of 2011. | SR |
| 3181 | 200.600 | Juvenile Justice Account, Local Revenue Fund 2011 | Proceeds of taxes. Used to fund activities in connection with the grant programs. The Youthful Offender Block Grant Subaccount the Juvenile Reentry Grant Subaccount. | SR |
| 3182 | 200.600 | Health and Human Services Account, Local Revenue Fund 2011 | Proceeds of taxes. Used exclusively to fund activities performed in connection with the programs described in this subdivision. | SR |
| 3183 | 200.600 | Reserve Account, Local Revenue Fund 2011 | Proceeds of taxes. Used exclusively to fund entitlements paid from the Foster Care Subaccount, the Drug Medi-Cal Subaccount and the Adoption Assistance Program Subaccount of the Health and Human Services Account. | SR |
| 3184 | 200.600 | Adult Protective Services Subaccount, Health & Human Services Account | Proceed of taxes. The Adult Protective Services Subaccount shall be used to fund adult protective services described in statute and regulation. | SR |
| 3185 | 200.600 | Child Welfare Services Subaccount, Health & Human Services Account | Used to fund the costs of child welfare services as those services are described in statute and regulation, including the costs for the Title IV-E Child Welfare Waiver Demonstration Capped Allocation Project. | SR |
| 3186 | 200.600 | Adoptions Subaccount, Health & Human Services Account | Used to fund adoptive services, including agency adoptions, as described in statute and regulation, including the costs incurred by the county or city and county if the county or city and county elects to contract with the state to provide those those services. | SR |
| 3187 | 200.600 | Adoptions Assistance Program Subaccount, Health & Human Services Account | To fund the administrative costs and payments for families adopting children with special needs. | SR |
| 3188 | 200.600 | Child Abuse Prevention Subaccount, Health & Human Services Account | The Child Abuse Prevention Subaccount shall be used to fund the costs of child abuse prevention, intervention, and treatment services as those costs and services are described in statute and regulation. | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|---|------------------|
| 3189 | 200.600 | Women & Children's Residential Treatment Services Subaccount, Health & Human Services Account | To fund the costs of residential perinatal drug services and treatment as those services and treatment are described in statute and regulation. | SR |
| 3190 | 200.600 | Drug Court Subaccount, Health & Human Services Account | To fund the costs of drug court operations and services as those costs are currently permitted and described by statute and regulation. | SR |
| 3191 | 200.600 | Nondrug Medi-Cal Substance Abuse Treatment Services Subaccount, Health & Human Services Account | To fund the costs of nondrug Medi-Cal substance abuse treatment programs, substance abuse treatment programs, as described in statute and regulation. | SR |
| 3192 | 200.600 | Drug Medi-Cal Subaccount, Health & Human Services Account | To fund the costs of the Drug Medi-Cal program as that program is described in statute, regulation, or the current State Plan Amendment. | SR |
| 3193 | 200.600 | Youthful Offender Block Grant Subaccount, Juvenile Justice Account | To fund grants solely to enhance the capacity of county probation, mental health, drug and alcohol, and other county departments to provide appropriate rehabilitative, housing, and supervision services to youthful offenders. | SR |
| 3194 | 200.600 | Juvenile Reentry Grant Subaccount, Juvenile Justice Account | To fund grants exclusively to address local program needs for persons discharged from the custody of the Department of Corrections and Rehabilitation, Division of Juvenile Facilities. | SR |
| 3195 | 200.300 | Carpet Stewardship Account, Integrated Waste Management Fund | To fund department costs of postconsumer carpet that is diverted from landfills and recycled into secondary products or otherwise managed in a manner that is consistent with the state's hierarchy for waste management | SR |
| 3196 | 200.300 | Carpet Stewardship Penalty Subaccount, Integrated Waste Management | To fund department costs in enforcing penalties related to this program. | SR |
| 3197 | 200.600 | Undistributed Account, Local Revenue Fund 2011 | To reimburse the General Fund for costs incurred and expenditures made by the state on behalf of any local government entity in providing Public Safety Services are available for transfer to Fund 3178. | SR |
| 3198 | 200.600 | Foster Care Assistance Subaccount, Health and Human Services Account | To fund the cost of foster care grants and services as those services are described in statute and regulation. | SR |
| 3199 | 200.600 | Foster Care Administration Subaccount, Health and Human Services Acct. | To fund the administrative costs of foster care services as those services are described in statute and regulation. | SR |
| 3200 | 200.600 | CalWORKs Maintenance of Effort Subaccount, Sales Tax Account | Used by each county and city and county that receives an allocation of those funds to pay an increased county contribution toward the costs of CalWORKs grants. | SR |
| 3201 | 200.850 | Low Income Health Program MCE Out-of-Network Emergency Care Services Fund | To fund the nonfederal share of supplemental payments made to private hospital and nondesignated public hospital out-of-network emergency care services providers by the LIHP. | SR |
| 3202 | 200.300 | Architectural Paint Stewardship Account, Integrated Waste Management | Fees collected shall be used to administer and enforce the Architectural Paint Stewardship program. | SR |
| 3203 | 200.300 | Architectural Paint Stewardship Penalty subaccount, Integrated Waste Management Fund | Penalties collected shall be used to cover the department's cost in implementing the program. | SR |
| 3204 | 200.250 | Entertainment Work Permit Fund | Fees collected used to pay for the costs of administration of the online temporary minor's entertainment work permit program and to repay any loan from the Labor Enforcement and Compliance Fund | SR |
| 3205 | 200.300 | Appliance Efficiency Enforcement Subaccount, Energy Resources Program Account | Penalties collected will be used for education of the public regarding appliance energy efficiency and for the enforcement of the regulations. | SR |
| 3207 | 100.100 | Education Protection Account | Receive and disburse the revenues derived from the incremental increases in taxes and to provide general purpose funding for public education. | GF |
| 3209 | 200.250 | Office of Patient Advocate Trust Fund | Money in fund will be used to administer the Office of Patient Advocate. The goal of the office shall be to help those individuals secure the health care services to which they are entitled or for which they are eligible under law. | SR |
| 3210 | 200.250 | Davis-Dolwig Account, California Water Resources Development Bond Fund | For the costs of State Water Resources Development System facility operations, maintenance, and capital costs attributable to recreations and fish and wildlife enhancement. | SR |
| 3211 | 200.300 | Electric Program Investment Charge Fund | Moneys in fund used for administration of the renewable energy programs and research, development, and demonstration programs. | SR |
| 3212 | 200.300 | Timber Regulation and Forest Restoration Fund | Promote and encourage sustainable forest practices consistent with several state conservation acts. | SR |
| 3213 | 200.850 | Long-Term Care Quality Assurance Fund | Fees from long-term care facilities used to enhance federal financial participation in the Medi-Cal program or to provide additional reimbursement to, and to support facility quality improvement efforts in, licensed skilled nursing facilities. | SR |
| 3214 | 200.600 | Support Services Account, Local Revenue Fund 2011 | Proceeds of taxes. Funds allocated exclusively for Protective, Behavioral Health, and Women & Children Residential Treatment Services. | SR |
| 3215 | 200.600 | Law Enforcement Services Account, Local Revenue Fund 2011 | Proceeds of taxes. Allocated to local gov. per specified code section in support of Public Safety. | SR |
| 3216 | 200.600 | Protective Services Subaccount, Support Services Account | Proceeds of taxes, used exclusively for Adult Prot.Serv., Foster Care, Child Welfare, Adoption services, Child Abuse Prev. | SR |
| 3217 | 200.600 | Behavioral Health Subaccount, Support Services Account | Proceeds of taxes, used exclusively for Residential perinatal drug services, drug court operations, Nondrug Medi-Cal treatment programs, and Medi-Cal specialty mental health services. | SR |
| 3218 | 200.600 | Support Services Growth Subaccount, Sales and Use Tax Growth Account | Proceeds of taxes, used for child welfare services, mental health services, and protective services. | SR |
| 3219 | 200.600 | County Intervention Support Services Subaccount, Support Services Account | Proceeds of taxes, used to address a county determined to be failing or at risk to fail in a program that puts federal Medicaid funding at risk. The SCO will put deposit into this fund that portion of the programs county allocation. | SR |
| 3220 | 200.600 | Law Enforcement Services Growth Subaccount, Sales and Use Tax Growth Account | Proceeds of taxes, used for Trial Court security, District Attorney and Public Defender purposes, Juvenile Justice, and Community Corrections. | SR |
| 3221 | 200.600 | Trial Court Security Subaccount, Law Enforcement Services Account | Proceeds of taxes, used solely to provide security to the trial courts. | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|--|---|------------------|
| 3222 | 200.600 | Enhancing Law Enforcement Activities Subaccount, Law Enforcement Services Account | Proceeds of taxes, used to enhance law enforcement activities via fund transfers from the Vehicle License Fee account. | SR |
| 3223 | 200.600 | Community Corrections Subaccount, Law Enforcement Services Account | Proceeds of taxes, source of funding for the Postrelease Community Supervision Act of 2011. | SR |
| 3224 | 200.600 | District Attorney and Public Defender Subaccount, Law Enforcement Services Account | Proceeds of taxes, use to exclusively fund costs associated with revoking paroles and of the Postrelease Community Supervision Act of 2011. | SR |
| 3225 | 200.600 | Juvenile Justice Subaccount, Law Enforcement Services Account | Proceeds of taxes, used to fund activities in connection with grant programs for Youthful Offender Block Grants and Juvenile Reentry Grant Subaccounts. | SR |
| 3226 | 200.600 | Juvenile Reentry Grant Special Account, Juvenile Justice Subaccount | Proceeds of taxes, used to fund grants for local services relating to custody and parole of youthful offenders. | SR |
| 3227 | 200.600 | Youthful Offender Block Grant Special Account, Juvenile Justice Subaccount | Proceeds of taxes, used to fund grants solely to enhance the capacity of county probation, mental health, drug and alcohol, and other county departments to provide appropriate rehabilitative, housing, and supervision services to youthful offenders. | SR |
| 3228 | 200.300 | Greenhouse Gas Reduction Fund | Used to advance goals of CA Global Warming Solutions Act of 2006 and develop a clean energy economy. | SR |
| 3229 | 200.600 | Sales and Use Tax Growth Account, Local Revenue Fund 2011 | Proceeds of taxes, used to provide full base funding of Support and Law Enforcement Services. | SR |
| 3230 | 200.600 | Juvenile Justice Growth Special Account, Law Enforcement Services Growth Subaccount | Proceeds of taxes, used solely to enhance the capacity of county probation, mental health, drug and alcohol, and other county departments to provide appropriate rehabilitative, housing, and supervision services to youthful offenders, and provide "evidence-based" supervision. | SR |
| 3231 | 200.600 | Enhancing Law Enforcement Activities Growth Special Account, Enhancing Law Enforcement Activities Subaccount | Proceeds of taxes, used to provide grants and funding to local law enforcement as provided by statute. | SR |
| 3232 | 200.600 | District Attorney and Public Defender Growth Special Account, Law Enforcement Services Growth Subaccount | Proceeds of taxes, shall be used exclusively to fund costs associated with revocation proceedings involving persons subject to state parole and the Postrelease Community Supervision Act of 2011 and may be used to fund planning, implementation, and training costs for those proceedings. | SR |
| 3233 | 200.600 | Community Corrections Growth Special Account, Law Enforcement Services Growth Subaccount | Proceeds of taxes, and shall be the source of funding for the provisions of Chapter 15 of the Statutes of 2011. | SR |
| 3234 | 200.600 | Trial Court Security Growth Special Account, Law Enforcement Services Growth Subaccount | Proceeds of taxes, and shall be used exclusively to fund trial court security provided by county sheriffs. | SR |
| 3235 | 200.600 | Behavioral Health Services Growth Special Account, Support Services Growth Subaccount | Proceeds of taxes, and shall be used to exclusively fund Residential perinatal drug services and treatment, drug court operations, non-drug Medi-Cal substance abuse treatment programs, drug Medi-Cal program, and Medi-Cal specialty mental health services. | SR |
| 3236 | 200.600 | Protective Services Growth Special Account, Support Services Growth Subaccount | Proceeds of taxes, shall be used exclusively to fund adult protective services, foster care grants and services, administrative costs of foster care services, costs of child welfare services, costs connected with providing adoptive services, costs of child abuse prevention, intervention, and treatment services, and administrative costs and payments for families adopting children with special needs. | SR |
| 3237 | 200.300 | Cost of Implementation Account, Air Pollution Control Fund | Fees used to achieve reductions in greenhouse gas emissions by 2020 through cost-effective mechanisms. | SR |
| 3238 | 200.300 | State Parks Revenue Incentive Subaccount, State Parks and Recreation Fund | Funds used to create incentives for projects that are consistent with the mission of the department and that generate revenue for State parks. | SR |
| 3239 | 200.600 | Women & Children's Residential Treatment Services Special Account | Proceeds of taxes, and shall be used exclusively to fund the Women and Children's Residential Treatment Services program. | SR |
| 3240 | 200.250 | Secondhand Dealer and Pawnbroker Fund | Fees used to process license applications and implement, operate, and maintain a related reporting system. | SR |
| 3241 | 200.300 | Coho Salmon Recovery Account, Fish and Game Preservation Fund | Fees used to restore Coho salmon habitat benefiting naturally reproducing fish stocks by creating or enhancing fish habitat, increasing stream complexity, or both. | SR |
| 3242 | 200.250 | Child Performer Services Permit Fund | Fees used for cost of administering the Child Performer Services Permit program and to repay any loan from the Labor Enforcement and Compliance Fund. | SR |
| 3243 | 800.400 | San Francisco Vehicle Assessment Fund | The voter-approved local assessment to reimburse Franchise Tax Board for revenue loss associated with PIT/CIT deductions, less administration and FTB share, with the balance to SF city and county. | AG |
| 3244 | 200.250 | Political Disclosure, Accountability, Transparency, and Access Fund | Fees used for the maintenance, repair, and improvement of the online or electronic disclosure program implemented by the Secretary of State. | SR |
| 3245 | 200.250 | Disability Access and Education Revolving Fund | Fees used for increasing disability access and compliance with construction-related accessibility requirements. | SR |
| 3246 | 200.950 | Fair Employment and Housing Enforcement and Litigation Fund | Fund shall consist of attorney's fees and costs awarded by a court to the Department of Fair Employment and Housing to offset the costs of the department. | SR |
| 3247 | 200.950 | Financial Aid Technical Assistance Fund | Fees to be used to provide technical assistance to agencies and related private entities of another state in implementing Dream Act student aid financial programs. | SR |
| 3248 | 200.600 | Family Support Subaccount, Sales Tax Account | Sales tax proceeds funds used to pay an increased county contribution towards the costs of CalWORKs grants. | SR |
| 3249 | 200.600 | Child Poverty and Family Supplemental Subaccount, Sales Tax Account | Sales tax proceeds allocated to the family support account in the local health and welfare trust fund of each county and city, and county. | SR |
| 3250 | 250.200 | Transportation Bond Direct Payment Account, Transportation Debt Service | Weight fee revenue transferred from Fund 3107 for the purpose of directly paying the debt service of designated bonds of Proposition 1B as defined in Government Code section 16773 (c) (1). | DS |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|--|---|------------------|
| 3251 | 200.950 | Prepaid Mobile Telephony Services Surcharge Fund | Surcharges imposed on purchases of prepaid mobile telephony services in a retail transaction | SR |
| 3252 | 200.250 | CURES Fund | Fee used to reimburse the DOJ for costs to operate and maintain the Controlled Substance Utilization Review and Evaluation System (CURES) for the purpose of regulating the licensees. | SR |
| 3253 | 200.950 | Made in California Fund | Fee and donations used to encourage consumer product awareness and foster purchases of high-quality products made in California. | SR |
| 3254 | 200.950 | Business Programs Modernization Fund | Fee used develop & maintain online database of CA corporations' Statement of Information. | SR |
| 3255 | 200.250 | Home Care Fund | Fees from licensure and regulation of home care organizations and the registration of home care aides used to establish/maintain a home care aide registry. | SR |
| 3256 | 200.250 | Specialized First Aid Training Program Approval Fund | Fees used to approve authorized training providers and establish/approve minimum standards related to epinephrine auto-injectors. | SR |
| 3257 | 200.300 | Used Mattress Recycling Fund | Reimbursement of costs from mattress recycling organizations to administer and enforce the Used Mattress Recovery and Recycling Act, including implementation and regulatory development. | SR |
| 3258 | 200.300 | Mattress Recovery and Recycling Penalty Account, Used Mattress | Penalties collected to administer and enforce the Used Mattress Recovery and Recycling Act by imposing an administrative civil penalty on any manufacturer, mattress recycling organization, recycler, renovator, or retailer that is in violation of this Act. | SR |
| 3259 | 100.100 | Recidivism Reduction Fund | GF transfer for activities designed to reduce the State's prison population, including, but limited to, reducing recidivism. | GF |
| 3260 | 200.150 | Regional Railroad Accident Preparedness and Immediate Response Fund | Fees used for emergency response to railroad accidents or hazardous materials from tank cars | SR |
| 3261 | 200.250 | Vessel Operator Certification Account, Harbors and Watercraft Revolving Fund | Fees charged for vessel operator card used to pay to operate program to issue vessel operator cards | SR |
| 3262 | 200.300 | Expedited Claim Account, Underground Storage Tank Cleanup Fund | Transfer from Fund 0439 to pay claims to reduce the overall cost for underground storage tank site cleanup | SR |
| 3263 | 200.950 | College Access Tax Credit Fund | Voluntary personal and corporate income tax contributions to support Cal Grant Program students | SR |
| 3264 | 200.300 | Site Cleanup Subaccount | Transfers from Fund 0439 to pay expenditures to identify and remediate surface or groundwater contamination | SR |
| 3265 | 200.950 | Prepaid MTS PUC Account | Transfers from Fund 3251 to be transferred to universal service funds and PUC Reimbursement Acct (#0462) | SR |
| 3266 | 200.950 | Prepaid MTS 911 Account | Transfers from Fund 3251 to be transferred to State Emergency Telephone Number Account (Fund 0022) | SR |
| 3267 | 200.300 | Reusable Grocery Bag Fund | Fees to implement system to receive proof of certification/recertification from reusable grocery bag producers | SR |
| 3268 | 200.950 | Senior Citizens and Disabled Citizens Property Tax Postponement Fund | Fees to implement and administer Senior Citizens and Disabled Citizens Property Tax Postponement Law | SR |
| 3269 | 200.300 | Cigarette Fire Safety and Firefighter Protection Fund | Civil penalties imposed on those knowingly selling or offering to sell cigarettes other than through retail sales | SR |
| 3270 | 800.400 | Local Charges for Prepaid Mobile Telephony Service Fund | Local charges imposed on purchases of prepaid mobile telephony services in a retail transaction to be held in trust and transmitted to local jurisdictions | AG |
| 6000 | 300.450 | CA Public Library Construction Fund | Bond proceeds, grants to any city, county, or district to acquire, build, remodel or maintain a public library facility | CP |
| 6001 | 200.300 | Safe Drinking, Clean Water Watershed & Flood Protection Bond Fund | G O Bond proceeds transferred to funds: 6002, 6012, 6023, 6024, 0416, 0629 | SR |
| 6002 | 200.300 | Flood Control Account | Transferred from Fund 6001 to funds 6003-6011, 0409 | IA - 200-300 |
| 6003 | 200.300 | Flood Plain Mapping Subaccount | Transferred from Fund 6002 to assist locals in land use planning to avoid or prevent flood risks | SR |
| 6004 | 200.300 | Agriculture & Open Space Mapping Subaccount | Transferred from Fund 6002 to assist local land use planning to protect agriculture land resources | SR |
| 6005 | 200.300 | Flood Protection Corridor Subaccount | Transferred from Fund 6002 for the creation, protection and enhancement of flood protection corridors | SR |
| 6006 | 200.300 | Flood Control Subventions Subaccount | Transferred from Fund 6002 for state's share of flood control & protection projects | SR |
| 6007 | 200.300 | Urban Stream Restoration Subaccount | Transferred from Fund 6002 for grants to locals for low cost flood control projects | SR |
| 6008 | 200.300 | State Capital Protection Subaccount | Transferred from Fund 6002 for state's share of flood management projects in the State Capitol Area | SR |
| 6009 | 200.300 | San Lorenzo River Flood Control Subaccount | Transferred from Fund 6002 for state's share of flood protection in the Santa Cruz region | SR |
| 6010 | 200.300 | Yuba Feather Flood Protection Subaccount | Transferred from Fund 6002 for flood projects along Yuba & Feather rivers & their tributaries | SR |
| 6011 | 200.300 | Arroyo Pasajero Watershed Account | Transferred from Fund 6002 for flood protection along highway 269 north of city of Huron | SR |
| 6012 | 200.300 | Watershed Protection Account | Transferred from Fund 6001 to transfer to Funds 6013-6018 | IA - 200-300 |
| 6013 | 200.300 | Watershed Protection Subaccount | Transferred from Fund 6012 for grants to locals for watershed management and regional water quality control plan | SR |
| 6014 | 200.300 | Water & Watershed Education Subaccount | Transferred from Fund 6012 for educational purposes relating to water research | SR |
| 6015 | 200.300 | River Protection Subaccount | Transferred from Fund 6012 for projects near metro areas & Kern & San Joaquin River Parkway areas | SR |
| 6016 | 200.300 | Santa Ana River Watershed Subaccount | Transferred from Fund 6012 for projects to rehabilitate & improve the Santa Ana River watershed | SR |
| 6017 | 200.300 | Lake Elsinore & San Jacinto Watershed Subaccount | Transferred from Fund 6012 for improvement of Lake Elsinore & San Jacinto watersheds | SR |
| 6018 | 200.300 | Coastal Watershed Salmon Habitat Subaccount | Transferred from Fund 6012 for projects that restore, acquire and enhance Salmon Habitat | SR |
| 6019 | 200.300 | Nonpoint Source Pollution Control Program | Transferred from Fund 6012 for projects that benefit water use throughout the state | SR |
| 6020 | 200.300 | State Revolving Fund Loan Subaccount | Transferred from Fund 6012 for plans studies etc that address the collection treatment and disposal of wastewater | SR |
| 6021 | 200.300 | Wastewater Construction Subaccount | Transferred from Fund 6012 to locals for construct treatment works in Manteca, Stockton, Tracy & Orange cove | SR |
| 6022 | 200.300 | Coastal Nonpoint Source Control Subaccount | Transferred from Fund 6012 for projects that address correction of nonpoint source pollution problems | SR |
| 6023 | 200.300 | Water Conservation Account | Transferred from Fund 6001 for loans for various water conservation projects as described | SR |
| 6024 | 200.300 | Water Supply Reliability & Infrastructure Account | Transferred from Fund 6001 to funds 6025-6027 | IA - 200-300 |
| 6025 | 200.300 | Conjunctive Use Subaccount | Transferred from Fund 6024 for conjunctive use projects | SR |
| 6026 | 200.300 | Bay Delta Multipurpose Water Management | Transferred from Fund 6024 for projects in central valley that address agriculture drainage, waste control etc | SR |
| 6027 | 200.300 | Interim Water Supply & Water Quality Reliability Infrastructure | Transferred from Fund 6024 to locals for projects that increase water supply, reliability or water quality | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|--|---|------------------|
| 6028 | 300.400 | Higher Education Capital Outlay Bond Fund | Proceeds of bonds issued and sold under the authority of Proposition 47 | CP |
| 6029 | 200.300 | California Clean Water, Clean Air, Safe Neighborhood Parks, etc. | Proceeds from sale of bonds to acquire, develop and improve parks and resources and administrative costs. | SR |
| 6031 | 200.300 | Water Security, Clean Drinking Wtr, Costal & Beach Protection Fund 2002 | Proceeds from the sale of bonds | SR |
| 6032 | 200.450 | Voting Modernization Fund | Proceeds from the sale of bonds to assist counties to purchase updated voting systems. | SR |
| 6033 | 200.450 | California Youth Soccer and Recreation Development Fund | Proceeds from the sale of bonds sold under the authority of Proposition 40, funds from federal, state and local sou | SR |
| 6034 | 200.450 | State Urban Parks and Healthy Communities Fund | Proceeds from the sale of bonds sold under the authority of Proposition 40. | SR |
| 6035 | 200.300 | Santa Monica Bay Restoration Account | Account created to support the Santa Monica Bay Restoration Commission, General Fund and bond sale residue | SR |
| 6036 | 300.450 | State School Facilities 2002 | Proceeds from the sale of general obligation bonds sold under the authority of Proposition 47, General Fund loan. | CP |
| 6037 | 200.450 | Housing and Emergency Shelter | Proceeds from the sale of general obligation bonds sold under the authority of Proposition 46. | SR |
| 6038 | 200.450 | Building Equity and Growth in Neighborhoods (BEGIN) Fund | Transfer of \$75,000,000 from Housing and Emergency Trust Fund to allocate sale of Proposition 46 bonds. | SR |
| 6039 | 200.450 | Preservation Opportunity Fund | Transfer of \$50,000,000 from Housing and Emergency Trust Fund to allocate sale of Proposition 46 bonds. | SR |
| 6040 | 200.450 | Charter School Facilities Account, 2002 State School Facilities Fund | Proceeds from the sale of bonds issued and sold. | SR |
| 6041 | 300.400 | Higher Education Capital Outlay Bond Fund - 2004 | Proceeds from the sale of bonds issued and sold. | CP |
| 6042 | 200.950 | Pension Obligation Bond Fund | Fund created to deposit net proceeds of bonds to fund or refund the state's pension obligations | SR |
| 6043 | 200.150 | High-Speed Passenger Train Bond Fund | Bond proceeds for high-speed passenger trains and capital improvements to intercity/commuter rail lines. | SR |
| 6044 | 300.450 | State School Facilities Fund 2004 | Proceeds from sale of bonds to construct school buildings. | CP |
| 6045 | 100.100 | Economic Recovery fund | To deposit the proceeds of bonds issued and sold pursuant to the provisions of the Economic Recovery bond Act. | GF |
| 6046 | 300.350 | Children's Hospital Fund | Bond proceeds to finance capital improvement projects for children's hospitals. | CP |
| 6047 | 200.850 | Stem Cell Research & Cures Fund | Bond proceeds to provide Stem Cell research and dedicated facilities for scientists | SR |
| 6048 | 300.400 | 2006 University Capital Outlay Bond Fund | To provide funding to aid UC, Hastings College of the Law, CSU and CA community colleges. | CP |
| 6049 | 300.400 | 2006 CA Community College Capital Outlay Bond Fund | To provide funding to aid the California Community Colleges. | CP |
| 6050 | 100.100 | Tobacco Asset Sales Revenue Fund | Maintain a separate account for the investment of proceeds received for the sale of tobacco assets. | GF |
| 6051 | 200.300 | Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coa | Funds projects relating to safe drinking water, water quality and supply, and flood control. | SR |
| 6052 | 200.300 | Disaster Preparedness and Flood Prevention Bond Fund | To rebuild and repair California's most vulnerable flood control structures. | SR |
| 6053 | 200.150 | Highway Safety, Traffic Reduction, Air Quality, and Port Security Fund of 200 | To fund the improvements of the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 200 | SR |
| 6054 | 200.150 | California Ports Infrastructure, Security, and Air Quality Improvement Account | To be used for infrastructure improvements along trade corridors. | SR |
| 6055 | 200.150 | Corridor Mobility Improvement Account | To be used for allocation for performance improvements on highly congested travel corridors in CA. | SR |
| 6056 | 200.150 | Trade Corridors Improvement Fund | To be used for infrastructure improvements along federally designated "Trade Corridors of National Significance" ir | SR |
| 6057 | 300.450 | 2006 State School Facilities Fund | To deposit the proceeds of bonds issued and sold to facilitate the construction of school buildings. | CP |
| 6058 | 200.150 | Transportation Facilities Account | To be used for state transportation improvement projects as described in Section 14525.5 of the Government Code | SR |
| 6059 | 200.150 | Public Transportation Modernization, Improvement, and Service Enhancemen | To be used for intercity projects and for transit operators in California. | SR |
| 6060 | 200.150 | State-Local Partnership Program Account | To provide funding for eligible transportation projects. | SR |
| 6061 | 200.150 | Transit System Safety, Security, and Disaster Response Account | To be used for capital projects that provide increased protection against a security and safety threat. | SR |
| 6062 | 200.150 | Local Bridge Seismic Retrofit Account | To be used to provide the 11.5 percent required match for federal Highway Bridge Replacement and Repair funds. | SR |
| 6063 | 200.150 | Highway-Railroad Crossing Safety Account | To be used for completion of high-priority grade separation and railroad crossing safety improvements. | SR |
| 6064 | 200.150 | Highway Safety, Rehabilitation, and Preservation Account | To be used for the purposes of the state highway operation and protection program. | SR |
| 6065 | 200.150 | Local Streets and Road Improvement, Congestion Relief, and Traffic Safety A | To be used for improvements to transportation facilities that will assist in reducing local traffic congestion. | SR |
| 6066 | 200.450 | Housing and Emergency Shelter Trust Fund | To finance various housing-related programs. | SR |
| 6067 | 200.450 | Affordable Housing Account | To provide funding for various housing programs. | SR |
| 6068 | 200.450 | Affordable Housing Innovation Fund | For competitive grants or loans to sponsoring entities that develop, own, lend, or invest in affordable housing. | SR |
| 6069 | 200.450 | Regional Planning, Housing, and Infill Incentive Account | For infill incentive grants for capital outlay related to infill housing development. | SR |
| 6070 | 200.450 | Transit-Oriented Development Account | For transfer to the Transit-Oriented Development Implementation fund. | SR |
| 6071 | 200.450 | Housing Urban-Suburban-and-Rural Parks Account | For housing-related parks grants in urban, suburban, and rural areas. | SR |
| 6072 | 200.150 | State Route 99 Account | Proceeds of bonds issued and sold. | SR |
| 6073 | 200.150 | Port Maritime Security Account | Proceeds of bonds issued and sold. | SR |
| 6076 | 200.300 | Ocean Protection Trust Fund, CA | Proceeds of bonds issued and sold. | SR |
| 6079 | 300.350 | Children's Hospital Bond Act Fund | Bond Proceeds, purpose to improve the health and welfare of California's critically ill children | CP |
| 6080 | 200.300 | Safe, Clean, and Reliable Drinking Water Supply Fund of 2010 | Bond proceeds used to finance a safe drinking water and water supply reliability program | SR |
| 6081 | 400.100 | Veterans' Bonds Payment Fund | Transfers of debt service payments made to the Veterans' Farm and Home Building Fund of 1943 for all Veterans' EN farm and home purchase bond acts. | EN |
| 6082 | 200.450 | Housing for Veterans Fund | To provide multifamily housing to veterans and their families pursuant to the Veterans Housing and Homeless Prev | SR |
| 6083 | 200.300 | Water Quality, Supply, and Infrastructure Improvement Fund of 2014 | Proceeds from G.O. bonds to provide funding for various water projects and programs | SR |
| 6801 | 200.150 | Transportation Financing Subaccount, St. Hwy. Acct. | Deposit proceeds from the sale of notes issued by the State Treasurer to provide transportation project financing | SR |
| 6802 | 900.400 | California Transportation Financing Authority Fund | Proceeds from the sale of revenue bonds. | CU |
| 7360 | 300.600 | FB and GW | Post automated adjustments related to due to/from and transfer | CP |
| 7500 | 200.300 | Public Water System, Safe Drinking Water SRF | Funds to provide oversight activities for the Safe Drinking Water State Revolving Fund loan and grant program. | SR |
| 7502 | 200.100 | Demonstration Disproportionate Share Hospital Fund | Federal funds to designated public hospitals from the applicable federal disproportionate share hospital allotment. | IA - 200-100 |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|--|---|------------------|
| 7503 | 200.100 | Health Care Support Fund | Federal funds to designated hospitals for services rendered to Medi-Cal beneficiaries and the uninsured. | IA - 200-100 |
| 7504 | 200.100 | South Los Angeles Medical Services Preservation Fund | Federal funds transferred from the safety net care pool funds | IA - 200-100 |
| 7505 | 200.300 | Revolving Loans Fund | Moneys received pursuant to the Brownfield law and transferred to the fund from the Federal Trust Fund. | SR |
| 7990 | 900.900 | FB and GW | Post automated adjustments related to due to/from and transfer | CU |
| 8000 | 800.400 | Charter School Security Fund | Interest payment on loans to charter schools made from the charter school revolving loan fund | AG |
| 8001 | 600.990 | Teachers Health Benefits Fund | Employer contributions and investment income for payment of health premiums | PT |
| 8002 | 200.950 | National WWII Memorial Trust Fund | Taxpayers' contribution for construction of a national WWII veterans memorial | SR |
| 8003 | 200.950 | CA Lung Disease & Asthma Research Fund | Taxpayers' contribution for providing medical research. | SR |
| 8004 | 100.100 | Child Support Collections Recovery Fund | Moneys transferred from public agencies (returned federal funds) to make payments to local child support agencies | IA - 100-100 |
| 8005 | 600.200 | Teacher's Replacement Benefits Program Fund | Portion of benefit of members that exceed sec 415 of IRS code | PT |
| 8006 | a 200.950 | Lupus Foundation of America, California Chapters Fund | Contributions on tax returns to fund lupus education, awareness, and research. | SR |
| 8007 | a 200.950 | Specialty Care Fund | Private gifts and grants to reimburse participating out-of-area pediatric and adult specialty care providers. | SR |
| 8008 | 600.990 | State Employees' Pretax Parking Fund | Employee comp voluntarily excluded from an employee's gross income to pay for his/her parking. | PT |
| 8009 | 200.950 | Agricultural Employee Relief Fund | Collections by Ag Labor Relations Board on behalf of ag employees entitled to relief for violations of labor law. | SR |
| 8010 | 200.950 | Organ and Tissue Donor Registry Fund | Voluntary contributions to support the Organ and Tissue Registry and its activities | SR |
| 8011 | 200.300 | Oak Woodlands Conservation Fund | Gifts, donations, appropriations, federal grants or loans, transfers from Neighborhood Parks Bond Fund protect oal | SR |
| 8012 | 200.300 | San Diego River Conservancy Fund | Proceeds or income from any lease, rental, sale, exchange, transfer of land or interest in real property | SR |
| 8013 | 200.300 | Environmental Enforcement and Training Account | Public and private contributions and proceeds from any state or federal judgments | SR |
| 8014 | 200.950 | California Pharmacist Scholarship and Loan Repayment Program Fund | Resources from contributions, other public and/or private moneys to support CA pharmacist scholarships & repaym | SR |
| 8015 | 200.950 | Public Health Protection from Indoor Mold Hazards Fund | Private contributions to support Department of Health mold hazard elimination programs. | SR |
| 8017 | 800.500 | California Missions Foundation Fund | Deposit voluntary taxpayer contributions to restore and repair California missions | AG |
| 8018 | 200.300 | Salton Sea Restoration Fund | Deposit money collected from Imperial Irrigation District, the Coachella Valley Water District, and San Diego Count | SR |
| 8019 | 100.100 | Deficit Recovery Fund | GF transfer to reimburse GF expenditures and to reflect savings at a statewide level for FYs 03-04 and 04-05 | GF |
| 8020 | 200.950 | Environmental Education Account | To deposit funds received to support the Office of Education and the Environment. | SR |
| 8022 | 200.950 | Military Family Relief Fund | Taxpayer contributions to provide financial aid grants to eligible members of the CA National Guard | SR |
| 8023 | 200.850 | Child Welfare Program Improvement | Donated gifts to provide a comprehensive system of supports that promote positive outcomes for children and fami | SR |
| 8024 | 200.950 | Worker Safety Bilingual Invest. Support, Enforcement, and Training Acct. | To provide for additional translation services related to employment and safety. | SR |
| 8025 | a 800.900 | Prostate Cancer Research Fund | Taxpayer contributions for awards of grants to support prostate cancer research | AG |
| 8026 | 200.300 | Underground Storage Tank Financing Account | Federal, state, and local money used to make loans and grants pursuant to Chapter 624, Statutes of 2004 | SR |
| 8027 | 200.950 | Gateway Fund | Donations to establish and maintain the Prenatal Gateway and the Newborn Hospital Gateway | SR |
| 8028 | 200.300 | Petroleum Financing Collection Account | Receive charges, fees, and income to fund those costs necessary to protect the state's position as lender-creditor | SR |
| 8029 | 200.300 | Coastal Trust Fund | Created to receive and disburse funds paid to the conservancy in trust | SR |
| 8031 | 800.500 | Child Support Payment Trust Fund | Child support payments to be received and processed by the State Disbursement Unit. | AG |
| 8032 | 200.300 | Oil Trust Fund | Funds for costs associated with removal of oil and gas facilities in the Long Beach tidelands. | SR |
| 8033 | 200.850 | Distressed Hospital Fund | Nonfederal payments to designated hospitals as determined by the California Medical Assistance Commission. | SR |
| 8034 | 200.250 | Medically Underserved Account for Physicians | Operation of the Steven M. Thompson Physician Corps Loan Repayment Program and the Physician Volunteer Pr | SR |
| 8035 | 200.950 | California Sexual Violence Victims Services Fund | Contributions from taxpayers to fund grants to support specified rape crisis center programs. | SR |
| 8036 | 200.950 | California Colorectal Cancer Prevention Fund | Contributions from taxpayers to fund grants to support prevention and early detection of colorectal cancer. | SR |
| 8037 | 200.950 | Veteran's Quality of Life Fund | Contributions from taxpayers to fund grants to be allocated to administrators of veterans' homes. | SR |
| 8038 | 200.950 | Donate Life California Trust Subaccount | Funds to be expended promoting and supporting organ and tissue donation. | SR |
| 8039 | 200.950 | Disaster Resistant Communities Account | A voluntary program that would integrate private sector and governmental emergency preparedness programs. | SR |
| 8040 | 200.950 | California Discount Prescription Drug Program Fund | To facilitate manufacturer participation and deliver affordable prescription drugs to low-income Californians. | SR |
| 8041 | 600.250 | Teachers' Deferred Compensation Fund | To serve as the repository for premium and fee revenues pursuant to annuity contracts and custodial accounts. | PT |
| 8046 | 600.250 | Teachers' Retirement Program Development Fund | To pay any costs related to the development of programs to enhance the State Teachers' Retirement Plan. | PT |
| 8047 | 200.300 | California Sea Otter Fund | To provide for research and programs related to sea otters. | SR |
| 8048 | 200.950 | Central Coast State Veterans Cemetery at Fort Ord Endowment Fund, CA | For the annual administrative and oversight costs of the veterans' cemetery. | SR |
| 8049 | 600.990 | Vision Care Program for State Annuitants Fund | To promote increased economy and efficiency in the provision of vision benefits to annuitants. | PT |
| 8051 | 200.950 | Cash for College Fund | Voluntary contribution or donation in cash. | SR |
| 8052 | 200.950 | Economic Development Fund, California | Receiving federal, state, local, and private economic development funds. | SR |
| 8053 | 200.950 | ALS/Lou Gehrig's Disease Research Fund | To establish a systematic program to conduct research regarding the cause, cure, and prevention of ASL | SR |
| 8054 | 200.950 | California Cancer Research Fund | To conduct research relating to the causes, detection, and prevention of cancer | SR |
| 8055 | 200.950 | Municipal Shelter Spay-Neuter Fund | Grants distributed under this article create an additional funding source for spay and neuter services/programs | SR |
| 8056 | 200.950 | California Ovarian Cancer Research Fund | To establish a systematic program to conduct research regarding the cause, cure, and prevention of ovarian cance | SR |
| 8058 | 200.950 | California Cultural and Historical Endowment Fund | Funds used for the development of a coordinated assemblage of buildings, sites, artifacts, museums, etc. | SR |
| 8059 | 200.450 | State Community Corrections Performance Incentives Fund | Probation revocation incentive payments and high performance grants shall be deposited into this fund. | SR |
| 8060 | 200.300 | Delta Investment Fund | Funds from federal, state, local, and private sources for the purposes of enhancing Delta communities. | SR |
| 8061 | 200.300 | Sacramento-San Joaquin Delta Conservancy Fund | Funds from various sources are provided for ecosystem restoration projects | SR |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|--|------------------|
| 8062 | 400.100 | Pooled Self-Insurance Fund | To consolidate the Department of Veterans Affairs Program's four insurance reserve funds | EN |
| 8064 | 200.950 | Arts Council Fund | Voluntary contributions made by taxpayers. Funds allocated to the Arts Council for grants. | SR |
| 8065 | 200.950 | Safely Surrendered Baby Fund | Voluntary contributions made by taxpayers for programs to increase public awareness and outreach regarding the Safely Surrendered Baby Law | SR |
| 8066 | 200.950 | California Police Activities League (CALPAL) Fund | Voluntary contributions made by taxpayers. Funds allocated to be used exclusively to fund programs and services of the CALPAL. | SR |
| 8067 | 200.950 | California Veterans Homes Fund | Voluntary contributions made by taxpayers. Funds allocated to the Department of Veterans Affairs for allocation to the administrators of veterans homes. | SR |
| 8068 | 200.950 | California Financial Literacy Fund | Receipt of private donations. For the purpose of enabling partnerships with the financial services community and governmental and nongovernmental stakeholders to improve Californians' financial literacy. | SR |
| 8069 | 200.950 | Child Victims of Human Trafficking Fund | Receipt of taxpayer contributions. To fund community-based organizations that serve minor victims of human trafficking that meet the standards described in Penal Code section 13837. | SR |
| 8070 | 200.950 | California Healthy Food Financing Initiative Fund | For the purpose of expanding access to healthy foods in underserved communities. | SR |
| 8071 | 200.950 | National Mortgage Special Deposit Fund | California's share from the National Mortgage Settlement agreement will be used to offset General Fund expenditures in the 2011-12, 2012-13, and 2013-14 fiscal years. | SR |
| 8072 | 200.300 | California State Park Enterprise Fund | Moneys shall be used to improve the parks in that district through revenue generation programs and projects and other activities that will assist in the district's revenue generation activities, improvements to facilities and equipment, and implementation of actions to enhance revenues. | SR |
| 8073 | 200.850 | California Health Access Program Account | Funds shall be used to deliver quality health care for vulnerable populations or communities and enhance outcomes and access to quality health care and preventive services. | SR |
| 8074 | 200.950 | California Youth Leadership Fund | All contributions in this fund shall be allocated to the FTB and SCO for the reimbursement of costs incurred, and to the State Department of Education to provide for the California Youth Leadership Project. | SR |
| 8075 | 200.950 | School Supplies for Homeless Children Fund | Contributions allocated to FTB, SCO, and CDE for the reimbursement of costs incurred in connection with their duties and to provide school supplies and health-related products to homeless children. | SR |
| 8076 | 200.300 | State Parks Protection Fund | Contributions shall be allocated to the FTB, SCO, and CDE for the reimbursement of all costs incurred in connection with their duties under this article and Department of Parks and Recreation to cover the costs of the issuance of state parks day use annual passes to individual taxpayers and for purposes related to the protection and preservation of state parks. | SR |
| 8077 | 200.950 | California YMCA Youth and Government Fund | Contributions to the FTB, SCO, and CDE for the reimbursement of costs incurred in connection with their duties with the balance to CDE for distribution to the California YMCA Youth and Government Program, and nonprofit civic youth organizations. | SR |
| 8078 | 200.950 | California Military Department Support Fund | Donations shall be used to establish support programs and to construct or acquire facilities or equipment for the benefit of the Military Department, its components, and its soldiers, airmen, cadets, and their family members. | SR |
| 8079 | 200.950 | Women and Girls Fund | Gifts, donations, and bequests to support the Commission on the Status of Women and Girls in accordance with the terms of the gift or donation from which moneys are derived | SR |
| 8080 | 100.100 | Clean Energy Job Creation Fund | GF transfer for projects that create jobs in CA improving energy efficiency and expanding clean energy generation. | GF |
| 8081 | 200.950 | Secure Choice Retirement Savings | Money deposited in the fund shall be available to conduct a market analysis that will be used to determine whether the necessary conditions exist for implementation of the California Secure Choice Retirement Savings Trust Act. | SR |
| 8082 | 800.500 | Shingle Springs Band of Miwok Indians Trust Fund | Revenue payments from the Shingle Springs Band of Miwok Indians gaming expended in amounts necessary for specific purposes enumerated in the amended compact, including, but not limited to (1) governmental operations of the tribe, and (2) reduction of the tribe's existing debt related to its gaming facility. | AG |
| 8083 | 200.300 | Stringfellow Residual Proceeds Account | Funds recovered in connection with the Stringfellow Superfund Site Agreement and any related interest earned for the purpose for site operation and maintenance established pursuant to Section 25330.5, if necessary, for those activities at the site, or, if not needed for site operation and maintenance at the site, to the Toxic Substance Control Account (fund 0557). | SR |
| 8084 | 200.950 | American Red Cross, California Chapters Fund | Voluntary contributions from personal income tax returns used to disburse and oversee monetary contributions to the California Chapters of the American Red Cross. | SR |
| 8085 | 200.950 | Keep Arts in Schools Fund | Voluntary contributions on personal income tax returns for allocation of grants to individuals or organizations administering arts programs for children in preschool through 12th grade. | SR |
| 8086 | 200.300 | Protect Our Coast and Oceans Fund | Voluntary contributions on personal income tax returns used for grants and programs that preserve, protect, or enhance coastal resources and promote coastal and marine educational activities for underserved communities. | SR |
| 8087 | 800.400 | Fi\$Cal Consolidated Payment Fund | Transfers from funds and appropriations to be used by Controller to issue consolidated payments and transfer funds prior to disbursement | AG |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|---|------------------|
| 8088 | 800.500 | Graton Mitigation Fund | Gaming revenue pursuant to Tribal-State Gaming Compact used to (1) reimburse the City for any costs and mitigation, (2) reimburse the County for any costs and mitigation, and (3) any remaining funds will be deposited to the Revenue Sharing Trust Fund or the Tribal Nation Grant Fund. | AG |
| 8089 | 800.400 | Tribal Nation Grant Fund | Gaming revenue for the purpose of discretionary distributions to Non-Gaming Tribes and Limited-Gaming Tribes, for purposes related to effective self-governance, self-determined community, and economic development. | AG |
| 8090 | 200.950 | California Arts Council Contribution and Donations Fund | To receive gifts, donations, bequests, or grants and disburse moneys for Arts Council purposes | SR |
| 8092 | 200.950 | Habitat for Humanity Fund | Voluntary personal income tax contributions for distribution of grants to Habitat for Humanity affiliates in CA | SR |
| 8093 | 200.950 | California Sexual Violence Victims Services Fund | Voluntary personal income tax contributions for distribution of grants to rape crisis centers in CA | SR |
| 8094 | 200.950 | California Senior Legislature Fund | Voluntary personal income tax contributions to conduct CA Senior Legislature sessions and support its activities | SR |
| 8100 | a 200.950 | Renewable Energy Loan Loss Reserve Fund | Commercial loans for the purchase & installation of renewable energy system projects | SR |
| 8500 | 200.100 | Federal Temporary High Risk Health Insurance Fund | Transfer from the Federal Trust Fund to provide health insurance coverage for qualified high risk pool. | IA - 200-100 |
| 8501 | 100.100 | California Capital Access Fund | GF & FTF transfer used to promote economic development throughout the state. | GF |
| 8502 | 200.850 | LIHP Fund - Low Income Health Program Fund | Intergovernmental transfers voluntarily received from local governments used to provide health care services to uninsured adults, age 19 to 64 through Medicaid Coverage Expansion and Health Care Coverage Initiative. | SR |
| 9250 | 600.990 | Boxers' Pension Fund | Replaced Fund 0008. Fees/charges for admission to boxing events for a retirement fund for professional boxers | PT |
| 9326 | a 900.800 | California Consumer Power and Conservation Financing Authority Fund | Funds for implementing the objectives and provisions of the California Consumer Power and Conservation Financing Authority and for payment of principle of, and interest on issuance of bonds. | CU |
| 9328 | 900.400 | California Infrastructure Guarantee Trust Fund | Insures all or a portion of accounts/subaccounts in the CA Infrastructure and Economic Dev. Bank Fund | CU |
| 9329 | 200.300 | Chrome Plating Pollution Prevention Fund | Funds from the Hazardous Waste Reduction Loan Account and loan repayments. | SR |
| 9330 | 200.300 | Clean and Renewable Energy Business Financing Revolving Loan Fund | Transfers from Federal funds, application fees, repayments of loans including interest payments, penalty payments, and all interest earnings used to provide low interest loans to California clean and renewable energy manufacturing businesses. | SR |
| 9726 | 100.100 | Child Support Services Advance Fund | Money to be expended for making consolidated payments to counties, state agencies or other for local assist. cost:IA - 100-100 | IA - 100-100 |
| 9727 | 200.950 | BEP Vendor Loan Interest Rate Buy-Down Fund | Initial appropriation from Special Deposit Fund to provide loans to blind vendors, purchase equipment and inventor | SR |
| 9728 | 200.800 | Judicial Branch Workers' Compensation Fund | Established as a revolving fund to fund workers' compensation claims by judicial branch employees | SR |
| 9729 | 300.900 | Parks Project Revolving Fund | Revenues for expenditure on construction, alteration, repair, and improvement of state park facilities | CP |
| 9730 | 500.600 | Department of Technology Services Revolving Fund | Funds for costs associated with approved information technology projects and to establish reserves. | IS |
| 9731 | 500.900 | Legal Services Revolving Fund | Funds for investigation and litigation activities on behalf of state agencies or funded through judgments or settleme | IS |
| 9732 | 500.900 | Office of Systems Integration Fund | Provides funding for various information technology projects. | IS |
| 9733 | 500.900 | Court Facilities Architect Revolving Fund | Transfers for the construction, alteration, repair and improvement of trial and appellate court buildings | IS |
| 9734 | 200.450 | 2004 Charter School Facilities Account | To provide funding to qualifying entities for the purpose of establishing charte school facilities. | SR |
| 9735 | 200.450 | 2006 Charter School Facilities Account | To provide funding to qualifying entities for the purpose of establishing charte school facilities. | SR |
| 9736 | 200.450 | Transit-Oriented Development Implementation Fund | To provide local assistance for the development of higher density uses close to transit stations. | SR |
| 9737 | 500.700 | FISCal Internal Services Fund | Rates for state departments and agencies for the payment for FISCal system usage and services | IS |
| 9739 | 200.300 | Water Pollution Control Revolving Fund Administration Fund, State | Transfer of funds to pay the costs incurred by the board in connection with administration. | SR |
| 9740 | 500.900 | Central Service Cost Recovery Fund | Money in the Central Service Cost Recovery Fund shall be appropriated for the administration of the state governm | IS |
| 9741 | 500.900 | Energy Efficient State Property Revolving Fund | Transfers to provide loans for energy efficiency projects on state-owned buildings and facilities | IS |
| 9743 | 500.900 | State Agency Investment Fund | Receipt of deposits from state agencies. Moneys held in the fund shall be invested by the Treasurer in investments authorized by GC sections 16430 and 16480 through the Pooled Money Investment Account. | IA - 500-900 |
| 9744 | 750.100 | Voluntary Investment Program Fund | Moneys held in the fund shall be invested through the Pooled Money Investment Account. The General Fund may borrow moneys from the fund for cashflow purposes. | IT |
| 9745 | 500.600 | California Health and Human Services Automation Fund | To support the Office of Systems Integration in the management of certain projects, including automated systems for CA Department of HHS. | IS |
| 9746 | 500.900 | Natural Gas Services Program Fund | Consolidate, address, and acquire natural gas and related services for state agencies, local gov & non-profits that expend public funds | IS |
| 9747 | 400.900 | CalRecycle Greenhouse Gas Reduction Revolving Loan Fund | Transfers from Fund 3228 to be used to provide loans to public and private entitites in CA to reduce greenhouse gas emissions | EN |
| 7110* | 100.100 | FB and GW | Post automated adjustments related to due to/from and transfer | GF |
| 7210* | 200.100 | FB and GW | Post automated adjustments related to due to/from and transfer | SR |
| 7215* | 200.150 | FB and GW | Post automated adjustments related to due to/from and transfer | SR |
| 7225* | 200.250 | FB and GW | Post automated adjustments related to due to/from and transfer | SR |
| 7230* | 200.300 | FB and GW | Post automated adjustments related to due to/from and transfer | SR |
| 7245* | 200.450 | FB and GW | Post automated adjustments related to due to/from and transfer | SR |
| 7251* | 250.100 | FB and GW | Post automated adjustments related to due to/from and transfer | DS |
| 7252* | 250.200 | FB and GW | Post automated adjustments related to due to/froms and transfers | DS |
| 7255* | 200.550 | FB and GW | Post automated adjustments related to due to/from and transfer | SR |
| 7259* | 250.900 | FB and GW | Post automated adjustments related to due to/from and transfer | DS |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|------------------|--|------------------|
| 7260* | 200.600 | FB and GW | Post automated adjustments related to due to/from and transfer | SR |
| 7280* | 200.800 | FB and GW | Post automated adjustments related to due to/from and transfer | SR |
| 7285* | 200.850 | FB and GW | Post automated adjustments related to due to/from and transfer | SR |
| 7295* | 200.950 | FB and GW | Post automated adjustments related to due to/from and transfer | SR |
| 7335* | 300.350 | FB and GW | Post automated adjustments related to due to/from and transfer | CP |
| 7340* | 300.400 | FB and GW | Post automated adjustments related to due to/from and transfer | CP |
| 7345* | 300.450 | FB and GW | Post automated adjustments related to due to/from and transfer | CP |
| 7390* | 300.900 | FB and GW | Post automated adjustments related to due to/from and transfer | CP |
| 7410* | 400.100 | FB and GW | Post automated adjustments related to due to/from and transfer | EN |
| 7420* | 400.200 | FB and GW | Post automated adjustments related to due to/from and transfer | EN |
| 7430* | 400.300 | FB and GW | Post automated adjustments related to due to/from and transfer | EN |
| 7441* | 400.410 | FB and GW | Post automated adjustments related to due to/from and transfer | EN |
| 7455* | 400.550 | FB and GW | Post automated adjustments related to due to/from and transfer | EN |
| 7460* | 400.600 | FB and GW | Post automated adjustments related to due to/from and transfer | EN |
| 7465* | 400.650 | FB and GW | Post automated adjustments related to due to/from and transfer | EN |
| 7470* | 400.700 | FB and GW | Post automated adjustments related to due to/from and transfer | EN |
| 7490* | 400.900 | FB and GW | Post automated adjustments related to due to/from and transfer | EN |
| 7510* | 500.100 | FB and GW | Post automated adjustments related to due to/from and transfer | IS |
| 7520* | 500.200 | FB and GW | Post automated adjustments related to due to/from and transfer | IS |
| 7530* | 500.300 | FB and GW | Post automated adjustments related to due to/from and transfer | IS |
| 7540* | 500.400 | FB and GW | Post automated adjustments related to due to/from and transfer | IS |
| 7550* | 500.500 | FB and GW | Post automated adjustments related to due to/from and transfer | IS |
| 7560* | 500.600 | FB and GW | Post automated adjustments related to due to/from and transfer | IS |
| 7570* | 500.700 | FB and GW | Post automated adjustments related to due to/from and transfer | IS |
| 7590* | 500.900 | FB and GW | Post automated adjustments related to due to/from and transfer | IS |
| 7610* | 600.100 | FB and GW | Post automated adjustments related to due to/from and transfer | PT |
| 7620* | 600.200 | FB and GW | Post automated adjustments related to due to/from and transfer | PT |
| 7625* | 600.250 | FB and GW | Post automated adjustments related to due to/from and transfer | PT |
| 7630* | 600.300 | FB and GW | Post automated adjustments related to due to/from and transfer | PT |
| 7640* | 600.400 | FB and GW | Post automated adjustments related to due to/from and transfer | PT |
| 7645* | 600.450 | FB and GW | Post automated adjustments related to due to/from and transfer | PT |
| 7651* | 650.100 | FB and GW | Post automated adjustments related to due to/from and transfer | PPT |
| 7652* | 650.200 | FB and GW | Post automated adjustments related to due to/from and transfer | PPT |
| 7659* | 650.900 | FB and GW | Post automated adjustments related to due to/from and transfer | PPT |
| 7699* | 600.990 | FB and GW | Post automated adjustments related to due to/from and transfer | PT |
| 7751* | 750.100 | FB and GW | Post automated adjustments related to due to/from and transfer | IT |
| 7840* | 800.400 | FB and GW | Post automated adjustments related to due to/from and transfer | AG |
| 7850* | 800.500 | FB and GW | Post automated adjustments related to due to/from and transfer | AG |
| 7890* | 800.900 | FB and GW | Post automated adjustments related to due to/from and transfer | AG |
| 7930* | 900.300 | FB and GW | Post automated adjustments related to due to/from and transfer | CU |
| 7932* | 900.320 | FB and GW | Post automated adjustments related to due to/from and transfer | CU |
| 7940* | 900.400 | FB and GW | Post automated adjustments related to due to/from and transfer | CU |
| 7965* | 900.650 | FB and GW | Post automated adjustments related to due to/from and transfer | CU |
| 7999* | 900.999 | FB and GW | Post automated adjustments related to due to/from and transfer | RO |
| 9100* | | GW | Governmental activities - Eliminate Interfund Receivable and Payable | GOVERNMENT |
| 9101* | 100.100 | GW | Adjust manual FB adjustment - 100.100 | GF |
| 9102* | 200.100 | GW | Adjust manual FB adjustment - 200.100 | SR |
| 9103* | 200.150 | GW | Adjust manual FB adjustment - 200.150 | SR |
| 9105* | | GW | Governmental activities - G.O. Bonds adjustments | GOVERNMENT |
| 9106* | 200.250 | GW | Adjust manual FB adjustment - 200.250 | SR |
| 9107* | 200.300 | GW | Adjust manual FB adjustment - 200.300 | SR |
| 9109* | 200.450 | GW | Adjust manual FB adjustment - 200.450 | SR |
| 9110* | | GW | Governmental activities - Revenue Bonds adjustments | GOVERNMENT |
| 9111* | 200.550 | GW | Adjust manual FB adjustment - 200.550 | SR |
| 9112* | 200.600 | GW | Adjust manual FB adjustment - 200.600 | SR |
| 9114* | 200.800 | GW | Adjust manual FB adjustment - 200.800 | SR |
| 9115* | | GW | Governmental activities - Compensated Absences | GOVERNMENT |

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

| Fund # | Segment Code | Fund Name | Description | Fund Type |
|---------------|---------------------|---|---|------------------|
| 9116* | 200.950 | GW | Adjust manual FB adjustment - 200.950 | SR |
| 9118* | | GW | Governmental activities - Internal Service Fund Adjustments | GOVERNMENT |
| 9119* | 250.100 | GW | Adjust manual FB adjustment - DS | DS |
| 9120* | | GW | Governmental activities - Certificate of Participation and Commercial Paper | GOVERNMENT |
| 9122* | 200.850 | GW | Adjust manual FB adjustment - 200.850 | SR |
| 9125* | | GW | Governmental activities - Capital Leases | GOVERNMENT |
| 9128* | 300.350 | GW | Adjust manual FB adjustment - 300.350 | CP |
| 9129* | 300.450 | GW | Adjust manual FB adjustment - 300.450 | CP |
| 9130* | | GW | Governmental activities - Capital Assets | GOVERNMENT |
| 9131* | 300.400 | GW | Adjust manual FB adjustment - 300.400 | CP |
| 9133* | 300.900 | GW | Adjust manual FB adjustment - 300.900 | CP |
| 9135* | | GW | Governmental activities - Provision for Deferred (L-T Receivable | GOVERNMENT |
| 9140* | | GW | Governmental activities - Other L-T Obligations | GOVERNMENT |
| 9141* | | GW | Governmental activities - Other L-T Obligations (PROP. 98) | GOVERNMENT |
| 9142* | | GW | Governmental activities - Worker's Compensation adjustments | GOVERNMENT |
| 9145* | | GW | Governmental activities - State Mandate Program Payables | GOVERNMENT |
| 9148* | | GW | Governmental activities - Net OPEB Obligation Adjustments | GOVERNMENT |
| 9149* | | GW | Governmental activities - Pollution Remediation Obligation | GOVERNMENT |
| 9190* | | GW | Governmental activities - Miscellaneous Adjustments | GOVERNMENT |
| 9192* | | GW | Governmental activities - Deferred Inflows/Outflows of Resources | GOVERNMENT |
| 9200* | | GW | Business-type activities - Eliminate Interfund Receivable and Payable | BUSINESS-TYPE |
| 9290* | | GW | Business type activities - miscellaneous adjustments | BUSINESS-TYPE |
| 9292* | | GW | Business-type activities - Deferred Inflows/Outflows of Resources | BUSINESS-TYPE |
| 9300* | | GW | Used to post adjustments for component units | COMP. UNITS |
| 9400* | | GW | Used to post adjustments for fiduciary funds | FIDUCIARY |
| 9935* | 900.900 | State Assistance Fund for Enterprise Business and Industrial Dev Corp (SAFE | To provide financing source for existing and start-up small businesses. | CU |
| 9940* | 900.400 | EdFund | To administer activities associated with Student Aid Comm.'s participation in the federal student loan program. | CU |
| 9950* | 900.900 | UC Hastings College of Law | An independent public law college that is not included in the University of California audit report. | CU |
| 9970* | 900.200 | CSU Auxiliary Organizations | | CU |
| 9990* | 900.650 | District Agricultural Associations | | CU |

* Indicates an artificial fund in the GAAP system that does not appear in the FISCAL or Budgetary/Legal systems and/or the UCM.

** Pending BSA Review of New Fund Classification

a Indicates abolished fund

IA Internal Agency Fund that rolls into the hierarchy identified

Appendix E – Example of the Certification Letter and Management Representation Letter

Departments must submit a *separate* certification letter for *each organization* along with their year-end reports. The certification letter must provide a complete list of the year-end reports, worksheets, and documents submitted referencing each fund, and a signature certifying those reports as being true and correct. As the certification statement applies to all of the listed reports, it is not necessary to individually sign each report. Department managers who prefer to sign each report may do so; however, a certification letter still must be submitted with the reports.

All certification letters must include the following:

- Date
- Department name
- Department four-digit organization number
- The name and number of the fund and subfunds submitted
- A list of the reports submitted within each fund. If there is nothing to report, note this on the certification letter as “no activity to report” or “no capital assets,” as applicable
- A contact person’s name, phone number, and e-mail address for each set of fund reports
- Department mailing address and the name and e-mail addresses for the department director and Chief of Accounting
- A certification statement signed by the officer responsible for fiscal administration

A list of each agency’s required documentation is provided in the annual GAAP requests sent to individual agencies. Agencies are still expected to identify significant changes or disclosures in accordance with GAAP in addition to those specified.

Management Representation Letter

Departments are required to submit a Management Representation Letter for each organization indicating their compliance with applicable Governmental Accounting Standard Board (GASB’s) standards. This letter provides a list of several GASB standards that may require additional GAAP adjustments or disclosure if applicable to the organization. Please indicate if the standard is applicable and how you have complied with it and incorporated the transaction or disclosure in year-end reports, worksheets, and documents submitted referencing each fund it applies to. Only one Management Representation Letter is required for each organization and both an executive management representative and a fiscal services representative must sign the statement certifying that the representations made are true and correct.

An example of a Certification Letter and Management Representation Letter is available in the SCO’s Year – End Financial Reports Information GAAP basis manual (Appendix E).

Memorandum

EXAMPLE ONLY CERTIFICATION LETTER

State Controller's Office
Division of Accounting and Reporting
3301 "C" Street, Suite 700
Sacramento, CA 95816

Governmental Accounting Advisory Board (1234)

Prepared by: Department of XYZ (7890)

123 Elm Street
Sacramento, CA 95816

Mr./Ms. I. M. Director, IMD@gaab.ca.gov
Mr./Ms. I. M. Chief of Accounting, IMCOA@gaab.ca.gov
Mr./Ms. I. M. Department Director, IMDD@gaab.ca.gov

Reference the organization you are reporting.

If you prepare statements for a department other than your own, ensure the accuracy of the information. The four-digit org code will be used to log the statements in as received.

I. CERTIFICATION OF YEAR-END FINANCIAL REPORTS AND GAAP REPRESENTATIONS

The following financial reports for the fiscal year ended June 30, 20XX are enclosed (list only those actually enclosed):

FINANCIAL REPORTS

Statement of Net Position, Fund XXXX
Statement of Changes in Net Position, Fund XXXX
Cash Flow Statement, Fund XXXX

GAAP ADJUSTMENTS

Grant Commitments, Fund XXXX
Deferred Receivables, Fund XXXX
Miscellaneous Adjustments, Fund XXXX

SCHEDULES AND WORKSHEETS

Investments Schedule, Fund XXXX
Capital Lease Schedule, Fund XXXX
Operating Lease Schedule, Fund XXXX
Debt Service/Defeasance Schedule, Fund XXXX
Schedule of Changes in Long-Term Obligations, Fund XXXX
Compensated Absences Worksheet, Fund XXXX
Pollution Remediation Obligations Worksheet, Fund XXXX
Statistical Schedule, Investments by Issuer, Fund XXXX

DISCUSSION AND ANALYSIS

GASB No. 49 Note Disclosures, Fund XXXX
Note on Risk Management, Fund XXXX

Contact Person: Iam T. One, Fiscal Administrator
Phone No: (XXX) XXX-XXXX
Email: Bud.G.Tary@gaab.ca.gov

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed this 1st day of September, 20XX, at Sacramento, California.

Signature of Officer /Name and title of Officer

II. MANAGEMENT REPRESENTATION LETTER (Certification of Compliance with Certain Accounting Standards)

We confirm that we have a responsibility to ensure the fair presentation of the State's financial statements in conformity with the Generally Accepted Accounting Principles (GAAP) in the United States of America. I confirm to the best of my knowledge and belief the following representations for the financial reports for the fiscal year ended June 30, 2015.

a. Component Units

GASB Statement No. 14, *The Financial Reporting Entity: Omnibus - as amended by GASB No. 39 and 61* includes accounting and financial reporting standards for including, presenting, and disclosing information about governmental component units, including equity interests. Governmental financial statements are to include the financial accounting of all appropriate entities that a government is accountable for or financially intertwined with.

The GASB No. 61 plain language summary with flowchart and checklist are available for reference at the SCO's website.

Please check all applicable boxes:

I have reviewed GASB No. 14, as amended by GASB No. 39 and 61, as it relates to the determination and inclusion of component units and;

- We determined that we have no component units to report for the fiscal year ended June 30, 2015.
- We have identified, accounted for, and disclosed all required information relating to our component units in our attached audited financial statements for the fiscal year ended June 30, 2015.
- We have identified one or more component units that existed during the fiscal year ended June 30, 2015, and have attached the checklist for determining component units and have provided all documentation supporting the component unit determination and the financial information of the component unit for the fiscal year-end and necessary disclosure information in the attached GAAP information transmittal.

b. Service Concession Arrangements

GASB Statement No. 60, *Accounting and Reporting for Service Concession Arrangements (SCA)*, defines an SCA as an arrangement between a government and another legally-separate governmental or private sector entity in which the government transfers to the other entity the right and related obligation to provide public services through the use of capital assets in exchange for significant consideration from the other entity.

The GASB No. 60 plain language summary with flowchart and checklist are available for reference at the SCO's website.

Please check all applicable boxes:

I have reviewed GASB No. 60, as it relates to accounting and reporting of service concession arrangements, and analyzed our contracts/agreements/transactions and;

- We have determined that we have no SCAs to report for the fiscal year ended June 30, 2015.
- We have identified, accounted for, and disclosed all required information relating to SCAs in our attached audited financial statements for the fiscal year ended June 30, 2015.
- We have identified one or more SCA's that existed during the fiscal year ended June 30, 2015, and have provided the SCA determination checklist and all documentations supporting the SCA

determination and necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

c. Pollution Remediation Obligations

GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, provides guidance on accounting and financial reporting for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities such as site assessment and cleanups.

The GASB No. 49 plain language summary and worksheet are available for reference at the SCO's website.

Please check all applicable boxes:

I have reviewed GASB No. 49, as it relates to accounting and reporting the liability of pollution remediation activities and;

- We have determined that we have no pollution remediation obligations to report for the fiscal year June 30, 2015.
- We have identified, accounted for, and disclosed all required information relating to pollution remediation obligations in our attached audited financial statements for the fiscal year ended June 30, 2015.
- We have identified one or more pollution remediation obligations that existed during the fiscal year ended June 30, 2015, and have provided the pollution remediation obligation worksheet and all documentation supporting pollution remediation obligations and the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

d. Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues

GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, provides reporting guidance when governments purchase or sell an interest in their expected cash flows from collecting specific receivables or specific future revenues for immediate cash payment - generally a single lump sum. This statement addresses whether the transaction should be reported as a sale or a collateralized borrowing resulting in a liability. This statement also includes a provision that assets should not be revalued when transferred between entities within the same government.

The GASB No. 48 plain language summary is available for reference at the SCO's website.

Please check all applicable boxes:

I have reviewed GASB No. 48, as it relates to the accounting and reporting for sales and pledges of receivables and future revenue and intra-entity transfers of assets and future revenue and;

- We had no transactions involving the sale or pledge of receivables or future revenue nor intra-entity transfers of assets or future revenue to report for the fiscal year ended June 30, 2015.
- We have identified, accounted for, and disclosed all required information relating to the transactions involving the sale or pledge of receivables or future revenue or intra-entity transfers of assets or future revenue in our attached audited financial statements for the fiscal year ended June 30, 2015.
- We have identified one or more transactions involving the sale or pledge of receivables or future revenue or involving the intra-entity transfer of assets or future revenue during the fiscal year ended June 30, 2015, and have provided the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

e. Impairment of Capital Assets and for Insurance Recoveries

GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, requires governments to report the effects of capital asset impairment in their financial statements when it occurs and to account for insurance recoveries in the same manner.

The GASB No. 42 plain language summary with decision tree and checklist are available for reference at the SCO's website.

Please check all applicable boxes:

I have reviewed GASB No. 42, as it relates to the evaluation of prominent events and changes in circumstance to determine impairment of capital assets and associated insurance recoveries for restoration or replacement and;

- We determined that we have no capital assets impairments and/or the associated insurance recoveries to report for the fiscal year ended June 30, 2015.
- We have identified, accounted for, and disclosed all required information relating to capital assets impairments and/or the associated insurance recoveries in our attached audited financial statements for the fiscal year ended June 30, 2015.
- We have identified that one or more capital assets impairments and/or the associated insurance recoveries existed during the fiscal year ended June 30, 2015, and we have attached the checklist for assessing capital asset impairments and have provided the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

f. Government Combinations and Disposals of Government Operations

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, provides accounting and financial reporting standards related to government mergers, acquisitions and disposals of government operations that have been transferred or sold.

The GASB No. 69 plain language summary is available for reference at the SCO's website.

Please check all applicable boxes:

I have reviewed GASB No. 69, as it relates to accounting and reporting for government combinations and disposals of government operations, and analyzed our activities during the fiscal year and;

- We have determined that we have no government combinations or disposals of government operations to report for the fiscal year ended June 30, 2015.
- We have identified, accounted for, and disclosed all required information relating to government combinations or disposals of government operations in our attached audited financial statements for the fiscal year ended June 30, 2015.

- We have identified one or more government combinations or disposals of government operations that existed during the fiscal year ended June 30, 2015, and have provided the SCO with all necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

Sincerely,

Signed: _____
Executive Management Representative

Date: _____

Printed Name /Title

Date: _____

Signed: _____
Fiscal Services Representative

Date: _____

Printed Name /Title

Date: _____