

State of California

Year-End Financial Reports Information GAAP Basis

For the Fiscal Year Ended June 30, 2023



MALIA M. COHEN

California State Controller's Office

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Table of Contents

State Government Reporting Contacts	Inside cover
New for Fiscal Year 2022-23	3
Advance Notice for Fiscal Year 2023-2024	8
Information Due April 30, 2024	9
Audited Information Due May 31, 2024	10
GAAP Basis Reporting Introduction	12
Preparation of the Annual Comprehensive Financial Report (ACFR)	12
GAAP Preparation Process Diagram	13
State Government Reporting Fund Types	14
Explanation of GAAP and GAAP Adjustments	15
Examples of GAAP Adjustments for Governmental and Fiduciary Funds	16
Nonexchange Transactions Summary Table	24
Examples of GAAP Adjustments for Proprietary Funds and Component Units	26
Appendices – GAAP Agency Request Detailed Instructions and Examples	33
Appendix A – Audited Fiduciary Funds	35
Appendix B – Audited Governmental Funds and Building Authorities	41
Appendix C – Audited Proprietary Funds and Component Units	47
Appendix D – Unaudited Governmental Funds and Building Authorities	59
Appendix E – Unaudited Proprietary Funds	61
Appendix F – Statement of Cash Flows	65
Appendix G – Schedule of Investments	75
Schedule of Investments by Fair Value Level	81
Investments Held Outside the State Treasury	82
Schedule 1	83
Schedule 2	85
Schedule 3	87
Schedule 4	88
Schedule 5	89

Appendices – GAAP Agency Request Detailed Instructions and Examples (cont'd)

Appendix H – Works of Art, Historical Treasures, or Other Similar Assets	90
Appendix I – Capital Assets	91
Appendix J – GASB 42, Capital Assets Impairment	93
Appendix K – GASB 49, Pollution Remediation Obligations	94
Appendix L – GASB 83, Asset Retirement Obligations	95
Appendix M – Notes to the Financial Statements, Management Discussion and Analysis, and Required Supplementary Information	96
Appendix N – Statistical Information	97
Appendix O – GAAP System Account Codes	98
Appendix P – GAAP Report Fund Classifications	106
Appendix Q – Example of the Certification Letter and Management Representation Letter	161
Appendix R – Unaudited GAAP Statements and Adjustments	174
Governmental & Fiduciary Funds	174
Proprietary Funds	175
Component Unit	179
Appendix S – Instructions for GAAP Journal Entry Revisions	182
Appendix T – Summary of GASB Statements	186
Appendix U – GASB 87, Leases	197
Appendix V – Loans Receivable and Payable	198

New for Fiscal Year 2022-23

DUE DATES:

Generally accepted accounting principles (GAAP) adjustments and unaudited financial statements are due **April 30, 2024**. (See page [9](#)). Audit reports are due **May 31, 2024**. (See page [10](#)).

Departments are responsible for utilizing the Year-end GAAP Information Manual, in addition to accounting standards and guidance provided on the [Governmental Accounting Standards Board \(GASB\) website](#) and other technical accounting resources, to identify GAAP adjustments or disclosures to the department's financial statements that are necessary for the State's ACFR. All necessary information for the department's compliance with GAAP may or may not be explicitly stated by SCO on the department's GAAP Information Request. If a department has any questions on the inclusion of specific GAAP information please contact the SCO at SGR@sco.ca.gov.

NEW GAAP REPORTING REQUIREMENTS:

GAAP Information Requests – Previously the SCO included prior year GAAP adjusting entries as well as current year reversing and reestablishing entries in the GAAP information requests sent to agencies. Beginning in fiscal year 2022-23, the SCO will provide prior year GAAP adjusting entries and current year reversing and reestablishing entries **only upon request**. Please submit the request to the SGR@sco.ca.gov mailbox. It should be noted that departments that maintain their accounting book of record in the modified accrual basis of accounting do not need to change their internal accounting records to reflect the GAAP adjustments provided to the SCO. GAAP adjustments are used only for the compilation of the ACFR. In order to prevent duplication of journal entries, if a non-GAAP adjustment has been reported to the SCO on a Budgetary/Legal basis, it should not be included again as part of the year-end GAAP adjustments submitted to the SCO.

Loans Receivable and Payable – For Loans Receivable and Payable, departments must complete the Loans Receivable/Payable template for each loan reported in their financial statements. **It is the responsibility of each department to reconcile its loan activity for the fiscal year in order to report an accurate year-end balance to SCO on a GAAP basis.** SCO is requesting that *departments* reconcile the loan activities because the details of this information are only available at the department level. Please see **Appendix V** for instructions.

Management Representation Letters – **As stated in the Management Representation Letter in prior fiscal years, each agency is responsible for ensuring that its own financial statements are fairly stated in conformity with United States GAAP. This means that agencies are responsible for identifying all GAAP funds, activities, and transactions, and for submitting the necessary adjusting journal entries to the SCO for their financial statements to comply with GAAP. This responsibility includes activities that are non-routine and for which the SCO has not provided specific instruction in this manual or in the agency's GAAP information request package.**

THE SCO STRONGLY RECOMMENDS THAT AGENCIES WITH GAAP REPORTING REQUIREMENTS RETAIN A CPA FIRM / TECHNICAL ADVISOR TO ASSIST THE AGENCY'S EFFORTS TO COMPLY ITS FINANCIAL STATEMENTS WITH GAAP.

GASB 87, Leases – For **leases**, departments are required to review all contracts with underlying tangible capital assets such as land, buildings, and equipment for lease elements. Departments are required to report their liabilities associated with leases annually to the Controller. For more information, including detailed reporting requirements, see the [GASB 87 Reporting Instructions](#) webpage for the latest information.

EMPHASIS OF EXISTING GAAP REPORTING REQUIREMENTS:

Management Representation Letters – There are updates to the Management Representation Letter requiring specific GAAP financial statement assertions made to the State Controller’s Office (SCO) by agency management. There are also additional Management Representation Letter requirements related to agency management’s knowledge of fraud, errors, conflicts of interest, instances of noncompliance with laws or regulations, and maintenance of an internal control structure at the department level. Please see **Appendix Q** for the updated Management Representation Letter template.

Certification Letters – There are updated requirements for the Certification Letter. The Certification Letter must be dated as of the date that the department’s last GAAP reports are submitted to the SCO. If the department submits any revised GAAP reports, an updated Certification Letter will be required for the revised information to be accepted by the SCO. When submitting a revised Certification Letter, please add the word “**REVISED**” to the title line and underline as indicated. The revised Certification Letter should include all of the content from preceding Certification Letters for items already submitted to the SCO, plus a notation for specific items that the department has updated. Revised GAAP information submitted without an updated Certification Letter is subject to rejection by the SCO. Please see **Appendix Q** for the updated Certification Letter template.

GAAP Journal Entries – There are specific requirements that departments must follow when submitting **REVISED** GAAP journal entries to the SCO. Entry submissions that do not follow the protocol for GAAP revisions are subject to rejection by the SCO. Please see **Appendix S** for the **REVISED** GAAP journal entry procedures.

GAAP Information Requests – Agencies shall submit all GAAP adjustments that exceed \$1,000,000 to the SCO regardless of whether or not the fund(s) requiring the adjustment was included on the provided journal entry templates in the agency’s GAAP information request. Additionally, the SCO will continue to **prepare** and **post** all reversing and reestablishing journal entries to the SCO’s GAAP system on behalf of agencies. Please do not include reversing and reestablishing journal entries in the agency’s submission of GAAP entries to the SCO.

Audited Departments/Funds NICA – For **audited departments/funds**, please provide a breakdown of the Net Investment in Capital Assets (NICA) calculation disclosed in your audit report.

Encumbrances/Commitments – The SCO requires agencies to provide 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, lease agreement, construction contract, 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 on page [18](#) in “Examples of GAAP Adjustments for Governmental and Fiduciary Funds”).

Other Liabilities – There is an additional Management Representation Letter requirement for disclosure of "other liabilities" over \$10 million. Please provide representation that you have reported and/or disclosed all liabilities in excess of this threshold that do not specifically fall under the purview of Governmental Accounting Standards Board (GASB) Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations* and GASB Statement No. 83, *Asset Retirement Obligations (ARO)*.

Fair Value – GASB Statement No. 72, *Fair Value Measurement and Application*, requires fair value measurement of investments. Please see **Appendix G**.

Capital Assets – For **proprietary funds and component units**, capital asset beginning balances must agree with the prior year ending balances. Any differences must be documented and explained in Report 18, Statement of Changes in Capital Assets Group of Accounts, Beginning Balance Differential Report. See SAM sections 8660 and 7977, Illustration 2, for more information.

Pension and OPEB Allocations – For **unaudited funds**, SCO will be determining your allocation of the State’s pension accounting elements and OPEB accounting elements. SGR will post your pension and OPEB entries directly to your fund in its GAAP System. Please do not wait to send your other GAAP information. If you would like to know the amounts determined for your agency/fund, please send your requests with a subject line of Pension/OPEB Information Request to SGR@sco.ca.gov.

For **audited funds**, SCO has provided you with your agency’s draft allocation of the State’s pension accounting elements and Other Post-Employment Benefits (OPEB) accounting elements. The allocations for pension and OPEB will not be final until the publication of the AU-C 805 reports.

Asset Retirement Obligations – For **tangible capital assets**, you are required to evaluate your assets for the presence of Asset Retirement Obligations (AROs) on an annual basis. AROs represent a legally enforceable liability associated with the permanent retirement of a tangible capital asset. Report your analysis and any updates to the SCO. For more information including detailed reporting requirements and exclusions, see GASB Statement No. 83, *Asset Retirement Obligations*.

New Standards Implemented in Fiscal Year 2022-23:

GASB Statement No. 91, *Conduit Debt Obligations* – The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (a) commitments extended by issuers, (b) arrangements associated with conduit debt obligations, and (c) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments

extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB Statement No. 93, *Replacement of Interbank Offered Rates (IBOR)* – The objectives of this Statement address the accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable
- Removing London Interbank Offered Rate (LIBOR) as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap
- Clarifying the definition of reference rate, as it is used in Statement No. 53, as amended

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs) which represent an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for Availability Payment Arrangements (APAs) where a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. Under this Statement, a government with the role of a transferor must recognize a receivable for installment payments and a deferred inflow of resources over the term of the PPP. When acting as an operator, a government must recognize a liability for installment payments and an intangible right-to-use asset. This Statement also provides a number of required disclosures for both transferors and operators.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)* – The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for SBITAs by governments. It establishes uniform accounting and financial reporting requirements for SBITAs. Under this Statement, a government is required to recognize a SBITA liability and an intangible right-to-use SBITA asset, thereby enhancing the relevance and consistency of information about SBITAs. GASB 96 defined a SBITA as a contract that conveys control of the right to use another party's (a SBITA vendor) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of SBITAs are Office 365, Adobe, Zoom, cloud computing

arrangements, etc. Any contract that meets this definition should be accounted for under the SBITAs guidance, unless specifically excluded in this Statement.

GASB Statement No. 99, *Omnibus 2022* – The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:

- Clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives
- Clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset
- Clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability

Advance Notice for Fiscal Year 2023-24

GASB Statement No. 99, *Omnibus 2022* – The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument

GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62* – The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

Information Due April 30, 2024

- GAAP adjustments – *all fund types*. Agencies are to submit with their GAAP information request, all GAAP adjustments that exceed \$1,000,000. This is regardless of whether or not the fund is included in the agency information request.
- Audit reports for funds/agencies for which the most recent reporting period ends prior to June 30, 2023 (e.g. audits as of the year ended December 31, 2022) .
- Note disclosure information including investment schedules, debt service schedules, GASB 49 Pollution Remediation, and GASB 83 Asset Retirement Obligation worksheets.
- Unaudited proprietary funds and component units financial statements, including proprietary fund cash flow statements.
- Certification Letter (See Appendix Q – Example of the Certification Letter) for the information due April 30, 2024.
- Management Representation Letter (See Appendix Q – Example of the Management Representation Letter).

Please refer to the agency information requests that are to be sent out in March 2024 for information that may be unique to your agency. If your agency does not receive a request and you believe that it should have, please contact our office (see inside cover page).

Audited Information Due May 31, 2024

Audit reports for departments/funds for which the reporting period ends June 30, 2023, are due **May 31, 2024**.

If a *Final* audit cannot be provided by that date, a *Draft* audit must be submitted by May 31, 2024, and the final is due as soon as available.

Audit reports for departments/funds for which the reporting period ends *prior to* June 30, 2023 (e.g. audits as of the year ended December 31, 2022) are due **April 30, 2024** (see page [9](#)).

Independent audit reports should include the following information:

- Financial statements in the format prescribed by the SCO
- 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
- Deposits and Investment Risks Disclosures (GASB Statement No. 40)
- Fair Value Measurement and Application (GASB Statement No. 72)
- Disclosure of Derivative Instruments (GASB Statement No. 53 and GASB Statement No. 64)
- Split Restricted and Unrestricted Net Position (Net Position section of the Statement of Net Position; GASB Statement No. 46 and GASB Statement No. 54)
- Disclosure of OPEB Measurements by Agent Employers and Agent Multiple-Employer Plan (GASB Statement No. 57)
- Disclosure of Financial Instruments Omnibus (GASB Statement No. 59)
- Identify Service Concession Arrangements (GASB Statement No. 60)
- Separate deferred inflows and outflows of resources from assets and liabilities (GASB Statement No. 63)
- Information on transactions related to deferred inflows and outflows of resources (GASB Statement No. 65)
- Information on the specific accounting treatment for transactions relating to leases, the purchase of a loan or group of loans, and service fees relating to mortgage loans that were sold (GASB Statement No. 66)
- Information on pension for Defined Benefit Pension Plans and Note Disclosure (GASB Statement No. 67)
- Disclosure of combinations and disposals of government operations (GASB Statement No. 69).
- Information on transactions related to non-exchange financial guarantees (GASB Statement No. 70)
- Disclosure on information related to 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 (GASB Statement No. 73)
- Disclosure of Financial Reporting for Postemployment Benefit Plans, Other Than Pension Plans (GASB Statement No. 74)
- Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (GASB Statement No. 75)
- Disclosure of Tax Abatements (GASB Statement No. 77)

- Information related to Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans (GASB Statement No. 78)
- Disclosure of Blending Requirements for Certain Component Units (GASB Statement No. 80)
- Irrevocable Split-Interest Agreements (GASB Statement No. 81)
- Information related to Pension Issues (GASB Statement No. 82)
- Certain Asset Retirement Obligations (GASB Statement No. 83)
- Omnibus 2017 (GASB Statement No. 85)
- Certain Debt Extinguishment Issues (GASB Statement No. 86)
- Leases (GASB Statement No. 87)
- Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements (GASB Statement No. 88)
- Conduit Debt Obligations (GASB 91)
- Omnibus 2020 (GASB 92)
- Public-Private and Public-Public Partnerships and Availability Payment Arrangements (GASB 94)
- Subscription-Based Information Technology Arrangements (GASB 96)
- Omnibus 2022 (GASB 99)
- 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 future years for variable-rate debt should be calculated based on the actual interest rates in effect at 6/30
- Terms of variable-rate debt
- 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
- A Statement of Cash Flows is not required for component units
- A breakdown of the Net Investment in Capital Assets (NICA) calculation

GAAP Basis Reporting Introduction

The State of California's *Annual Comprehensive Financial Report* (ACFR) 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 ACFR is in addition to the *Budgetary/Legal Basis Annual Report*.

To meet these reporting requirements in the most timely manner possible, SCO requests that agencies report GAAP adjustments, financial statements, and footnote information to SCO by **April 30, 2024**; independent audit reports are due to SCO by **May 31, 2024**.

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

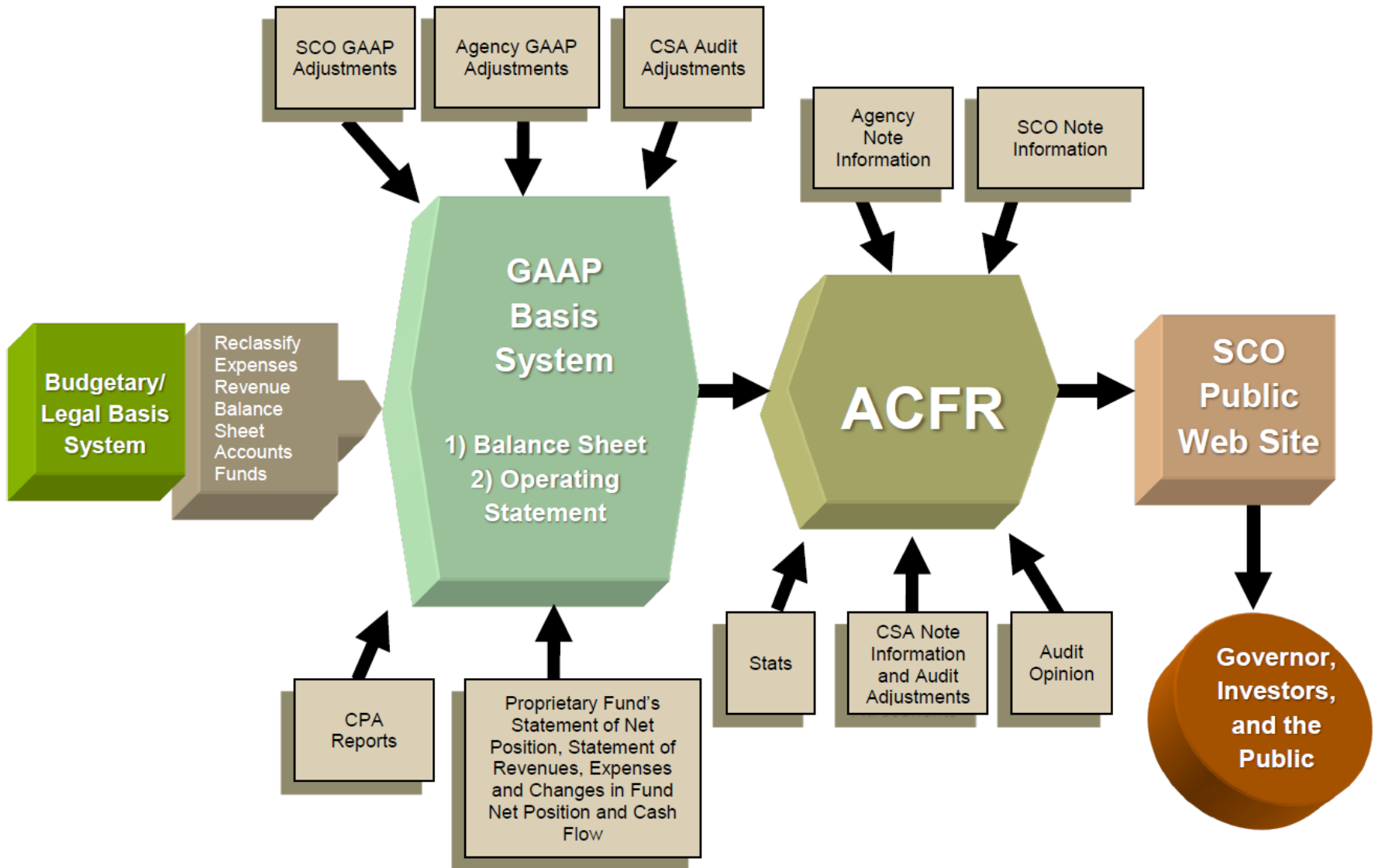
Preparation of the ACFR

The ACFR 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 ACFR, SCO requests information from divisions within the SCO and from other state agencies. The requested information includes GAAP basis adjusting entries, supplemental financial statements (budget and actual, cash flow, and capital assets), additional information for note disclosure, statistical information, or other required supplemental information. Using this information, the GAAP basis financial statements are prepared and the text and tables on the notes and other sections of the ACFR are updated. The California State Auditor (CSA) examines this information and SCO incorporates its audit adjustments and note disclosure changes into the ACFR.

Upon approval of the ACFR by SCO, certain parts of the ACFR (the Independent Auditor's Report, the Management's Discussion and Analysis, the Government-Wide Financial Statements, the Fund-Based Financial Statements, and the Notes to the Financial Statements), are extracted from the ACFR and provided to the State Treasurer's Office for inclusion in the Treasurer's bond offering official statements. These publication is available for viewing and can be downloaded from https://www.sco.ca.gov/ard_state_acfr.html.

GAAP Preparation Process Diagram



State Government Reporting Fund Types

The following are the Budgetary/Legal basis and the GAAP basis fund types used.

To determine the GAAP fund type, please refer to Appendix P - GAAP Report Fund Classifications page [106](#).

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
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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	Custodial Funds	Investment Funds	
(GF)	(SR)	(DS)	(CP)	(EN)	(IS)	(PPT)	(PT)	(CS)	(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 Annual Comprehensive Financial Report (ACFR), and 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. Examples of these GAAP adjustments are provided in the "Examples of GAAP Adjustments for Governmental and Fiduciary Funds" on page [16](#) and in the "Examples of GAAP Adjustments for Proprietary Funds and Component Units on page [26](#) .

There are other excellent references and sources providing similar information, including the Government Finance Officers Association's (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 own accounting records to reflect the GAAP adjustments provided to the SCO. GAAP adjustments are used only for the compilation of the ACFR. 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.

For GAAP information requests, the SCO will provide an agency's prior year entries upon request. Please submit the request to the SGR@sco.ca.gov mailbox. As a reminder SCO will continue to **prepare** and **post** the reestablishing and reversing entries to SCO's GAAP system for the funds listed on the agency requests, which can also be provided upon request. .

Examples of GAAP Adjustments for Governmental and Fiduciary Funds

The following examples are some of the GAAP adjustments the SCO requests from agencies. The agency is to submit all GAAP adjustments that exceed \$1,000,000 regardless of whether or not the fund(s) requiring the adjustment was included on the agency's GAAP information request. **Please submit the adjustments with the GAAP information request by May 31, 2024.**

Expenditure Reclassification

- 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 - 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
Transportation*	25,000

To record principal retirement and interest

* Or the expenditure account for your agency's function

- 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 reimbursement is from a State fund that has a GAAP classification as 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 (even if there is no appropriation available by June 30) and the liability is expected to be paid within the next 12 months, it will be recorded as a liability of the governmental fund. For fiduciary funds (such as Health Care Deposit Fund and all related funds), the liability will be recorded in the funds even if it is expected to be paid later than 12 months from year-end. 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

Note: For governmental funds, all long-term liabilities (more than 12 months after year-end), such as loans payable to outside entities, benefits payable, contracts and notes payable, should be added to the Schedule of Changes in Long-Term Obligations form.

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 Expenditures 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/Expenditures		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:

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 Revenue 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 https://www.sco.ca.gov/Files-ARD/ACFR/Instructions_for_GASB_42.pdf and follow the instructions provided.

16. For guidance on other specific GASB Statements and their specific GAAP reporting requirements, see SCO's website at https://www.sco.ca.gov/sard_gaap_basis_reporting.html.

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>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>Voluntary nonexchange transactions</p> <p>Examples: certain grants and entitlements, most donations</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 and Component Units

For proprietary funds and component units, 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 [104-105](#) to determine which types of revenue and expenses may need to be reclassified.

1. Depreciation - For proprietary funds and component units, 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 Revenue 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, personal leave hours, and other compensated balances. 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, it will be recorded as a liability of the proprietary fund or component unit 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 liability expected to be paid 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 (use current or noncurrent liability accounts as appropriate)

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 https://www.sco.ca.gov/Files-ARD/ACFR/Instructions_for_GASB_42.pdf and follow the instructions provided.

18. For guidance on other specific GASB Statements and their specific GAAP reporting requirements, see SCO's website at https://www.sco.ca.gov/sard_gaap_basis_reporting.html.

APPENDICES

GAAP Agency Request Detailed Instructions and Examples

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Appendix A – Audited Fiduciary Funds

Purpose

The ACFR is audited by the California State Auditor (CSA). To avoid duplication of effort, our office and the CSA rely on the work of other independent auditors. Therefore, we are asking agencies to provide copies of the audit reports for each audited fund or entity for use in the preparation of the ACFR.

Instructions

- Please ensure that the audit will be completed in time to provide us with a final copy by the SCO filing deadline. If a Final audit cannot be provided by that date, a **draft** audit must be submitted by the filing deadline, and the **final** is due as soon as available.
- Please provide us with **an electronic PDF copy** of the 2023 audit report. The attached master financial statement format shows how your fund type is displayed in the State's ACFR. If there is a specific contractual reason for not providing the audit reports in the required format, supplemental statements in the required format must be submitted as additional information that is covered by the scope of the audit and reported upon as such.
- **Statement of Fiduciary Net Position:**
 1. Net position is the residual of all other elements presented in a statement of financial position. Net position is the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources.
 2. In the Assets section of the Statement of Net Position, restricted assets should be reported separately from the other assets.
 3. Please note that investments should be reflected at "fair value" unless there is an exception offered in Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*; the gain or losses from investments should be reflected in the operating statement; and the method of valuation should be included in the notes.
 - a. As of the latest valuation date, the difference between the book value and fair value of the Pooled Money Investment Account was not significant. As a result, the cash and pooled investments for this year's report will not need to be adjusted to fair value. Our office will notify you if this changes.
 - b. Generally accepted accounting principles (GAAP) offer the option to separately show the change in the fair value of investments on the operating statement. Please include the change in the fair value of investments within the investment income amount, for consistent reporting in the ACFR.

4. Capital assets, if any, are required to be shown in detail (e.g. land, buildings, equipment, infrastructure, construction in progress, etc.). Accumulated depreciation should also be shown in detail and properly classified in the correct category. Please refer to the format in the attached master financial statement for your fund type.
5. Deferred outflows of resources are reported after the Asset section of the Statement of Net Position. Deferred outflows of resources are consumption of net assets by the government that is applicable to future reporting periods. These balances have a natural debit balance; therefore, there will be an increase in net position similar to assets.
6. Deferred inflows of resources are reported after the Liability section of the Statement of Net Position. Deferred inflows of resources are acquisitions of net assets by the government that are applicable to future reporting periods. These balances have a natural credit balance; therefore, there will be a decrease in net position similar to liabilities.

- **Statement of Changes in Fiduciary Net Position:**

1. The report should include the following main categories: Additions, Deductions, and Net Position.
2. Additions should separate contributions (by specific source) from investment income and other receipts. Investment expenses should be shown separately and deducted from the sources of investment income in this section to arrive at net investment income. Investment income may include changes in fair value as well as interest, dividends, and other realized gains and losses. Realized gains and losses, if material, may be shown separately in the notes to the basic financial statements.
3. Deductions should separate distributions to participants from other refunds and expenses.
4. The net position should reflect both the beginning and ending balances; the ending balance should agree with the net position shown on the Statement of Fiduciary Net Position.

- If applicable, include in the notes of the audited statements information on:

1. Restricted assets, including the amount, purpose (e.g. debt service, construction, deposits, equipment repair and replacement, operations, etc.), and account (e.g. cash and pooled investments, investments, due from other funds, etc.).
2. The beginning balance, additions, deductions, and ending balance for each capital asset and accumulated depreciation category (e.g. land, buildings and improvements, equipment, construction in progress, etc.).
3. A schedule of changes in long-term obligations.
4. Contingent liabilities.
5. Subsequent events.

- Please ensure that your audit report complies with all GASB Statements for your fiduciary fund type. You can find a summary and instructions for many of the GASB Statements in the [GAAP Basis Reporting](#) section of the SCO's website. All GASB Pronouncements are available on GASB's website at: <http://gasb.org/>.
- For fiduciary funds, pay particular attention to the following:

Ongoing Standards

- GASB Statement No. 40, *Deposit and Investment Risk Disclosures*
- GASB Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*
- GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*
- GASB Statement No. 59, *Financial Instruments Omnibus*
- GASB Statement No. 64, *Derivative Instruments: Applications of Hedging Accounting Termination Provisions*
- GASB Statement No. 72, *Fair Value Measurement and Application*
- GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*
- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- GASB Statement No. 81, *Irrevocable Split-Interest Agreements*
- GASB Statement No. 83, *Certain Asset Retirement Obligations*
- GASB Statement No. 84, *Fiduciary Activities*
- GASB Statement No. 85, *Omnibus 2017*
- GASB Statement No. 87, *Leases*
- GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- GASB Statement No. 90, *Majority Equity Interests*
- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*
- GASB Statement No. 98, *The Annual Comprehensive Financial Report*

Standards Implemented in Fiscal Year 2022-23:

- GASB Statement No. 91, *Conduit Debt Obligations*
- GASB Statement No. 93, *Replacement of Interbank Offered Rates (IBOR)*
- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*
- GASB Statement No. 99, *Omnibus 2022*

Advance Notice for Fiscal Year 2023-24:

- GASB Statement No. 99, *Omnibus 2022 (continued)*
- GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*

**STATEMENT OF FIDUCIARY NET POSITION
FORMAT FOR AUDITED FIDUCIARY FUNDS**

(amounts in thousands)

ASSETS			
	Cash and pooled investments	\$	
	Investments, at fair value:		
	Short-term		
	Equity securities		
	Debt securities		
	Real estate		
	Securities lending collateral		
	Other		
	Total investments		-
	Receivables (net)		
	Due from other funds		
	Due from other governments		
	Interfund receivables		
	Loans receivable		
	Other assets		
	Total assets		-
DEFERRED OUTFLOWS OF RESOURCES (itemize or include in notes)			-
	Total assets and deferred outflows of resources		-
LIABILITIES			
	Accounts payable		
	Due to other governments		
	Tax overpayments		
	Benefits payable		
	Revenues received in advance		
	Deposits		
	Securities lending obligations		
	Loans payables		
	Other liabilities		
	Total liabilities		-
DEFERRED INFLOWS OF RESOURCES (itemize or include in notes)			-
	Total liabilities and deferred inflows of resources		-
NET POSITION			
Restricted:			
	Pension and other postemployment benefits		
	Deferred compensation participants		
	Pool participants		
	Individuals, organizations, or other governments		
	Total net position		-

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FORMAT FOR AUDITED FIDUCIARY FUNDS**

(amounts in thousands)

ADDITIONS				
	Contributions:			
	Employer		\$	
	Plan member			
	Non-employer			
	Total contributions			-
	Investment income:			
	Net appreciation (depreciation) in fair value of investments			
	Interest, dividends, and other investment income			
	Less: investment expense			
	Net investment income (loss)			-
	Receipts from depositors			
	Other			
	Total additions			-
DEDUCTIONS				
	Distributions paid and payable to participants			
	Refunds of contributions			
	Administrative expense			
	Interest expense			
	Payments to and for depositors			
	Total deductions			-
	Change in net position			-
	Net Position - beginning (Restated, if applicable)			
	Net Position - ending		\$	-

Appendix B – Audited Governmental Funds and Building Authorities

Purpose

The ACFR is audited by the California State Auditor (CSA). To avoid duplication of effort, our office and CSA rely on the work of other independent auditors. Therefore, we are asking agencies to provide copies of the audit reports for each audited fund or entity for use in the preparation of the ACFR.

Instructions

- Please ensure that the audit will be completed in time to provide us with a final copy by the SCO filing deadline. If a Final audit cannot be provided by that date, a **draft** audit must be submitted by the filing deadline, and the **final** is due as soon as available. .
- Please provide us with **an electronic PDF** copy of the 2023 audit report. The attached master financial statement format shows how your fund type is displayed in the State’s ACFR. If there is a specific contractual reason for not providing the audit reports in that format, supplemental statements in the required format must be submitted as additional information that is covered by the scope of the audit and reported upon as such.
- **Balance Sheet:**
 1. Assets and liabilities should be classified as current or noncurrent based on whether they are expected to generate or use cash within 12 months of the end of the fiscal period.
 2. In the Assets section of the Balance Sheet, restricted assets should be reported separately from the other assets.
 3. The fund balance amounts for governmental funds previously reported as reserved and unreserved are now reported as nonspendable, restricted, committed, assigned, or unassigned.
 4. Deferred outflows of resources are reported after the Asset section of the Balance Sheet. Deferred outflows of resources are consumption of net assets by the government that is applicable to future reporting periods. These balances have a natural debit balance; therefore, there will be an increase in net position similar to assets.
 5. Deferred inflows of resources are reported after the Liability section of the Balance Sheet. Deferred inflows of resources are acquisitions of net assets by the government that are applicable to future reporting periods. These balances have a natural credit balance; therefore, there will be a decrease in net position similar to liabilities.

6. Governmental funds should present financial position in balance sheet format that displays assets plus deferred outflows equal to liabilities plus deferred inflows of resources plus fund balance.
 7. Please note that investments should be reflected at "fair value." The gain or losses from investments should be reflected in the operating statement, and the method of valuation should be included in the notes.
 - a. As of the latest valuation date, the difference between the book value and fair value of the Pooled Money Investment Account was not significant. As a result, the cash and pooled investments for this year's report will not need to be adjusted to fair value. Our office will notify you if this changes.
 - b. Generally accepted accounting principles (GAAP) offer the option to separately show the change in the fair value of investments on the operating statement. Please include the change in the fair value of investments within the investment income amount for consistent reporting in the ACFR.
- **Statement of Revenue, Expenditures and Changes in Fund Balances:**
 1. The report should include the following main categories: Revenues, Expenditures, and Other Financing Sources (Uses).
 2. Net change in fund balances should be shown as revenues less expenditures plus other financing sources.
 3. Excess of revenues over expenditures before other financing sources should be shown.
 4. Transfers in should be shown separately from transfers out.
 5. Net change in fund balances should agree with the difference between fund balances (deficit) on July 1 and June 30 of the reported fiscal year.
 6. Interest expenditures should be split between revenue bonds, general obligation bonds, and any other categories that are included in the interest expenditure account.
 - If applicable, include in the notes of the audited statements information on:
 1. Restricted assets, including the amount, purpose (e.g. debt service, construction, deposits, equipment repair and replacement, operations, etc.), and account (e.g. cash and pooled investments, investments, due from other funds, etc.).
 2. The beginning balance, additions, deductions, and ending balance for each capital asset and accumulated depreciation category (e.g. land, buildings and improvements, equipment, construction in progress, etc.).

3. A schedule of changes in long-term obligations.
4. Schedules of debt service requirements for any outstanding certificates of participation, revenue bonds, or general obligation bonds. The schedule should include principal and interest requirements to maturity, presented separately, for each of the five subsequent fiscal years and in five-year increments thereafter. Interest requirements for variable-rate debt should be determined using the rate in effect at the financial statement date. The terms by which interest rates change for variable-rate debt should also be disclosed.
5. Details of current year defeasances, including the issue date of the new debt, the amount of new debt issued, the amount of refunded debt, the years that have reduced debt service payments, the total reduced debt service savings, the economic gain of the refunding, and the discount rate used for the present value computation. Also, include the outstanding balance of bonds defeased in prior years.

For items 4 and 5, we prefer that the audit report provide separate disclosure information for the general obligation bonds, revenue bonds, and certificates of participation. If the audit does not provide separate information, it is very important that the information provided on the note disclosure for defeasance and debt service requirements be presented separately and tie back to the consolidated amounts in the audit for debt service requirements, amount of new debt issued, amount of refunded debt, total reduced debt service savings, and economic gain of the refunding.

6. Contingent liabilities.
 7. Subsequent events.
- Please ensure that your audit report complies with all Governmental Accounting Standards Board (GASB) Statements for governmental funds. You can find a summary and instructions for many of the Statements in the [GAAP Basis Reporting](#) section of the SCO's website.
 - All GASB Pronouncements are available on GASB's website at: <http://gasb.org/>.
 - For governmental funds, pay particular attention to the following:

Ongoing Standards:

- a. GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*
- b. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*
- c. GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*
- d. GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*
- e. GASB Statement No. 72, *Fair Value Measurement and Application*
- f. GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*

- g. GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- h. GASB Statement No. 77, *Tax Abatement Disclosures*
- i. GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*
- j. GASB Statement No. 80, *Blending Requirements for Certain Component Units—An Amendment of GASB Statement No. 14*
- k. GASB Statement No. 81, *Irrevocable Split-Interest Agreements*
- l. GASB Statement No. 82, *Pension Issues—An Amendment of GASB Statements No. 67, No. 68, and No. 73*
- m. GASB Statement No. 83, *Certain Asset Retirement Obligations*
- n. GASB Statement No. 84, *Fiduciary Activities*
- o. GASB Statement No. 85, *Omnibus 2017*
- p. GASB Statement No. 86, *Certain Debt Extinguishment Issues*
- q. GASB Statement No. 87, *Leases*
- r. GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- s. GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- t. GASB Statement No. 90, *Majority Equity Interests*
- u. GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*
- v. GASB Statement No. 98, *The Annual Comprehensive Financial Report*

Standards Implemented in Fiscal Year 2022-23:

- a. GASB Statement No. 91, *Conduit Debt Obligations*
- b. GASB Statement No. 93, *Replacement of Interbank Offered Rates (IBOR)*
- c. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- d. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*
- e. GASB Statement No. 99, *Omnibus 2022*

Advance Notice for Fiscal Year 2023-24:

- a. GASB Statement No. 99, *Omnibus 2022 (continued)*
- b. GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*

**BALANCE SHEET
 FORMAT FOR AUDITED FUNDS
 GOVERNMENTAL FUNDS**

(amounts in thousands)

ASSETS:			
	Cash and pooled investments	\$	
	Investments		
	Receivables (net)		
	Due from other funds		
	Due from other governments		
	Interfund receivables		
	Loans receivable		
	Other assets		
	Total assets		
DEFERRED OUTFLOWS OF RESOURCES (itemize or include in notes)			
	Total assets and deferred outflows of resources		
LIABILITIES:			
	Accounts payable		
	Due to other funds		
	Due to component units		
	Due to other governments		
	Interfund payables		
	Benefits payable		
	Revenues received in advance		
	Tax overpayments		
	Deposits		
	Interest payable		
	Unclaimed property liability		
	Other liabilities		
	Total liabilities		
DEFERRED INFLOWS OF RESOURCES (itemize or include in notes)			
	Total liabilities and deferred inflows of resources		
FUND BALANCES:			
	Nonspendable		
	Restricted		
	Committed		
	Assigned		
	Unassigned		
	Total fund balance (deficit)		
	Total liabilities, deferred inflows of resources, and fund balance		

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FORMAT FOR AUDITED FUNDS
 GOVERNMENTAL FUNDS**

(amounts in thousands)

REVENUES:			
	Personal income taxes	\$	
	Sales and use taxes		
	Corporation taxes		
	Motor vehicle excise taxes		
	Insurance taxes		
	Managed care organization enrollment tax		
	Other taxes		
	Intergovernmental		
	Licenses and permits		
	Charges for services		
	Fees		
	Penalties		
	Investment and interest		
	Escheat		
	Rent		
	Other		
	Total revenues		
EXPENDITURES:			
Current:			
	General government		
	Education		
	Health and human services		
	Natural resources and environmental protection		
	Business, consumer services, and housing		
	Transportation		
	Corrections and rehabilitation		
Capital outlay			
Debt service:			
	Bond and commercial paper retirement		
	Principal retirement		
	Interest and fiscal charges		
	Total expenditures		
	Excess (deficiency) of revenues over (under) expenditures		
OTHER FINANCING SOURCES (USES)			
	General obligation bonds and commercial paper issued		
	Revenue bonds issued		
	Refunding debt issued		
	Payment to refund long-term debt		
	Premium on bonds issued		
	Discount on bonds issued		
	Remarketing bonds issued		
	Payment to remarketing agent		
	Proceeds from leases and other financing		
	Transfers in		
	Transfers out		
	Total other financing sources (uses)		
	Net change in fund balances		
	FUND BALANCES (DEFICIT), BEGINNING (Restated, if applicable)		
	FUND BALANCES (DEFICIT), ENDING	\$	

Appendix C – Audited Proprietary Funds and Component Units

Purpose

The ACFR is audited by the California State Auditor (CSA). To avoid duplication of effort, our office and the CSA will rely on the work of other independent auditors. Therefore, we are asking agencies to provide copies of the audit reports for each audited fund or entity for use in the preparation of the ACFR.

Instructions

- Please ensure that the audit will be completed in time to provide us with a final copy by the SCO filing deadline. If a Final audit cannot be provided by that date, a **draft** audit must be submitted by the filing deadline, and the **final** is due as soon as available. .
- Please provide us with an electronic PDF copy of the 2023 audit report. The attached master financial statement format shows how your fund type is displayed in the State's ACFR. If there is a specific contractual reason for not providing the audit reports in the required format, supplemental statements in the required format must be submitted as additional information that is covered by the scope of the audit and reported upon as such.
- Instructions and other support for audited statements can be found in the [GAAP Basis Reporting](#) section of the SCO's website.
- **Statement of Net Position:**
 1. Net position is the residual of all other elements presented in a statement of financial position. Net position is the difference between current assets, plus noncurrent assets and deferred outflows of resources, and current liabilities, plus noncurrent liabilities and deferred inflows of resources.
 2. Assets and liabilities should be classified as current or noncurrent based on whether they are expected to generate or use cash within 12 months of the end of the fiscal period.
 3. In the Assets section of the Statement of Net Position, restricted assets should be reported separately from the other assets.
 4. Please note that investments should be reflected at "fair value," unless there is an exception offered in GASB Statement No. 72, *Fair Value Measurement and Application*, the gain or losses from investments should be reflected in the operating statement, and the method of valuation should be included in the notes.
 - a. As of the latest valuation date, the difference between the book value and fair value of the Pooled Money Investment Account was not significant. As a result, the cash and

pooled investments for this year's report will not need to be adjusted to fair value. Our office will notify you if this changes.

- b. Generally accepted accounting principles (GAAP) offer the option to separately show the change in the fair value of investments on the operating statement. Please include the change in the fair value of investments within the investment income amount for consistent reporting in the ACFR.
5. Capital assets are required to be shown in detail (e.g. land, buildings, equipment, infrastructure, construction in progress, etc.). Accumulated depreciation should also be shown in detail and properly classified in the correct category. Please refer to the format in the attached Excel file.
 6. Deferred outflows of resources are reported after the Asset section of the Statement of Net Position. Deferred outflows of resources are consumptions of net assets by the government that are applicable to future reporting periods. These balances have a natural debit balance; therefore, there will be an increase in net position similar to assets.
 7. Deferred inflows of resources are reported after the Liability section of the Statement of Net Position. Deferred inflows of resources are acquisitions of net assets by the government that are applicable to future reporting periods. These balances have a natural credit balance; therefore, there will be a decrease in net position similar to liabilities.
 8. Net position should be divided into three categories: Net investment in capital assets, restricted, and unrestricted net position.
 - **Net investment in capital assets (NICA)** consists of capital assets less accumulated depreciation reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. **Please provide a breakdown of the NICA calculation to the SCO.**
 - **Restricted** component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets.
 - **Unrestricted** component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

- **Statement of Revenues, Expenses, and Changes in Fund Net Position:**
 1. The report should include the following main categories: Operating Revenues, Operating Expenses, and Nonoperating Revenues (Expenses).
 2. Operating income (loss) should be shown as the difference between total operating revenue and total operating expenses.
 3. Income (loss) before contributions and transfers should be shown.
 4. Contributions, transfers in, and transfers out should be shown separately.
 5. Change in net position should agree with the difference between total net position (deficit) on July 1 and June 30 of the reported fiscal year.
 6. Interest expense should be split between revenue bonds, general obligation bonds, and any other categories that are included in the interest expense account.

- **Statement of Cash Flows (NOT APPLICABLE FOR COMPONENT UNITS)**
 1. Please use the Statement of Cash Flows format in the attached master financial statement for your fund type.
 2. Instructions and examples for preparing the Statement of Cash Flows can be found in Appendix F.

- If applicable, include in the notes of the audited statements the following information:
 1. Restricted component of net position, including the amount, purpose (e.g. debt service, construction, deposits, equipment repair and replacement, operations, etc.), and account (e.g. cash and pooled investments, investments, due from other funds, etc.).
 2. The beginning balance, additions, deductions, and ending balance for each capital asset and accumulated depreciation category (e.g. land, buildings and improvements, equipment, construction in progress, etc.).
 3. A schedule of changes in long-term obligations.
 4. Schedules of debt service requirements for any outstanding certificates of participation, revenue bonds, or general obligation bonds. The schedule should include principal and interest requirements to maturity, presented separately, for each of the five subsequent fiscal years and in five-year increments thereafter. Interest requirements for variable-rate debt should be determined using the rate in effect at the financial statement date. The terms by which interest rates change for variable-rate debt should also be disclosed.

5. Details of current year defeasances, including the issue date of the new debt, the amount of new debt issued, the amount of refunded debt, the years that have reduced debt service payments, the total reduced debt service savings, the economic gain of the refunding, and the discount rate used for the present value computation. Also, include the outstanding balance of bonds defeased in prior years.

- For items 4 and 5, it is preferred that the audit report provide separate disclosure information for the general obligation bonds, revenue bonds, and certificates of participation. If the audit does not provide separate information, it is very important that the information provided on the note disclosure for defeasance and the debt service requirements is presented separately and ties back to the consolidated amounts in the audit for debt service requirements, amount of new debt issued, amount of refunded debt, total reduced debt service savings, and economic gain of the refunding.

6. Contingent liabilities.

7. Subsequent events.

- Please ensure that your audit report complies with all Governmental Accounting Standards Board (GASB) Statements for proprietary funds or component units. You can find a summary and instructions for many of the GASB Statements on the SCO's website at https://www.sco.ca.gov/sard_gaap_basis_reporting.html. All GASB Pronouncements are available on the GASB's website at: <http://gasb.org/>.
- To ensure that the SCO summarizes the components of NICA correctly the audited proprietary funds and component units must provide a breakdown with support for their NICA calculation, if applicable.
- For proprietary funds and component units, pay particular attention to the following:

Ongoing Standards:

1. GASB Statement No. 40, *Deposit and Investment Risk Disclosures – An Amendment of GASB Statement No. 3*. This Statement provides the proper disclosures in the notes to your financial statements. If the audit report does not include the information in a format consistent with our example forms, please contact us to receive an Excel file that has the forms you should complete. The SCO has selected the **weighted average maturity** as its primary method for interest rate risk.
2. 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 capital asset generally should be considered impaired if both (a) the decline in service utility

of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. Impaired capital assets that will no longer be used by the government should be reported at the lower of carrying value or fair value. Impairment losses on capital assets that will continue to be used by the government should be measured using the method that best reflects the diminished service utility of the capital asset.

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 have your auditors review our summary of GASB Statement No. 42 and follow the instructions provided at https://sco.ca.gov/Files-ARD/ACFR/Instructions_for_GASB_42.pdf in the GASB Statement No. 42, *Capital Asset Impairment and Insurance Recoveries Instructions*.

3. GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*
4. GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. Budget Letter 10-13 was issued by the Department of Finance to address the State's new policy that requires capitalization of not only purchased intangible assets, but also internally generated intangible assets. For specific information for implementing this policy, please refer to Budget Letter 10-13, which can be viewed at the following link <https://dof.ca.gov/wp-content/uploads/sites/352/budget/budget-letters/BL10-13.pdf>. Audit reports should also comply with the GASB Statement No. 51 accounting and reporting requirements, including retroactive reporting and disclosure information for separate intangible asset classes.
5. GASB Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*
6. GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*
7. GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*
8. GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34*
9. GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*
10. GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*
11. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*

12. GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*
13. GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*
14. GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date- an amendment of GASB Statement No. 68*
15. GASB Statement No. 72, *Fair Value Measurement and Application*
16. 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*
17. GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*
18. GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
19. GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*
20. GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*
21. GASB Statement No. 80, *Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14*
22. GASB Statement No. 81, *Irrevocable Split-Interest Agreements*
23. GASB Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*
24. GASB Statement No. 83, *Certain Asset Retirement Obligations*. For tangible capital assets, please continue to evaluate your assets for the presence of Asset Retirement Obligations (AROs). AROs represent a legally enforceable liability associated with the permanent retirement of a tangible capital asset. Report your analysis and any updates to the SCO. For more information including detailed reporting requirements and exclusions, see GASB Statement No. 83 at <http://gasb.org/>.
25. GASB Statement No. 84, *Fiduciary Activities*
26. GASB Statement No. 85, *Omnibus 2017*
27. GASB Statement No. 86, *Certain Debt Extinguishment Issues*
28. GASB Statement No. 87, *Leases*
29. GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
30. GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
31. GASB Statement No. 90, *Majority Equity Interests*
32. GASB Statement No. 92, *Omnibus 2020*
33. GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*
34. GASB Statement No. 98, *The Annual Comprehensive Financial Report*

Standards Implemented in Fiscal Year 2022-23:

1. GASB Statement 91, *Conduit Debt Obligations*
2. GASB Statement No. 93, *Replacement of Interbank Offered Rates (IBOR)*.

3. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
4. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*
5. GASB Statement No. 99, *Omnibus 2022*

Advance Notice for Fiscal Year 2023-24:

1. GASB Statement No. 99, *Omnibus 2022 (continued)*
2. GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*

STATEMENT OF NET POSITION
FORMAT FOR AUDITED PROPRIETARY FUNDS & COMPONENT UNITS

(amounts in thousands)

ASSETS		
Current assets:		
	Cash and pooled investments	
	Amount on deposit with U.S. Treasury	
	Investments	
Restricted assets:		
	Cash and pooled investments	
	Investments	
	Due from other governments	
	Contracts and installments receivable	
	Leases receivable	
	Receivables (net)	
	Due from other funds	
	Due from other governments	
	Prepaid Items	
	Inventories	
	Recoverable power costs (net)	
	Other current assets	
	Total current assets	
Noncurrent assets:		
Restricted assets:		
	Cash and pooled investments	
	Investments	
	Loans receivable	
	Investments	
	Contracts and installments receivable	
	Leases receivable	
	Receivables (net)	
	Interfund receivables	
	Loans receivable	
	Recoverable power costs (net)	
	Long-term prepaid charges	
Capital assets:		
	Land	
	Collections - nondepreciable	
	Buildings and other depreciable property	
	Other Intangible assets - amortizable <i>(notes to the financial statements need to include detail accounts)</i>	
	Less: accumulated depreciation/amortization <i>(notes to the financial statements need to include detail account)</i>	
	Construction/development in progress	
	Intangible assets - nonamortizable <i>(notes to the financial statements need to include detail accounts)</i>	
Other noncurrent assets		
	Total noncurrent assets	
Total assets		
DEFERRED OUTFLOWS OF RESOURCES <i>(notes to the financial statements need to include detail types)</i>		
Total assets and deferred outflows of resources		

**STATEMENT OF NET POSITION
 FORMAT FOR AUDITED PROPRIETARY FUNDS & COMPONENT UNITS**

(amounts in thousands)

LIABILITIES		
Current liabilities:		
	Accounts payable	
	Due to other funds	
	Due to other governments	
	Revenues received in advance	
	Deposits	
	Contracts and notes payable	
	Interest payable	
	Benefits payable	
	Current portion of long-term obligations	
	Other current liabilities	
	Total current liabilities	
Noncurrent liabilities:		
	Interfund payables	
	Loans Payable	
	Lottery prizes and annuities	
	Compensated absences payable	
	Workers' compensation benefits payable	
	Commercial paper and other borrowings	
	Lease liability	
	SBITA liability	
	General obligation bonds payable	
	Revenue bonds payable	
	Net other postemployment benefits liability	
	Net pension liability	
	Revenue received in advance	
	Other noncurrent liabilities	
	Total noncurrent liabilities	
	Total liabilities	
DEFERRED INFLOWS OF RESOURCES <i>(notes to the financial statements need to include detail types)</i>		
	Total liabilities and deferred inflows of resources	
NET POSITION		
	Net investment in capital assets	
	Restricted:	
	Nonexpendable - endowments	
	Expendable:	
	Construction	
	Debt Service	
	Security for revenue bonds	
	Lottery	
	Endowments and gifts	
	Unemployment programs	
	Indenture	
	Statute	
	Other purposes (specify)	
	Total expendable	
	Unrestricted	
	Total net position (deficit)	
	Total liabilities, deferred inflows of resources, and net position	

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 FORMAT FOR AUDITED PROPRIETARY FUNDS & COMPONENT UNITS**

(amounts in thousands)

OPERATING REVENUES			
	Unemployment and disability insurance		
	Lottery ticket sales		
	Power sales		
	Student tuition and fees		
	Services and sales		
	Investment and interest		
	Grants and contracts		
	Rent		
	Other		
	Total operating revenues		
OPERATING EXPENSES			
	Lottery prizes		
	Power purchases (net of recoverable power costs)		
	Personal services		
	Supplies		
	Services and charges		
	Depreciation/amortization		
	Scholarships and fellowships		
	Distributions to beneficiaries		
	Interest expense		
	Amortization of long-term prepaid charges		
	Other		
	Total operating expenses		
	Operating income (loss)		
NONOPERATING REVENUES (EXPENSES)			
	Donations and grants received		
	Private gifts		
	Investment and interest income (loss)		
	Interest expense and fiscal charges		
	Lottery payments for education		
	Other		
	Total nonoperating revenues (expenses)		
	Income (loss) before capital contributions and transfers		
	Capital contributions		
	Gain/Loss on early extinguishment of debt		
	Transfers in		
	Transfers out		
	Change in net position		
Total net position (deficit), July 1 (Restated, if applicable)			
Total net position (deficit), June 30			

STATEMENT OF CASH FLOWS

FORMAT FOR AUDITED PROPRIETARY FUNDS (n/a for component units)

(amounts in thousands)

CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts from customers/employers		
	Receipts from interfund services provided		
	Payments to suppliers		
	Payments to employees		
	Payments for interfund services used		
	Payments for Lottery prizes		
	Claims paid to other than employees		
	Other receipts (payments)		
	Net cash provided by (used in) operating activities		
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
	Changes in notes receivable and leases receivable		
	Changes in interfund receivables and loans receivable		
	Changes in interfund payables and loans payable		
	Receipt of bond charges		
	Proceeds from general obligation bonds		
	Retirement of general obligation bonds		
	Proceeds from revenue bonds		
	Retirement of revenue bonds		
	Interest received		
	Interest paid		
	Transfers in		
	Transfers out		
	Grants received		
	Lottery payments for education		
	Other receipts (payments)		
	Net cash provided by (used in) noncapital financing activities		
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
	Acquisition of capital assets		
	Proceeds from sale of capital assets		
	Proceeds from notes payable and commercial paper		
	Principal paid on notes payable and commercial paper		
	Proceeds from long-term capital financing		
	Payment on long-term capital financing		
	Proceeds from general obligation bonds		
	Retirement of general obligation bonds		
	Proceeds from revenue bonds		
	Retirement of revenue bonds		
	Interest paid		
	Grants received		
	Grants provided		
	Net cash provided by (used in) capital and related financing activities		
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		
	Net cash provided by (used in) investing activities		
	Net increase (decrease) in cash and pooled investments		
	Cash and pooled investments at July 1		
	Cash and pooled investments at June 30		

STATEMENT OF CASH FLOWS
FORMAT FOR AUDITED PROPRIETARY FUNDS (n/a for component units)

(amounts in thousands)

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH		
	PROVIDED BY (USED IN) OPERATING ACTIVITIES	
	Operating income (loss)	
	Adjustments to reconcile operating income (loss) to net cash provided by	
	(used in) operating activities:	
	Depreciation/amortization	
	Provisions and allowances	
	Amortization of premiums and discounts	
	Amortization (recovery) of long-term prepaid charges and credits	
	Other	
	Change in account balances:	
	Receivables	
	Due from other funds	
	Due from other governments	
	Prepaid items	
	Inventories	
	Contracts and installments receivables	
	Leases receivable	
	Recoverable power costs (net)	
	Other current assets	
	Loans receivables	
	Deferred outflow of resources	
	Accounts payable	
	Due to other funds	
	Due to component units	
	Due to other governments	
	Deposits	
	Contracts and notes payable	
	Interest payable	
	Revenues received in advance	
	Other current liabilities	
	Benefits payable	
	Lottery prizes and annuities	
	Compensated absences payable	
	Lease liability	
	SBITA liability	
	Other noncurrent liabilities	
	Deferred inflow of resources	
	Total adjustments	
	Net cash provided by (used in) operating activities	

Appendix D – Unaudited Governmental Funds and Building Authorities

Purpose

To inform Agencies of current and upcoming GASB pronouncements so they can identify requirements and resources necessary to comply with these pronouncements in the applicable reporting period for use in the preparation of the ACFR, which is audited by the California State Auditor (CSA).

Instructions

- You can find a summary and instructions for many of the Statements in the [GAAP Basis Reporting](#) section of the SCO's website.
- All GASB Pronouncements are available on GASB's website at: <http://gasb.org/>.
- For unaudited governmental funds, pay particular attention to the following:

Ongoing Standards:

- a. GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries* GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*
- b. GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*
- c. GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - An Amendment of GASB Statements No. 14 and No. 34*
- d. GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements (SCA)*
- e. GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*
- f. GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*
- g. GASB Statement No. 72, *Fair Value Measurement and Application*
- h. GASB Statement No. 83, *Certain Asset Retirement Obligations*. For tangible capital assets, please continue to evaluate your assets for the presence of Asset Retirement Obligations (AROs). AROs represent a legally enforceable liability associated with the permanent retirement of a tangible capital asset. Report your analysis and any updates to the SCO. For more information including detailed reporting requirements and exclusions, see GASB Statement No. 83, *Asset Retirement Obligations*.
- i. GASB Statement No. 84, *Fiduciary Activities*
- j. GASB Statement No. 86, *Certain Debt Extinguishment Issues*
- k. GASB Statement 87, *Leases*
- l. GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*

- m. GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- n. GASB Statement No. 90, *Majority Equity Interests*
- o. GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*
- p. GASB Statement No. 98, *The Annual Comprehensive Financial Report*

Standards Implemented in Fiscal Year 2022-23:

- a. GASB Statement 91, *Conduit Debt Obligations*
- b. GASB Statement No. 93, *Replacement of Interbank Offered Rates (IBOR)*.
- c. GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- d. GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*
- e. GASB Statement No. 99, *Omnibus 2022*

Advance Notice for Fiscal Year 2023-24:

- a. GASB Statement No. 99, *Omnibus 2022 (continued)*
- b. GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*

Appendix E – Unaudited Proprietary Funds GAAP Basis Statements

This appendix shows how a proprietary fund's Statement of Net Position and Statement of Revenues, Expenses, and Changes in Fund 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 P – 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 [26](#)). Also, the GAAP system uses different accounts for the Statement of Net Position and Statement of Revenues, Expenses, and Changes in Fund Net Position (see Appendix O - GAAP System Account Codes). A Statement of Cash Flows is required for all proprietary funds (see Appendix F – 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 Fund 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 Fund Net Position in the ACFR.

Agencies with larger proprietary funds must submit a Statement of Net Position, Statement of Revenues, Expenses, and Change in Fund 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 Fund 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

Account Title	GAAP w/o Adj.	Entry 1	Entry 2	Entry 3	Entry 4	Entry 5	Entry 6	Entry 7	Entry 8	GAAP w/Adj.
Cash and Pooled Investments	180									180
Receivable	220									220
Due From Other Funds	80	(50)								30
Capital Assets* (refer to page 61 for CWIP)	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 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
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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>1,925</u>
Net Position	
Unrestricted	705
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$2,630</u>

* Refer to page 61, for instruction on Construction in Progress as an element of Capital Assets.

Statement of Revenues, Expenses, and Changes in Fund 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 pages <u>70-71</u>
<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 F

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 Statement of Cash Flows is 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 right-to-use leases)
- Interest repayments related to capital purposes (including payments on right-to-use 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 and deferred outflows of resources
- Changes in liabilities and deferred inflows of resources

Example of Cash Flows

“Example of Cash Flows” is a continuation of “Example of Proprietary Funds”, page [61](#), and the comparison of the Statement of Net Position for the prior year is on page [72](#). **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 pages <u>70-71</u>
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					
	<u>\$2,630</u>	<u>\$3,120</u>			
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					
	<u>1,925</u>	<u>1,770</u>			
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 70-72

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
Payments for Lottery prizes		
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 receivables and loans receivable		
Change in interfund payables and loan payable		
Receipt of bond charges		
Proceeds from general obligation bonds		
Retirement of general obligation bonds		
Proceeds from revenue bonds		
Retirement of revenue bonds		
Proceeds from notes payable and commercial paper		
Retirement of notes payable and commercial paper		
Interest received		
Interest paid		
Operating transfers in		
Operating transfers out	(700)	6
Grants received		
Lottery payments for education		
Net cash provided by (used in) noncapital financing activities	(700)	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of intangible assets		
Acquisition of capital assets		
Proceeds from sale of capital assets	60	7
Proceeds from notes payable and commercial paper		
Principal paid on notes payable and commercial paper		
Proceeds from long-term capital financing		
Payments on long-term capital financing		
Retirement of general obligation bonds		
Proceeds from revenue bonds		
Retirement of revenue bonds		
Interest paid	(35)	8
Grants received		
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		
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 70-71

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:			
	Depreciation	90	11
	Provisions and allowances		
	Amortization of premiums and discounts		
	Amortization of long-term prepaid charges and credits		
	Other		
Change in account balances:			
	Receivables	(30)	12
	Due from other funds	20	13
	Due from other governments		
	Prepaid items		
	Inventories		
	Contracts and installment receivable		
	Recoverable power costs (net)		
	Other current assets		
	Loans receivable		
	Deferred outflow of resources		
	Accounts payable	370	14
	Due to other funds	(200)	15
	Due to component units		
	Due to other governments		
	Deposits		
	Contracts and notes payable		
	Current portion of revenues received in advance		
	Interest payable		
	Other current liabilities		
	Benefits payable		
	Lottery prizes and annuities		
	Compensated absences payable	5	16
	Other noncurrent liabilities		
	Deferred inflow of resources		
	Total adjustments	255	
Net cash provided by (used in) operating activities		\$ 295	

Appendix G – Schedule of Investments

Purpose

The purpose of this schedule is to report the types of investments of a particular fund and the potential risk involved with those investments. SCO is requesting that agencies provide this information because it is available only at the agency level.

Instructions

These schedules comply with Governmental Accounting Standards Board Statement No. 40, *Deposit and Investment Risk Disclosures*, (GASB 40), as well as GASB Statement No. 72, *Fair Value Measurement and Application*. The following is the summary of GASB 40:

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.

Entities may not be exposed to all risks included in GASB 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 40 requires a brief disclosure of all formal policies relating to these risks. Informal policies and investment practices are not required to be disclosed. 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 are required to be disclosed.

Types of Risks Disclosed under GASB 40

Credit Risk

Credit risk exists when there is a possibility the issuer or other counterparty to an investment may be unable to fulfill its obligations. GASB 40 requires disclosure of credit quality ratings for investments in debt securities as well as 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 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.

Under GASB 40, the following custodial credit risks are required to be disclosed:

- 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.

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 40 requires disclosures of investments by amount and issuer for any issuer that represents five percent 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 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) method 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. In addition, disclosures are required for any assumptions regarding cash flow timing; interest rate changes; and other factors as well as 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 deposits fair value. GASB 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 investments 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.
- Please note that investments are to be stated at "Fair Value," unless specifically exempt by GASB 72.
- Please ensure that debt securities are reported in detail and are broken down into categories like corporate bonds, U.S. government and agency securities, municipal bonds, mortgage loans and notes, etc.

GASB 72 Application and Disclosures

Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, may yield some variability in presentation with regard to investments that agencies may hold. **It is important to realize that ultimately it is management's responsibility to properly value, present, and disclose investments in accordance with generally accepted accounting principles (GAAP) even if a third party is managing the investments (such as a custodial bank).**

Presentation of investments in accordance with GASB 72 adds to existing disclosure by requiring *either* a table or text on the fair values of investments and the inputs used to determine those fair values. Additional information is provided on net asset value investments. The sum total of this information should agree without exception to the total of all types of investments in your agency's Statement of Net Position.

Suggested Guidelines for Classification of Fair Values of Investments

Classification of fair values of investments is highly dependent upon two factors:

1. The inputs or information used by management to determine the value.
2. The "unit of account" used by management to manage its investments. The unit of account refers to how management aggregates or disaggregates its assets and/or liabilities for measurement, recognition, and disclosure.

Because of these two factors, different decisions may be made by different agencies. The following are *suggested* guidelines to help agencies determine the proper classification of fair values:

<i>Level/Inputs</i>	<i>Readily Determinable Fair Values based on Market Quotations or NAV (Level 1)</i>	<i>Matrix/Other Models with Observable Inputs (Level 2)</i>	<i>Non-Observable Inputs (Level 3)</i>
Type(s) of Investments	<ul style="list-style-type: none"> • Exchange traded equities and debt with a stock symbol or CUSIP (for example, AAPL) • Over the Counter (OTC) forward contracts-currencies • Registered investment companies • Non-registered mutual funds <ul style="list-style-type: none"> • Exchange traded derivatives • Mutual Funds with a symbol (for example, FCNTX) • Certificates of Deposit that are traded • U.S. Treasury securities 	<ul style="list-style-type: none"> • Investment-grade corporate debt • Higher credit quality municipal debt securities • Convertible corporate debt • Interest rate swaps • Certificates of Deposit that are not readily traded • Federal agency commercial mortgage backed securities (CMBS) • Federal agency collateralized debt securities/obligations (CDOS) • Federal agency residential mortgage backed securities (RMBS) 	<ul style="list-style-type: none"> • Non-investment grade corporate debt • Non-agency residential mortgage-backed securities (RMBS)/collateralized mortgage obligations (CMOs) <ul style="list-style-type: none"> • Non-agency collateralized debt obligations (CDOs) • Non-exchange traded securities <ul style="list-style-type: none"> • Investment Limited Partnerships/Limited Liability Corporations • Credit default swap derivatives • Non-agency commercial mortgage-backed securities (CMBS) <ul style="list-style-type: none"> • Bank loans • Direct private equity investments • Real estate investment trusts (REITs) • Direct Venture Capital

Less active markets are more likely to be priced using significant unobservable inputs and therefore, a higher level of risk.

The above list is not meant to be all-inclusive, nor authoritative.

Other investments may have a net asset value, such as the Local Agency Investment Fund (LAIF) or most hedge funds. Such investments are not reported at fair value and are reported separately from those that are reported at fair value.

Commingled funds may also have specialized reporting, depending upon whether individual investments may be substituted from the fund by management. If individual investments may be substituted, the fund may be level 1, level 2, level 3, or even net asset value.

Please discuss these standards' applicability to your entity with your independent external auditor.

Additional GASB information can be found in the [GAAP Basis Reporting](#) section of the SCO website.

STATE CONTROLLER'S OFFICE

Schedule of Investments by Fair Value Level

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

Table 1

Schedule of Investments by Fair Value Level
 June 30, 20__
 (amounts in thousands)

	June 30, 20__	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Pooled investments				
U.S. Treasury bills and notes	\$ —	\$ —	\$ —	\$ —
U.S. Agency bonds and discount notes	—	—	—	—
Supranational debentures and discount notes	—	—	—	—
Small Business Administration loans	—	—	—	—
Mortgage-backed securities	—	—	—	—
Certificates of deposit	—	—	—	—
Bank notes	—	—	—	—
Commercial paper	—	—	—	—
Total pooled investments at fair value	—	—	—	—
Other primary government investments				
U.S. Treasuries and agencies	—	—	—	—
Commercial paper	—	—	—	—
Corporate debt securities	—	—	—	—
Repurchase agreements	—	—	—	—
Other	—	—	—	—
Total other primary government investments at fair value	—	—	—	—
Investments measured at the net asset value (NAV)				
Money market funds/2a-7 money market funds.....	—			
Total investments measured at the NAV.....	—			
Other investment instruments				
Guaranteed investment contracts ¹	—			
Total other investment instruments	—			
Funds outside primary government included in pooled investments				
Less: investment trust funds	—			
Less: other trust and agency funds	—			
Less: discretely presented component units and related organizations	—			
Total primary government investments	—			

¹ Reported at carrying value.

STATE CONTROLLER'S OFFICE
INVESTMENTS HELD OUTSIDE THE STATE TREASURY
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 addition, 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 1

Agency Name: _____

Fund Name: _____

Fund Number: _____

Investments Authorized by the California Government Code and the Entity's Investment Policy

The table below identifies the investment types that are authorized for the Entity by the California Government Code and the Entity's investment policy if it is more restrictive than the Government Code. This table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio*</u>	<u>Maximum Investment in One Issuer (in thousands)</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

* Excluding amounts held by the bond trustee that are not subject to California Government Code restrictions.

SCHEDULE 1 (continued)

Agency Name: _____

Fund Name: _____

Fund Number: _____

Investments Authorized by Debt Agreements

Investments of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California Government Code or the Entity's investment policy. The table below identifies certain provisions of these debt agreements that address interest rate risk, credit risk, and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer (in thousands)</u>

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	Fair Value as of 6/30 (in thousands)	Minimum Legal Rating	Exempt from Disclosure	Credit Risk				Interest Rate Risk
				Rating as of Year End				Weighted Average Maturity * (in years)
				AAA/A-1+	AA/A-1	A/A-2	Not Rated	
Equity Securities								
Securities Lending Collateral								
U.S. 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):

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 multiplier and benchmark index (1.25 times three-month LIBOR), and the frequency of the coupon's reset dates must be disclosed.

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.

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)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Investment 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.) are as follows:

For example:

\$1,000,000 of the cash and investments (including amounts held by a 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, 20__.

SCHEDULE 5

Agency Name: _____

Fund Name: _____ Fund Number: _____

Disclosure Relating to Foreign Currency Risk

<u>Investment Type</u>	<u>Foreign Currency Denomination (Euro, Japanese Yen, Swiss Franc, etc.)</u>	<u>Reported U.S. Dollar Amount (in thousands)</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Appendix H – Works of Art, Historical Treasures, or Other Similar Assets

Purpose

Information on works of art, historical treasures, or other similar assets is required to be included in the ACFR.

Works of art, historical treasures, or other similar assets are required to be **disclosed** or **capitalized** whether they are held as individual items or in a collection. Governments are permitted to **disclose** and **not capitalize** a collection (and all additions to that collection whether donated or purchased) that meets **all** the following conditions:

1. If held for public exhibition, education, or research in the furtherance of public service, rather than for financial gain.
2. Protected, kept unencumbered, cared for, and preserved.
3. Subject to an organizational policy that requires the proceeds from sale of the collection items to be used to acquire other items for the collection.

Donations of works of art, historical treasures, or other similar assets, are required to be recognized as revenue. When donated items are not capitalized, governments should recognize program expense equal to the amount of revenue recognized.

Instructions

- Please inform our office whether the collections held by your agency are capitalized.
- If the collections held by your agency are not capitalized, the following information is required to be disclosed:
 1. A description of the collection.
 2. The reason why the collection is not capitalized.
 3. The acquisition value of any works of art, historical treasures, or other similar assets that were donated in the past fiscal year.
- The information is due by **May 31, 2024**.

Appendix I – Capital Assets

Purpose

SCO requires departments to provide information regarding the acquisition, disposition, and depreciation/amortization of capital assets (both tangible and intangible assets) during the fiscal year. This information is compiled for the reporting of capital assets in the notes to the financial statements in the ACFR.

Assets that may be classified as capital assets, *but have a primary purpose of income or profit at acquisition*, should be classified as investments in accordance with Governmental Accounting Standard Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, and should be evaluated and reported at fair value annually, instead of at historical cost. An example of this would be an apartment building purchased by your agency to remain as revenue-generating apartments, instead of office space.

Policy for Intangible Assets

Effective for fiscal year 2009-10 and thereafter, the accounting and reporting requirements for intangible assets took effect. The change in policy was needed to comply with GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. Budget Letter 10-13 was issued by the Department of Finance to address this policy. This policy requires capitalization of not only purchased intangible assets, but also internally generated intangible assets. Please refer to Budget Letter 10-13 at the following link <https://dof.ca.gov/budget/resources-for-departments/budget-letters/> for specific information for your financial statements. The California Department of Technology website, can be used by your agency to determine if there are IT projects in progress. Please refer to the following link <https://cdt.ca.gov/policy/it-project-tracking/>

Effective for fiscal year 2021-2022 and thereafter, GASB Statement No. 87, *Leases* required a lessee government to recognize an intangible asset representing its right-to-use another entity's tangible capital asset. Departments are required to review the materials available on the [SCO's GASB 87 Reporting Instructions webpage](#). These materials provide the training, documentation, and reporting materials necessary to complete the GASB 87 GAAP information request.

Effective for fiscal year 2022-2023 and thereafter, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA) required a government to recognize an intangible asset representing the government's right to use another entity's information technology at the commencement of the subscription term. Departments are required to review the materials available on the [SCO's GASB 96 Reporting Instructions webpage](#). These materials provide the training, documentation, and reporting materials necessary to complete the GASB 96 GAAP information request.

Instructions

- Please complete the Capital Assets table in the attached Excel file. The capital asset information is due by May 31, 2024.

- The following detailed information is required:
 - a. Beginning balances must agree with the prior year's ending balances. Per SAM section 8660, any differences must be documented and explained in Report 18, Statement of Changes in Capital Assets Group of Accounts, Beginning Balance Differential Report. See SAM section 7977 Illustration 2.
 - b. The addition column should only be used for capital assets acquired or internally generated during the fiscal year.
 - c. The deduction column should only be used for sales or other dispositions.
 - d. The amount of depreciation/amortization expense reported in the Statement of Revenue, Expenses, and Changes in Fund Net Assets should equal the total of the additions to accumulated depreciation/amortization as indicated by footnote ⁽¹⁾ in the Additions column of the Capital Assets table.
 - e. The ending balance should agree with the capital assets amounts on the Statement of Net Position.
 - f. If assets have been transferred between departments, the historical cost and accumulated depreciation should be removed from the beginning balance column of the transferor and included in the beginning balance column of the transferee. Please note the transfer of the assets at book value as a footnote in the table.

Appendix J – GASB 42, Capital Assets Impairment

Purpose

The SCO needs state agencies to provide information on capital asset impairment to be included in the ACFR because this information is available only at the agency level.

Instructions

Governmental Accounting Standards Board Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries* (GASB 42), established accounting and financial reporting standards for impairment of capital assets, including internally generated intangible assets, and clarified and established accounting requirements 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 capital asset generally should be considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. Impaired capital assets that will no longer be used by the government should be reported at the lower of carrying value or fair value. Impairment losses on capital assets that will continue to be used by the government should be measured using the method that best reflects the diminished service utility of the capital asset.

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 believe that a prominent event or change in circumstance has occurred and there is a potential impairment of capital assets, including internally generated intangible assets, please review our summary of GASB 42 and follow the instructions provided in the [GASB 42 – Reporting Instructions](#).

Appendix K – GASB 49, Pollution Remediation Obligations

Purpose

SCO requires state agencies to provide information on the current and long-term liabilities and expenditures related to pollution remediation obligations. The information about those liabilities has to be disclosed in the notes to the financial statements in the ACFR.

Instructions

- The liabilities and expenditures information on pollution remediation obligations is due by **April 30, 2024**.
- Please complete the pollution remediation obligations worksheet in the attached Excel file. The beginning balance should agree with the prior year's ending balance. The changes during the current fiscal year need to be presented in the addition and deduction columns.
- The disclosure information required for the liabilities include:
 - a. The nature and source of the obligation to clean up the pollution.
 - b. The amount of the estimated liability (if not apparent from the financial statements).
 - c. The methods and assumptions employed to estimate the liabilities.
 - d. The potential for changes in the estimate due to changes in prices, technology, laws and regulations, and other factors.
 - e. An estimate of the amount the agency expects to recover from insurance or other parties, thereby reducing its liabilities.
 - f. For any liabilities, or portions thereof, that cannot be reasonably estimated, provide a general description of the nature of the pollution remediation activities.
- **Please provide, in a separate Word document, the additional information required for note disclosure of pollution liabilities that are not yet recognized in the financial statements and for those that are recognized.**
- **Please retain all of your calculations and documentation for potential review by the California State Auditor.**

Appendix L – GASB 83, Asset Retirement Obligations

Purpose

The SCO requires state agencies to provide information related to GASB Statement No. 83, *Asset Retirement Obligations* (AROs), to be included in the ACFR because this information is available only at the agency level.

Requirements

- GASB Statement No. 83 (GASB 83) applies only to tangible capital assets.
- An ARO represents a legally enforceable liability associated with the retirement (or permanent removal from service) of a tangible capital asset.
- GASB 83 requires that this liability be amortized over the remaining useful life of the asset.

Exclusions

- Obligations that arise solely from a plan to sell or otherwise dispose of a tangible capital asset.
- Obligations associated with the preparation of a tangible capital asset for an alternative use.
- Obligations for pollution remediation, including asbestos removal (See GASB 49).
- Obligations associated with maintenance or temporary idling, rather than retirement.
- The cost of a replacement part of the asset.
- Landfill closure and postclosure care (See GASB 18).
- Conditional obligations to perform asset retirement activities.

Instructions

Populate fields on the accompanying "GASB 83 Agency Worksheet" with assets that are applicable to GASB 83. If your department previously provided asset information to SCO in compliance with GASB 83, these items have been pre-filled, and you will only need to add any additional identified assets with potential ARO's. Additional instructions for each column are included as cell comments in the column headers.

If you believe that your department may have newly reportable AROs, please also review our [GASB 83 Information Summary](#) and reach out to SCO at SGR@sco.ca.gov for further information.

Appendix M – Notes to the Financial Statements, Management Discussion and Analysis, and Required Supplementary Information

Purpose

SCO is required, under generally accepted accounting principles, to include specific note disclosures and a management discussion and analysis section in the ACFR. Also required supplementary information is included that ensures readers have all the information they need to understand the data contained in the basic financial statements.

Instructions

- The SCO included with the agency request text showing the notes from the 2021-2022 ACFR that pertain to your office. Please review the notes and propose any wording changes needed for the fiscal year ending June 30, 2023. You can use track change methods, but please do not write over or delete the original text so we can easily see the changes. If additional information needs to be provided, please submit the information, including text and schedules of the information as of June 30, 2023.
- The notes, management discussion and analysis, and required supplementary information are due by **May 31, 2024**.

Appendix N – Statistical Information

Purpose

The Statistical Section of the ACFR is where the State presents historical information—typically for the past 10 years—about its finances and operations and about its constituents and economy. The additional information requested is statistical in nature and available only at the agency level.

Instructions

- Prepare statistical information as is indicated in the departments GAAP information request. Generally ten years of historical information is presented, if a department is aware that information for prior years' presentation has changed, provide updated versions as applicable.
- Statistical Information is due April 30, 2024.

Appendix O - 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 only)	GAAK
029	Due from other governments - restricted	GAA3
031	Inventories, at cost	GAAL
032	Other current assets	GAAX
033	Food stamps	GAA2
034	Contracts and installments receivable - current	GAAZ
035	Due from other funds (account 5024 and 5035 are used in the automated adjustments)	GAAF
036	Leases receivable - current	GAAE
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	Contracts and installment receivable - noncurrent	GABF
417	Leases receivable - noncurrent	GABD
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
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 Treasures	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	GABN
472	Land use rights - non-amortizable	GABT
473	Patents, copyrights, and trademarks - non-amortizable	GABT
474	Other intangible assets - non-amortizable	GABT
475	Accumulated amortization - right-to-use SBITA	GABW
476	Right-to-use leased land - amortizable	GABX
477	Right-to-use leased buildings - amortizable	GABX
478	Right-to-use leased equipment - amortizable	GABX
480	Right-to-use SBITA - amortizable	GABX
481	Computer software - amortizable	GABX
482	Land use rights - amortizable	GABX
483	Patents, copyrights, and trademarks - amortizable	GABX
484	Other intangible assets - amortizable	GABX
479	Accumulated amortization - right-to-use leased equipment	GABW
485	Accumulated amortization - right-to-use leased land	GABW
486	Accumulated amortization - right-to-use leased buildings	GABW
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_)		
487	Deferred decrease related to OPEB	GACA
488	Accumulated decrease in fair value of hedging derivative instruments	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
499	Deferred asset retirement obligations	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
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	Lease liability (current portion LT)	GBAX
650	Current portion of revenues received in advance	GBAI
651	SBITA liability (current portion LT)	GBAX
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
674	SBITA liability	GBBO
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	Lease liability	GBBR
692	Workers' compensation benefits payable	GBBI
693	Pollution remediation obligation	GBBU
694	Net OPEB liability	GBBS
695	Other noncurrent liabilities	GBBU
DEFERRED INFLOWS OF RESOURCES (GBD_)		
681	Deferred increase related to pensions	GBDA
683	Deferred increase related to OPEB	GBDA
686	Accumulated increase in fair value of hedging derivative instruments	GBDA
687	Deferred service concession arrangement receipts	GBDA
689	Deferred imposed nonexchange revenue	GBDA
696	Deferred amounts from refunding debt (credits)	GBDA
697	Proceeds from sale of future revenues	GBDA
698	Other deferred inflows of resources	GBDA
699	Deferred irrevocable split-interest	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 (do not use for Gov Funds)	Restricted (Offset 984 GDCA)	GCCA
921	Restricted: general government	GCCB
922	Restricted: education	GCCC
923	Restricted: health and human services	GCCD
924	Restricted: natural resources and environmental protection	GCCE
925	Restricted: business, consumer services, and housing	GCCF

926	Restricted: transportation	GCCG
928	Restricted: corrections and rehabilitation	GCCH
929	Restricted: unemployment programs	GCCI
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: natural resources and environmental protection	GCDE
946	Committed: business, consumer services, and housing	GCDF
947	Committed: transportation	GCDG
948	Committed: corrections and rehabilitation	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: natural resources and environmental protection	GCEE
966	Assigned: business, consumer services, and housing	GCEF
967	Assigned: transportation	GCEG
968	Assigned: corrections and rehabilitation	GCEH
969	Assigned: unemployment programs	GCEI
955	Unassigned fund balance (Offset 982 GDFA)	GCFA
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
717	Managed Care Organization Enrollment Tax	GOBH
718	Retail Sales Taxes	GOBC
719	Intergovernmental	GOBD
720	Licenses and permits	GOBF
721	Cannabis Excise Tax	GOBU
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 income	GOBR
770	Insurance premiums	GOBJ
772	Escheat	GOBS
775	Other income	GOBT
EXPENDITURES (GOD_)		
802	Deferred payroll	GODX
808	General Government	GODB
810	Education	GODD
815	Health and human services	GODF
820	Natural resources and environmental protection	GODH
825	Business, consumer services, and housing	GODJ
830	Transportation	GODL
835	Corrections and rehabilitation	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
848	Debt Service-Principal Leases	GODT
850	Debt Service-Interest & Fiscal Charges	GODV
851	Debt Service-Interest Leases	GODV
856	Receipt of Accrued Int on Bond Sales	GODV
895	Debt Service-Principal NGC	GODT
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	Lease and other financing proceeds	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	GOFD
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
763	Non-Employer contributions	GOFO
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/Amortization	GOHJ
877	Other operating expenses (proprietary and fiduciary funds only)	GOHT
878	Other expenses (operating and nonoperating) - component units only	GOHT
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	Natural resources and environmental protection	GOEH
225	Business, consumer services, and housing	GOEJ
230	Transportation	GOEL
235	Corrections and rehabilitation	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 P - 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	200.300	Geothermal Resources Development Account	FTF transfers paid to counties & transfers to Fund 0940	SR

0035		100.100	Surface Mining and Reclamation Account	FTF transfers for expenditures as appropriated	IA - 100-100
0036	a	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	a	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		200.150	Mass Transit Revolving Account	Federal & local funds allocated to applicants to purchase vehicles	SR
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	a	200.150	Motor Vehicle Transportation Tax Account	Deposit of gas taxes. No longer active, balance remains until litigation is cleared	IA - 200-150
0064		200.150	Motor Vehicle License Fee Account	Motor vehicle and trailer coach license fees allocated to counties for county-determined use	SR
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
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	a	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		100.100	Alcohol Beverage Control Fund	GF feeder fund for the stated tax	IA - 100-100
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 Management Education Account	Fees used for grants to qualified public postsecondary educational institutions	SR
0094		680.100	Retail Sales Tax Fund	GF feeder fund for the stated tax	IA - 680-100
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	a	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		200.450	Abandoned Vehicle Trust Fund	Fee to pay for the cost of removal of abandoned vehicles by the CHP and local police	SR
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 Alcoholic 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 Account	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
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	a	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
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	a 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		200.250	Drinking Water Operator Certification Special Account	Fees from certification to educate issue and reissue certificates for water plant operators and supervisors	SR
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	a	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 improve	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
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 Account	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, 0359 & 0361	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	100.100	State School Fund	GF and FTF transfers pooled for distribution to K-12 and community college districts	IA - 100-100
0344	a 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	a 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
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	a 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		200.950	Indian Gaming Revenue Sharing Trust Fund	License fees from gaming machines for distribution to non compact tribes	SR
0367		200.950	Indian Gaming Special distribution Fund	State's share of gaming compacts for various gaming related activities	SR
0368	a	200.250	Asbestos Consultant Certification Account	Deposit fees charged for the training and certification of asbestos consultants	SR
0369	a	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	a	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	a	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
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	a	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 open-space purposes.	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	a	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	a	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
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 a	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 applications	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	California 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	680.100	Capitol Area Development Fund	JPA fund to build an office building. (Note Disclosure Only. Blocked on 02 Index).	CS
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		680.100	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	CS
0550		680.100	Medi-Cal Medical Education Supplemental Payment Fund	State/Donated monies to share the costs for medical education costs to medi-cal beneficiaries	CS
0551	a	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	Fess 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
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	a 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	650.900	Sacramento City Financing Authority Fund	Bond proceeds to construct California EPA Building	PPT
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	400.410	Administration Account	Monies to be expended for the administration of the Safe Drinking Water Act of 1997 (Fund 0629)	EN
0626	400.410	Water System Reliability Account	Monies to be expended for departmental expenses of Safe Drinking Water Act of 1997 (Fund 0629)	EN
0627	400.410	Source Protection Account	Monies to be expended for Sate expenses of Safe Drinking Water Act of 1997 (Fund 0629)	EN
0628	400.410	Small System Technical Assistance	Monies to be expended for Departmental expense of Technical Assistance of Safe Drinking Water Act of 1997	EN

0629		400.410	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	EN
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 system	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
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		680.100	Old Age and Survivors' Insurance Revolving Fund	Employer and employee contributions paid to federal government (included in fund 0830 of the audit)	CS
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	a	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		680.100	Rural Health Services Account, County Health Services Fund	Fund transfer for enhancing and maintaining rural health services (CH 51/90)	CS
0672		200.850	Child Health and Disability Prevention Treatment Account, CHSF	Fund transfer for risk pool for counties contracting with DHS for certain services	SR
0673		400.900	Passenger Equipment Acquisition Fund	Proceeds from sale of equipment obligations to finance equipment purchases	EN
0675		100.100	State Payroll Revolving Fund	Various fund transfers pooled for payment to employees	IA - 100-100
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		680.100	Small and Rural Hospital Supplemental Payment Fund	Monies used as non federal share of medical payments to small & rural hospitals	CS
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	a	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		100.100	Welfare Advance Fund	GF and FTF transfers pooled for distribution to counties	IA - 100-100
0698		900.300	Home Purchase Assistance Fund	Fund 0714 transfer for loans	CU
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
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	a	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	a	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		680.100	Refunding Escrow Account	Proceeds from the sale of refunding bonds	CS

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	a	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	a	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
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 Fund	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	a	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 Research 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		600.500	Annuitants' Health Care Coverage Fund	Employer contributions to prefund health care costs	PT
0834		200.850	Medi-Cal Inpatient Payment Adjustment Fund	Matching of state and federal funds for Medical payments to disproportionate share hospitals (Ch 280/91)	SR
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
0847	p	200.950	Asset Forfeiture Fund	A depository for asset forfeiture proceeds.	SR
0848		680.100	California Health Care for the Indigent Program Account, CHSF	Legislative appropriations for health care	CS
0849		680.100	Replacement Benefit Custodial Fund	Employee contributions to fund replacement benefits (Ch 798/90)	CS
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		200.100	Recreational Trails Fund	Federal funds allocated to the State in accordance with the Steve Symms National Recreational Trails Fund Act 1991	SR
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	a	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		200.850	Mental Health Managed Care Deposit Fund	State and county matching funds allocated to counties for mental health care contract	SR
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		200.850	State Hospital Account, Mental Health Facilities Fund	Fund 0351 transfer for transfer to DMH for program costs	SR
0873		680.100	Mental Health Facilities Fund, Institute for Mental Disease	Fund 0351 transfer for transfer to DMH for program costs	CS
0874		680.100	United States Flood Control Receipts Fund	FTF transfer allocated to counties	CS
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		680.100	DMV Local Agency Collection	Toll evasion penalty used to fund programs related to vehicle theft and drive under influence	CS
0878		200.100	United States Forest Reserve Fund	FTF transfer allocated to counties	SR
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		680.100	United States Grazing Fees Fund	FTF transfer allocated to counties	CS
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	a	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	SR
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		680.100	Condemnation Deposits Fund	Court ordered deposits from plaintiffs in condemnation proceedings	CS
0911		900.999	Educational Facilities Authority Fund	Operating fund for department issuing no-commitment debt	RO
0912		200.850	Health Care Deposit Fund	GF and FTF transfers pooled for distribution to health providers	IA - 200-850
0913		200.950	Industrial Relations Unpaid Wage Fund	Unpaid wages held and paid to workers	SR
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		200.950	Litigation Deposit Fund	Money received from litigation deposits; paid as directed by the court	SR
0922	a	400.900	California Economic Development Grant and Loan Fund	Small business loans	EN
0923	a	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	a	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		680.100	Special Deposit Fund	Deposits by State departments when no fund exists for the purpose of the money	CS
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 highway	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
0954		900.999	Student Loan Authority Fund	Revenue bonds to buy federally reinsured student loans	RO
0955	a	800.400	State Instructional Materials Fund	GF transfer for textbooks	AG
0956		100.100	State School Site Utilization Fund	Amounts withheld from apportionments transferred to GF	IA - 100-100
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		680.100	State School Deferred Maintenance Fund	Fund 0739 transfer allocated to K-12 districts	CS
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		200.300	Timber Tax Fund	Timber tax allocated to local governments	SR
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		200.950	Predevelopment Loan Fund	Appropriations from General Fund, loan and Interest repayment. Make loans for homes for low income recipients.	SR
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	a	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		680.100	Fiduciary Fund Outside Treasury	Department of Finance use only for budgetary purposes.	CS
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 Account	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	GF
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.	GF
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
1019		100.100	Safety Net Reserve Fund	A depository for funds to used for the purpose of maintaining existing program benefits and services for CalWorks	GF
1020		100.100	Infrastructure Stabilization Fund	To hold transfers from the General Fund for Infrastructure purposes	GF
1022		100.100	Budget Deficit Savings Account	A holding account once the Budget Stabilization Account reaches maximum level of 10% of the General Fund	GF
1023	a	100.100	CalWORKs Subaccount, Safety Net Reserve Fund	A depository for funds to used for the purpose of maintaining existing program benefits and services for CalWorks	GF
1024	a	100.100	Medi-Cal Subaccount, Safety Net Reserve Fund	To hold funds for the purposes of maintaining existing Medi-Cal program benefits and services	GF
1025	p	100.100	State Infrastructure and Maintenance Fund	To receive and hold fund for the purpose of funding state capital outlays	GF

1026		200.300	California Winter Rice Habitat Incentive Program Account	To fund contracts with nonpublic entites that are owners of record or with lessees of productive agriculural rice lands	SR
1027		100.100	Full-Day Kindergarten Facilities Account	One-time grants to school districts to construct new or retrofit existing school providing full-day kindergarten classrooms	GF
1028		100.100	Rapid Response Reserve Fund	Money in the fund used for costs such as shelter and transportation arising from immigration or human trafficking	GF
1029	p	100.100	The Public School System Stabilization Account	A Depository for specified funds transferred from the GF for state support of school and community college districts	GF
1030		100.100	Consumer Privacy Fund	Money in the fund will be used to offset any costs incurred by the state courts and the Attorney General in connection with the California Consumer Privacy Act of 2018.	GF
1031		100.100	California Institute for Regenerative Medicine Licensing Revenues and Royalties Fund	A depository for all royalty revenues received through intellectual property agreements established pursuant to the California Stem Cell Research and Cures Initiative	GF
2500	a	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
2503		200.150	SR-710 Rehabilitation Account	Proceeds from sales of surplus residential property used to repair surplus residential properties that will benefit citizens subject to displacement and citizens of low or moderate income.	SR
2504		200.150	Advance Mitigation Account, State Transportation Fund	Program was created to accelerate environmental requirements and reports in advance of transportation infrastructure project completion.	SR
2505		200.150	Rail Infrastructure Account, State Transportation Fund	To fund projects in the Rail Modernization Improvement Program benefiting fail corridor investments	SR
3000		200.300	Financial Surety Account Radiation Control	Financial Surety money to be used for decontamination, reclaiming and deposal 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 mkts	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
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	a 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	a 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	680.100	County Health Initiative Matching Fund	Interfund transfers from county agencies, local entities, or county organized health systems	CS
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. FY 15/16 - Moved from 250.100 once ERBs were defeased.	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 overcharges	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 code	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
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 Board.	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 program	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/work	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
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 OHII	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	a	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		200.850	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 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
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 practices.	SR
3196	200.300	Carpet Stewardship Penalty Subaccount, Integrated Waste Management Fund	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 Account	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 Fund	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	a	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	Health Plan Improvement Trust Fund	Money in the fund shall be available to the Center for Data Insights and Innovation (Center) for purposes specified in Health and Safety Code section 130204	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
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 PostreleaseCommunity 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, nondrug 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 benefitting naturally reproducing fish stocks by creating or enhancing fish habitat, increasing stream complexity, or both.	SR
3242	a 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	680.100	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.	CS

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	Civil Rights Enforcement and Litigation Fund	The fund shall consist of attorney's fees and costs awarded by a court to the Civil Rights Department when the department is the prevailing party in a civil action brought under the California Fair Employment and Housing Act, pursuant to Government Code section 12907 (b).	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
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	200.950	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	SR
3272	200.450	California Domestic Violence Prevention Fund	Specialized license plate fees to be used in implementing family violence prevention programs	SR
3273	100.100	Employment Opportunity Fund	To promote equal employment opportunities in hiring and promotion at community college districts	GF
3274	200.600	Social Services Subaccount-Vehicle License Fee Account	To provide vehicle license fee moneys to local agencies for the administration of various social service programs.	SR
3275	200.600	County Medical Services Program Subaccount, Vehicle License Fee Account	To provide vehicle license fee moneys to local agencies for the administration of medical service programs.	SR
3276	200.600	CalWORKs Maintenance of Effort Subaccount, Vehicle License Fee Account	To provide vehicle license fee moneys to local agencies for the administration of the CalWORKs program.	SR
3277	200.600	County Medical Services Program Growth Subaccount, Vehicle Fee Account	To provide vehicle license fee moneys to local agencies for the administration of medical service programs.	SR
3278	200.600	Mental Health Subaccount, Vehicle License Fee Account	To provide vehicle license fee moneys to local agencies for the administration of mental health programs.	SR
3279	200.600	Health Subaccount, Vehicle License Fee Account	To provide vehicle license fee moneys to local agencies for the administration of health programs.	SR
3280	200.600	General Growth Subaccount, Vehicle License Fee Growth Account	To provide vehicle license fee moneys to local agencies for the admin. of various health and social service programs.	SR
3281	200.600	Family Support Subaccount, Vehicle License Fee Account	To provide vehicle license fee moneys to local agencies for the administration of family support programs.	SR
3282	200.600	Child Poverty and Family Supplemental Support Subaccount, Vehicle License Fee Account	To provide vehicle license fee moneys to local agencies for the administration of family support programs.	SR
3283	200.600	County Medical Services Program Subaccount, Sales Tax Account	To provide sales tax moneys to local agencies for the administration of medical service programs.	SR
3284	200.600	County Medical Services Program Growth Subaccount, Sales Tax Growth Account	To provide sales tax moneys to local agencies for the administration of medical service programs.	SR
3285	200.250	Electronic Recording Authorization Fund	To pay the Attorney General's direct cost of regulation and oversight of a county's electronic recording delivery sys.	SR
3286	100.100	Safe Neighborhoods and Schools Fund	Disbursement of Funds: 25% to Depart of Ed., 10% to Vict Comp Clms BD. & 65% to BD of State Comm Corrections	GF
3287	100.100	Second Chance Fund	To support mental health treatment, substance abuse treatment, and diversion programs	GF

3288	200.250	Medical Marijuana Regulation and Safety Act Fund	To fund the establishment and support of regulatory activities performed by the Bureau of Medical Marijuana	SR
3290	200.150	Road Maintenance and Rehabilitation Account, State Transportation Fund	To administer the Road Maintenance and Rehabilitation Program in accordance with Streets and Highways Code section 2030 through 2038. The program addresses deferred maintenance on the state highway system and the local street and road system.	SR
3291	200.150	Trade Corridor Enhancement Account, State Transportation Fund	Additional tax imposed upon each gallon of diesel fuel pursuant to Revenue and Taxation Code section 60050 (b) used to fund corridor-based freight projects nominated by local agencies and the state in accordance with applicable sections of the Streets and Highways Code.	SR
3292	100.100	State Project Infrastructure Fund	\$1.3 billion transfer from the GF used to support state projects and capital outlay projects in accordance with GC section 14691 - 14697.	GF
3293	200.850	Health and Human Services Special Fund	To fund the nonfederal share of Medi-Cal managed care rates for health care services	SR
3294	200.250	Consumer Recovery Account	To fund the Real Estate Recovery Program (Program) established to pay victims of real estate fraud,	SR
3295	200.250	Education and Research Account	The advancement of education and research in real estate at the Univ of Calif, state and community colleges,	SR
3296	200.300	Flood Risk Management Fund	To administer and enforce unauthorized activities that adversely affects facilities of the State Plan of Flood Control.	SR
3297	200.250	Major League Sporting Event Raffle Fund	A GF loan and registration fees used to administer and enforce raffles conducted by eligible organizations that does beneficial or charitable work in accordance with Penal Code sections 320.5 and 320.6.	SR
3299	200.300	Oil and Gas Environmental Remediation Account	Civil penalties used to plug and abandon oil and gas wells, decommission attendant facilities, or otherwise remediate sites that the state supervisor determines could pose a danger to life, health, water quality, wildlife, or natural resources if there is no operator determined by the supervisor to be responsible for remediation or who is able to respond.	SR
3300	200.250	Ammunition Vendors Special Account	Ammunition vendor license fees and revenue transfers used to implement, administer and enforce the regulation of ammunition sales and purchases in accordance with Penal Code section 30385 - 30390.	SR
3301	200.300	Lead-Acid Battery Cleanup Fund	Moneys in this fund are expended for the following activities: (1) Investigation, site evaluation, cleanup, remedial action, removal, monitoring, or other response actions at any area of the state that is reasonably suspected to have been contaminated by the operation of a lead-acid battery recycling facility. (2) Administration and implementation of the Lead-Acid Battery Recycling Act of 2016. (3) Repayment of a loan described in HSC section 25215.59.	SR
3302	200.300	Safe Energy Infrastructure and Excavation Fund	Penalties used to cover operational expenses of the CA Underground Facilities Safe Excavation Board and to fund outreach and education programs that encourage safe excavation practices in accordance with GC 4216 - 4216.24.	SR
3303	100.100	Ammunition Safety and Enforcement Special Fund	A loan from the GF and ammunition purchase authorization fees used to implement, operate and enforce the ammunition authorization program in accordance with Penal Code section 30370 - 30395.	GF
3304	200.550	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	Cigarette taxes used to provide funding for existing healthcare programs, comprehensive tobacco prevention and control programs, and medical research of cancer, including heart and lung tobacco-related diseases.	IA - 200-550
3305	200.550	Healthcare Treatment Fund	Transfer of cigarette tax revenue used to increase funding for the existing healthcare programs in accordance with Revenue and Taxation Code section 30130.55 (a).	SR

3306	200.550	Graduate Medical Education Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	Transfer of cigarette tax revenue used to provide funding to the University of California for the purpose and goal of increasing the number of primary care and emergency physicians trained in California.	SR
3307	200.550	State Dental Program Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	Transfer of cigarette tax revenue used to provide funding to the State Department of Public Health state dental program for the purpose and goal of educating, preventing and treating dental disease, including dental diseases caused by use of cigarettes and other tobacco products.	SR
3308	200.550	Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	Transfer of cigarette tax revenue used to provide funding for law enforcement efforts to reduce illegal sales of tobacco products, to reduce cigarette smuggling, tobacco tax evasion, the sale of tobacco products without a license and the sale of counterfeit tobacco products; to enforce tobacco-related laws, court judgements, and legal settlements; and to conduct law enforcement training and technical assistance activities for tobacco-related statutes.	SR
3309	200.550	Tobacco Prevention and Control Programs Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	Transfer of cigarette tax revenue used to fund comprehensive tobacco prevention and control programs. Revenue in this fund is distributed to the State Department of Education for school programs to prevent and reduce tobacco use by young people and to the State Department of Public Health for tobacco-related control programs.	SR
3310	200.550	Medical Research Program Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	Transfer of cigarette tax revenue used to provide funds to the University of CA for medical research of cancer, heart and lung tobacco-related diseases and to supplement the Cigarette and Tobacco Products Surtax Medical Research Program.	SR
3311	200.850	Health Care Services Plan Fines and Penalties Fund	Use to cover California Major Risk Medical Insurance Program expenses, including program expenses that exceed subscriber contributions, and to cover expenses	SR
3312	200.300	Natural Resources and Parks Preservation Fund	To restore, preserve, protect, manage, or enhance California's natural, historical, or cultural resources or the environmental quality of the state	SR
3313	300.900	Southern California Veterans Cemetery Master Development Fund	Design, develop, construct, and equip a state-owned and state-operated Southern California Veterans Cemetery in accordance with Military and Veterans Code. Moneys appropriated by the Legislature	CP
3314	200.550	California Cannabis Tax Fund	To implement, administer, and enforce the Control, Regulate, and Tax Adult Use of Marijuana Act (AUMA) in accordance with Revenue and Taxation Code	SR
3315	200.250	Household Movers Fund, Professions and Vocations Fund	To administer the regulation and enforcement of the Household Movers Act in accordance with Business and Professions Code	SR
3316	200.950	Pet Lover's Fund, Specialized License Plate Fund	Moneys are allocated to the Department of Food and Agriculture to provide grant funds to eligible veterinary entities that offer low-cost or no-cost animal sterilization services, including implementation of program to perform marketing and promotional activities	SR
3317	200.450	Building Homes and Jobs Trust Fund	To streamline housing production, support affordable housing, increase home ownership opportunities, and provide other income-related housing grants and programs as specified. Majority of funds to flow to local governments.	SR
3318	200.550	Department of Public Health, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	To support programs providing grants and contracts to local law enforcement agencies to provide training and funding for the enforcement of state and local laws related to the illegal sales of tobacco to minors	SR
3319	200.550	Department of Tax and Fee Administration, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	To enforce laws that regulate the distribution and retail sales of cigarettes and other tobacco products	SR
3320	200.550	Department of Justice, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	Funds are distributed to local law enforcement agencies to support and hire front-line law enforcement peace officers for programs to enforce state and local laws related to the illegal sales and marketing of tobacco to minors	SR

3321	200.550	Department of Education, Tobacco Prevention and Control Programs Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	To prevent and reduce the use of tobacco and nicotine products by young people and to monitor the rate of decline in tobacco-related disparities for the purpose of eliminating those disparities	SR	
3322	200.550	Department of Public Health, Tobacco Prevention and Control Programs Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	Moneys are used for tobacco control programs by providing funds to state and local government agencies, tribes, universities and colleges, community-based organizations, and other qualified agencies	SR	
3323	200.850	Medi-Cal Emergency Medical Transport Fund	To enhance federal financial participation for ambulance services under the Medi-Cal program	SR	
3324	200.300	Safe and Affordable Drinking Water Fund	To help water systems provide an adequate and affordable supply of safe drinking water in both the near and long terms.	SR	
3325	200.600	County Intervention Support Services Subaccount, Support Services Account Local Revenue Fund 2011	To mitigate the impact of at risk federal Medicaid funds in accordance with Government Code	SR	
3326	200.300	Safe Drinking Water Small Community Emergency Grant Fund	A depository for money to be expended on grants for projects that meet specified requirements in Health and Safety Code section 116475	SR	
3327	200.450	Reversion Account Subaccount, Mental Health Services Fund	Money's in the Fund shall be used to undertake various activities related to the Sierra Nevada Region	SR	
3328	200.300	Pharmaceutical and Sharps Stewardship Fund	A depository for fee and penalties paid by covered entites, stewardship organization, programs operators and authorized collectors to fund state agencied regulatory activities	SR	
3329	200.250	Mobilehome Dispute Resolution Fund	To fund the costs of investigation of mobilehome parks for the purpose of enforcing the Mobilehome Residency Law.	SR	
3330	200.250	TNC Access for ALL Fund	Distribute funds to access providers for on-demand transportation programs or partnership for persons with disabilities and wheelchair users.	SR	
3331	100.100	Medi-Cal Drug Rebate Fund	To deposit rebates from drug manufacturers to fund the nonfederal share of the health care services for children, adults, seniors, and persons with disabilities enrolled in the Medi-Cal Program.	GF	
3333	200.550	Cannabis Tax Fund - Department of Tax and Fee Administration	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR	
3334	200.850	The Health Care Services Special Fund	To fund the nonfederal share of Medi-Cal managed care rates for health care services provided to children, adults, seniors, persons with disabilities, and persons dually eligible for Medi-Cal and Medicare.	SR	
3335	200.250	Cannabis Tax Fund - Department of Consumer Affairs	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR	
3336	p	200.250	Cannabis Tax Fund - Department of Food and Agriculture	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3337	p	200.250	Cannabis Tax Fund - Department of Public Health	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3338	200.250	Cannabis Tax Fund - Department of Fish and Wildlife	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR	
3339	200.250	Cannabis Tax Fund - State Water Resources Control Board	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR	
3340	200.250	Cannabis Tax Fund - Department of Pesticide Regulation	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR	
3341	p	200.550	Cannabis Tax Fund - State Controller's Office	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR

3342	p	200.550	Cannabis Tax Fund - Department of Finance	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3343	p	200.550	Cannabis Tax Fund - Legislative Analyst's Office	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3344	p	200.250	Cannabis Tax Fund - Department of Industrial Relations	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3345		200.250	Cannabis Tax Fund - Employment Development Department	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3346		200.550	Cannabis Tax Fund - Bureau of Cannabis Control - Allocation 2	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3347		200.550	Cannabis Tax Fund - California Highway Patrol - Allocation 2	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3348		200.550	Cannabis Tax Fund - Governor's Office of Business and Economic Development - Allocation 2	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3349		200.550	Cannabis Tax Fund - University of California San Diego Center for Medical Cannabis Research - Allocation 2	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3350		200.550	Cannabis Tax Fund - Department of Health Care Services, Youth Education, Prevention, Early Intervention and Treatment Account - Allocation 3	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3351		200.550	Cannabis Tax Fund - Department of Fish and Wildlife, Environmental Restoration and Protection Account - Allocation 3	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3352		200.550	Cannabis Tax Fund - Department of Parks and Recreation, Environmental Restoration and Protection Account - Allocation 3	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3353		200.550	Cannabis Tax Fund - California Highway Patrol, State and Local Government Law Enforcement Account - Allocation 3	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3354		200.550	Cannabis Tax Fund - Board of State and Community Corrections, State and Local Government Law Enforcement Account - Allocation 3	To cover reasonable costs incurred by the Department of Tax and Fee Administration for administering and collecting the taxes imposed by the Control, Regulate and Tax of AUMA.	SR
3356	p	200.850	Pharmaceutical and Sharps Stewardship Penalty Account	A depository for administrative penalties imposed on covered entities, stewardship organizations, program operators, and authorized collectors that sell, offer for sale, or provided a covered product in violation of the provisions of Ch. 1004.	SR
3357		250.300	The Supportive Housing Program Subaccount, Mental Health Services Fund	A depository for transfers from the Mental Health Services Fund for use by the CHFFA to meet its obligations under any service contracts entered into with the DHCD pursuant to Welfare and Institutions Code section 5849.35.	DS
3358	p	200.150	Truck Emission Check Fund	Money in the fund shall be used for the regulatory activities of the Heavy-Duty Vehicle Inspection and Maintenance Program for non-gasoline heavy-duty on-road motor vehicles with gross weight rating of more than 14,000 lbs. operating in California.	SR
3359		200.300	Certification and Compliance Fund	Money in the fund shall be used to cover the board's reasonable costs for the certification, audit, and compliance activities with respect to motor vehicles and engines sold in California.	SR
3360		200.450	Financial Empowerment Fund	Money in the fund shall be used for financial education and financial empowerment programs specified in Financial Code section 24001 for the at-risk population in California.	SR
3361		200.950	California Earthquake Safety Fund	Money in the fund shall be used for seismic safety and earthquake related programs.	SR

3362	200.850	PACE Oversight Fund of the State Department of Health Care Services	The DHCS shall expend money in the fund for reasonable costs to implement and administer activities identified in Welfare and Institutions Code section 14592 (c) through (j), inclusive, related to the California PACE.	SR
3363	200.250	Financial Protection Fund	To pay salaries and expenses of the Department of Financial Protection and Innovation, which has the responsibility for administering various laws	SR
3364	200.300	Department of Fish and Wildlife – California Environmental Quality Act Fund	The fund will be used to separately track and monitor revenues and expenditures related to the CEQA activities performed by the Department of Fish and Wildlife, as required by Fish and Game Code section 711.44.	SR
3365	p 200.600	California Access to Housing and Services Fund	Money in the fund will be used to reduce California street homelessness by increasing housing options for those experiencing homelessness.	SR
3366	p 200.550	Electronic Cigarette Excise Tax Fund	A depository for revenues collected from the Electronic Cigarette Excise Tax authorized by Revenue and Taxation Code section 31002 (a) (1) (A).	SR
3371	p 200.950	Aliso Canyon Recovery Account	This fund will be used to deposit moneys collected pursuant to an administrative enforcement or legal proceeding relating to the well failure at the Aliso Canyon natural gas storage facility.	SR
3372	200.950	Data Brokers' Registry Fund	A depository for data broker registration fees to offset the cost of establishing and maintaining an informational website for public access of the information provided by data brokers	SR
3373	200.300	Building Initiative for Low-Emissions Development Program Fund	To cover costs incurred by the California Energy Commission to administer the Building Initiative for Low-Emissions Development (BUILD) Program.	SR
3375	p 200.550	Loan Repayment Program Account, Healthcare Treatment Fund	Money in the fund will be used for loan repayment assistance to participating physicians or dentist under the Proposition 56	SR
3377	p 200.850	Center for Data Insights and Innovation Fund	Money in the fund shall be used to pay all costs arising from the implementation of Health and Safety Code, Division 109 and rendering services to state entities as required	SR
3378	100.100	Small Business Hiring Credit Fund	To provide financial relief for the economic disruptions resulting from COVID-19 that have resulted in unprecedented job loss	GF
3379	100.100	Gold State Stimulus Emergency Fund	Money in the fund will be used to the Golden State Stimulus tax refund payments	IA - 100-100
3380	200.600	Horse and Jockey Safety and Welfare Account	Money in the fund will be used for equine safety measures to improve the integrity and safety of horse racing	SR
3381	p 200.850	Health Care Affordability Reserve Fund	Money in this fund would be for the purpose of health care affordability programs operated by the California Health Benefit Exchange.	SR
3385	p 100.100	Transgender Wellness and Equity Fund	Funding grants to create programs, or funding existing programs, focused on coordinating transinclusive health care	GF
3388	p 200.550	Cannabis Fines and Penalties Account	A depository for fees and penalties collected pursuant to Business and Professions Code sections 26031.5 and 26210.	SR
3390	p 200.850	Mercury Thermostat Collection Program Fund	Payments required from each manufacturer, individually, or collectively with a group of manufacturers, pursuant to Health and Safety Code section 25214.8.11.2 (a) (1) (A) (i) used for The Department of Toxic Substances Control's actual and reasonable regulatory costs to administer, implement, and enforce the Mercury Thermostat Collection Act of 2021	SR

3391	p	200.850	Small and Rural Hospital Relief Fund	Money in the fund will be used to provide grants under the Small and Rural Hospital Relief Program to small, rural, and critical access hospitals that meet criteria specified in Health and Safety Code section 130078 (a), for the purpose of funding seismic safety compliance.	SR
3392	p	200.300	Nesting Bird Habitat Incentive Program Account, Fish and Game Preservation Fund	Money in the account will be used for the purposes of the Nesting Bird Habitat Incentive Program.	SR
3393	p	200.300	California Desert Conservation Program Fund Account	Money in the account will be used for the purposes of the California Desert Conservation Program.	SR
3394	p	200.550	California Electronic Cigarette Excise Tax Fund, Health Professions Career Opportunity Program	A depository for money received from the California Electronic Cigarette Excise Tax Fund for the purpose of funding the Department of Health Care Access and Information Health Professions Career Opportunity Program.	SR
3395	p	200.550	California Electronic Cigarette Excise Tax Fund, University of California Medical Education Account	To provide funding to the University of California to support the joint program in medical education between the University of California San Francisco (UCSF) School of Medicine, UCSF Fresno, and the University of California Merced.	
3396	p	200.850	Industrial Hemp Enrollment and Oversight Fund	Moneys in the fund will be used to carry out and implement the regulatory requirements, including, but not limited to, the nature and scope of the authorization activities and oversight, inspection, and enforcement activities established in Chapter 9 (commencing with section 111920) of Part 5 of Division 104 of the Health and Safety Code.	SR
3398	p	100.100	California Emergency Relief Fund	Money in the fund will be used to provide emergency resources or relief relating to state of emergency declarations proclaimed by the Governor.	GF
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 plans	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
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 sources	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 Coastal Protection Fund of 2006	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 2006	To fund the improvements of the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006.	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" in CA.	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 Enhancement Account	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 Account	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' farm and home purchase bond acts.	EN
6082	300.900	Housing for Veterans Fund	To provide multifamily housing to veterans and their families pursuant to the Veterans Housing and Homeless Prevention Act of 2014.	CP
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
6084	200.450	No Place Like Home Fund	Proceeds from the issuance of bonds, grants, interest payments, loan repayments used to reduce homelessness and provide affordable housing for individuals with mental illness.	SR
6085	200.300	California Border Environmental and Public Health Protection Fund	Bond proceeds and other sources used to assist appropriate agencies in the implementation of projects to resolve environmental and public health problems that directly threaten the health or environmental quality of CA residents.	SR
6086	300.450	2016 State School Facilities Fund	Proceeds of bonds used to provide aid to school districts, county superintendents of schools, and county boards of education of the state in accordance with the Leroy F. Greene School Facilities Act of 1998.	CP
6087	300.400	2016 California Community College Capital Outlay Bond Fund	Proceeds of bonds used to fund construction on existing campuses, including the construction of buildings and the acquisition of related fixtures, construction of facilities that may be used by more than one segment of public higher education (intersegmental).	CP
6088	200.300	California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All Funds	A depository for proceeds of bonds issued and sold.	SR
6089	200.450	Affordable Housing Bond Act Fund of 2018	A depository for proceed of bonds issued and sold pursuant to the Veteran and Affordabel Housing Bond Act of 2018	SR
6090	300.350	Children's Hospital Bond Act Fund of 2018	Monies distributed as grants to qualifying children's hospitals to be used for the Children's Hospital Program.	CP
6091	200.850	California Stem Cell Research and Cures Fund of 2020	Funding for grants or loans to fund research and construct facilities for research and to pay certain costs authorized in Health and Safety Code section 125291.100.	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		400.410	Public Water System, Safe Drinking Water SRF	Funds to provide oversight activities for the Safe Drinking Water State Revolving Fund loan and grant program.	EN
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
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	a	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		900.999	Charter School Security Fund	Interest payment on loans to charter schools made from the charter school revolving loan fund	RO
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		100.100	State Employees' Pretax Parking Fund	Employee comp voluntarily excluded from an employee's gross income to pay for his/her parking.	IA - 100-100
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 oaks.	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 & repayment	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		680.100	California Missions Foundation Fund	Deposit voluntary taxpayer contributions to restore and repair California missions	CS
8018		200.300	Salton Sea Restoration Fund	Deposit money collected from Imperial Irrigation District, the Coachella Valley Water District, and San Diego County Water	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	a	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 families	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	680.100	Child Support Payment Trust Fund	Child support payments to be received and processed by the State Disbursement Unit.	CS
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 Program.	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	a 200.950	ALS/Lou Gehrig's Disease Research Fund	To establish a systematic program to conduct research regarding the cause, cure, and prevention of ALS	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 cancer	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
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 Healty Food Financing Initiative Fund	For the purpose of expanding access to healthy foods in underserved communitites.	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	900.999	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.	RO
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	650.900	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.	PPT
8082	a 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	680.100	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	CS
8088	200.950	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.	SR
8089	680.100	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.	CS
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
8095	200.950	Historic State Capitol Fund	To Support the Historic State Capitol Commission	SR
8096	200.950	Department of Developmental Services Trust Fund	To provide housing and transitional services for people with developmental disabilities	SR

8097	200.950	Prevention of Animal Homelessness and Cruelty Fund	To support spay, neuter, and anti-cruelty activities to prevent and eliminate cat and dog homelessness	SR
8098	100.100	California Americans with Disabilities Act Small Business Capital Access Loan Program Fund	Loans to assist small businesses in financing projects that alter or retrofit small bus facilities	GF
8099	200.950	Public Interest Attorney Loan Repayment Account	To provide funding for the administration of the Public Interest Attorney Loan Prepayment Program	SR
8100	a 200.950	Renewable Energy Loan Loss Reserve Fund	Commercial loans for the purchase & installation of renewable energy system projects	SR
8101	400.900	California ABLE Administrative Fund	To implement is state government an existing federal law known as Achieving a Better Life Experience	EN
8102	100.100	California Seismic Safety Capital Access Loan Program Fund	Transfer from the GF, loan fees, moneys transferred from a small business assistance fund, federal moneys, interest or income earned used to assist residential property owners and small business owners in seismically retrofitting residences and small businesses with a priority on soft-story buildings and unreinforced brick and concrete buildings.	GF
8103	200.950	Type 1 Diabetes Research Fund	Voluntary contributions used for distribution of grants to authorized diabetes research organizations for the purposes of conducting research on Type 1 diabetes.	SR
8104	200.950	California Domestic Violence Victims Fund	Voluntary contributions distributed to domestic violence programs in CA with active status in accordance with Revenue and Taxation Code section 18711 - 18714.	SR
8105	200.300	Revive the Salton Sea Fund	Voluntary contributions used for distribution of competitive grants to provide funds or supplement funding of state, county and local agencies, nonprofit organizations, and projects identified as necessary for the restoration and maintenance of the Salton Sea, including projects identified by the Salton Sea Authority.	SR
8106	200.950	Special Olympics Fund	Voluntary contributions used to conduct the activities of the Special Olympics Northern California and the Special Olympics Southern California in support of children and adults with intellectual disabilities.	SR
8107	200.850	Whole Person Care Pilot Special Fund	Moneys that a participating government agency or entity elects to transfer used to fund the nonfederal share of Whole Person Care (WPC) pilot payments as authorized under the Medi-Cal 2020 Demonstration Project.	SR
8108	200.850	Global Payment Program Special Fund	Moneys that a designated public hospital or affiliated government agency or entity elects to transfer used as the source for the nonfederal share of Global Payment Program (GPP) payments as authorized under the Medi-Cal 2020 Demonstration Project.	SR
8109	200.950	Veterans' Home Morale, Welfare, and Recreation Special Fund	Transfers of moneys used to administer and regulate quality of life activities for the general welfare of veteran home residents.	SR
8110	200.300	Water Data Administration Fund	Voluntary donations used for the collection, management, and improvement of water and ecological data from multiple sources to create, operate, and maintain a statewide integrated water data platform.	SR
8111	400.900	Secure Choice Retirement Savings Administration Fund	Funding from nonprofit or private entities and federal funds used to pay all costs to administer the Secure Choice Retirement Savings Program. The Program is designed to promote greater retirement savings for California private employees in a convenient, voluntary, low-cost, and portable manner.	EN
8113	200.850	Designated Public Hospital Graduate Medical Education Special Fund	To support designated public hospitals and their affiliated government entities for the costs of training health care providers	SR
8116	200.450	Early Psychosis and Mood Disorder Detection and Intervention Fund	To provide funding for early psychosis and mood disorder detection and intervention	SR
8117	200.950	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	To establish a competitive grant program in accordance with Revenue and Taxation Code	SR

8118		200.950	Organ and Tissue Donor Registry Voluntary Tax Contribution Fund	To receive voluntary contributions for Donate Life California Organ and Tissue Registry section 7150.9 Health and Safety Code	SR
8119		200.950	CalTap Endowment Fund	To receive donations to further the purposes of the state's strategic plan for providing veterans with transitional assistance	SR
8120		200.300	Sierra Nevada Conservancy Fund	To provide funding to undertake various activities related to the Sierra Nevada Region in Public Resources Code section 33320	SR
8121		200.950	Schools Not Prisons Voluntary Tax Contribution Fund	Grants to nonprofit public charities for the purpose of funding academic and career readiness programs	SR
8122		200.450	National Alliance on Mental Illness California Voluntary Tax Contribution Fund	To receive voluntary contributions for the purpose of funding the Crisis Intervention Team	SR
8123		650.900	California ABLE Program Fund	This fund is created to receive deposits from designated beneficiaries or eligible individuals in connection with ABLE accounts for investment and use for qualified disability expenses.	PPT
8124		200.950	Suicide Prevention Voluntary Contribution Fund	To receive voluntary contributions to support programs designed to prevent suicide in rural and desert communities located in the state and crises centers located in the state that are active members of the National Suicide Prevention Lifeline.	SR
8125	p	200.450	California Outdoor Equity Account, State Parks and Recreation Fund	Money in the fund shall be used to establish the Outdoor Equity Grants Program.	SR
8126		200.950	College Student Health Center Sexual and Reproductive Health Preparation Fund	A depository for the purpose of providing private moneys in the form of direct allocations to the University of California and California State University for support of medication abortion readiness at each public university health center.	SR
8127		200.950	California Kids Investment and Development Savings Program Fund	To expand access to higher education through savings for each California resident child born on or after July 1, 2020, who is a California resident at the time of birth except for children whose parents or legal guardians have opted out.	SR
8128	p	200.300	Good Neighbor Authority Fund	Money in the fund shall be used to undertake forest health and fuel reduction projects on federal lands	SR
8129		200.300	School Energy Efficiency Program Fund	To fund the California Energy Commission's activities related to the design, administration, and implementation of the School Energy Efficiency Stimulus Program.	SR
8131	p	200.850	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	Voluntary contributions made by tax payers pursuant to Revenue and Taxation Code section 18857 (a).	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
8504		200.100	Military Department Workers' Compensation Fund	Moneys in the fund are expended for workers' compensation claims that are wholly or partially reimbursed by the federal government for personnel within the Military Department	IA - 200-100
8505		200.100	Coronavirus Relief Fund	A depository for moneys received from the federal government for relief of the effect of COVID-19.	SR
8506		200.100	Coronavirus Fiscal Recovery Fund of 2021	A depository for moneys received from the federal government for COVID-19 relief	SR
8507	p	200.850	Home & Community-Based Services American Rescue Plan Fund	Money in the fund reflects state funds required to be used to enhance, expand, or strengthen home and community-based services	SR
8814		200.950	Rape Kit Backlog Voluntary Tax Contribution Fund	To distribute grants to local agencies to be used for DNA testing in the processing of rape kits	SR

8815	200.950	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	To conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons	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	
9251	600.990	California Employers' Pension Prefunding Trust Fund	Prefunding contributions made by state and local agency employers that provide defined benefits plans for employees	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	
9331	200.150	High-Speed Rail Property Fund	The development, improvement and maintenance of the high-speed rail system	SR	
9333	400.550	Department of Water Resources Charge Fund	A depository for proceeds of revenue bonds issued pursuant to Water Code (WC) section 80540.	EN	
9334	p	400.900	Loan Repayment Program Account, Healthcare Treatment Fund	Fund will provide financial assistance for climate catalyst projects under the Climate Catalyst Revolving Fund Loan Program	EN
9335	p	900.999	Tax Revenue Anticipation Note Program Subaccount, California School Finance Authority Fund	A depository for proceeds from notes issued pursuant to the California School Finance Authority's Tax and Revenue Anticipation Notes (TRAN) Program.	RO
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. costs.	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 inventory	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 settlements.	IS	
9732	a	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 government	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	500.900	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	200.300	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	SR
9749	400.900	CalConserve Water Use Efficiency Revolving Fund	Moneys in the fund are to provide loans, grants and technical assistance to local agencies for water use efficiency	EN
9750	200.950	Immigrant Integration Fund	Moneys used for statewide plan for better implementation and coordination of immigrant assistance	SR
9751	500.900	Public Safety Communications Revolving Fund	Revenue used to pay all costs resulting from: (1) the transfer of the Public Safety Communications Division from the California Technology Agency to the Office of Emergency Services, (2) rendering services to the state or other public agencies, and (3) approved public safety communications projects.	IS
9752	300.900	CAL-Fire Infrastructure Projects Revolving Fund	Money transferred to this fund will be used for expenditures on projects the department is authorized to perform with respect to acquisition of real property or design, construction, alteration, repair, and improvement of facilities	CP
9753	500.600	Digital Innovation Services Revolving Fund	A depository for all revenues received from the sale of services rendered by the Office of Digital Innovation and all other moneys credited to the office from other sources.	IS
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
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
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
9147*		GW	Governmental activities - Net Pension Liability Adjustment	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-BIDCO)	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

1506 # of Funds

- * Indicates an artificial fund in the GAAP system that does not appear in the FISCAL or Budgetary/Legal systems and/or the UCM.
- p Pending CSA Review of New Fund Classification
- a Indicates abolished fund
- IA Internal Agency Fund that rolls into the hierarchy identified

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

Departments must submit a *separate GAAP* certification letter for *each business unit/organization* along with their year-end GAAP reports. The GAAP certification letter must provide a complete list of the GAAP basis 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.

The certification letter must be dated as of the date that the department's last GAAP journal entries are submitted to the SCO. If the department submits revised GAAP journal entries, an updated certification letter will be required for the journal entries to be accepted by the SCO.

All certification letters must include the following:

- Date
- Department name
- Department four-digit organization number
- The name and number of the funds 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 email address for each set of fund reports
- Department mailing address and the name and email addresses for the department Director and Chief of Accounting
- A certification statement signed by the officer responsible for fiscal administration

A list of each department's required documentation is provided in the annual GAAP Information Request sent to individual departments. Departments are still expected to identify any reportable changes or disclosures in accordance with GAAP in addition to those specified, and notify the SCO.

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) standards. This letter provides a list of several GASB standards that may require additional GAAP adjustments or disclosure if applicable to the organization. Please check the appropriate box to indicate whether each standard is applicable, and how you have complied and incorporated the transaction or disclosure in year-end reports, worksheets, and documents submitted for each fund it applies to. Only one Management Representation Letter is required for each organization, and both executive and fiscal services management representatives must sign the statement certifying that the representations made are true and correct.

An example of a Certification Letter and Management Representation Letter is attached to the email sent in each department's GAAP Information Request.

Memorandum

CERTIFICATION LETTER EXAMPLE ONLY – just list what you actually submit

State Controller's Office
State Accounting and Reporting Division
3301 "C" Street, Suite 760
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.

1. (REVISED) CERTIFICATION OF YEAR-END FINANCIAL REPORTS AND GAAP REPRESENTATIONS (when submitting a revision to the initial certification, please add the word "REVISED" on this line and underline as indicated)

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 Lease
Schedules, 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 Statement 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, 2023.

a. Component Units

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus - An Amendment of GASB Statements No. 14 and No. 34*, 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 Statement 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 Statement No. 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, 2023.
- 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, 2023.
- We have identified one or more component units that existed during the fiscal year ended June 30, 2023, 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 Financial 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 Statement 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 Statement 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, 2023.
- 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, 2023.
- We have identified one or more SCA's that existed during the fiscal year ended June 30, 2023, and have provided the SCA determination checklist and all documentation 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 Statement 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 Statement 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 ended June 30, 2023.
- 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, 2023.
- We have identified one or more pollution remediation obligations that existed during the fiscal year ended June 30, 2023, 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 Statement No. 48 plain language summary is available for reference at the SCO’s website. Please check all applicable boxes:

I have reviewed GASB Statement 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 or intra-entity transfers of assets or future revenue to report for the fiscal year ended June 30, 2023.
- 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, 2023.
- 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, 2023, 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 Statement 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 Statement 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, 2023.
- 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, 2023.
- We have identified that one or more capital assets impairments and/or the associated insurance recoveries existed during the fiscal year ended June 30, 2023, 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. Paragraph 10 of GASB Statement No. 92, *Omnibus 2020*, amends GASB Statement No. 69 paragraph 34 to include instructions for measuring Asset Retirement Obligations (as identified in GASB Statement No. 83) that are assumed during a government acquisition.

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

The GASB Statement No. 92 plain language summary is available for reference at the SCO's website.

Please check all applicable boxes:

We have reviewed GASB Statement 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, 2023.
- 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, 2023.
- We have identified one or more government combinations or disposals of government operations that existed during the fiscal year ended June 30, 2023, and have provided the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

Furthermore, we have reviewed GASB Statement No. 92 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 Asset Retirement Obligations (as identified in GASB Statement No. 83) acquired through government combinations or disposals of government operations to report for the fiscal year ended June 30, 2023.
- We have identified, accounted for, and disclosed all required information relating to Asset Retirement Obligations acquired through government combinations or disposals of government operations in our attached audited financial statements for the fiscal year ended June 30, 2023.
- We have identified one or more Asset Retirement Obligations acquired through government combinations or disposals of government operations that existed during the fiscal year ended June 30, 2023, and have provided the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

g. Nonexchange Financial Guarantees

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, requires governments that extend a nonexchange financial guarantee to a legally separate entity or individual to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee.

The GASB Statement No. 70 plain language summary is available for reference at the SCO’s website.

Please check all applicable boxes:

I have reviewed GASB Statement No. 70, as it relates to accounting and reporting for nonexchange financial guarantees, and analyzed our activities during the fiscal year and;

- We have determined that we have no nonexchange financial guarantees to report for the fiscal year ended June 30, 2023.
- We have identified, accounted for, and disclosed all required information relating to nonexchange financial guarantees in our attached audited financial statements for the fiscal year ended June 30, 2023.
- We have identified one or more nonexchange financial guarantees that existed during the fiscal year ended June 30, 2023, and have provided the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

h. Tax Abatement Disclosures

GASB Statement No. 77, *Tax Abatement Disclosures*, provides financial statement users with essential information about the nature and magnitude of the reduction in government tax revenues through tax abatement programs.

Please check all applicable boxes:

I have reviewed GASB Statement No. 77, as it relates to accounting and reporting of tax abatement disclosures, and analyzed our activities during the fiscal year and;

- We have determined that we have no tax abatement disclosures to report for the fiscal year ended June 30, 2023.
- We have identified, accounted for, and disclosed all required information relating to tax abatements in our attached audited financial statements for the fiscal year ended June 30, 2023.
- We have identified tax abatements that existed during the fiscal year ended June 30, 2023, and have provided the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

i. Blending Requirements for Certain Component Units

GASB Statement No. 80, *Blending Requirements for Certain Component Units*, establishes additional blending requirements to improve financial reporting by clarifying the financial statement presentation requirements for certain component units.

Please check all applicable boxes:

I have reviewed GASB Statement No. 80, as it relates to accounting and reporting for additional blending requirements for certain component units, and analyzed our activities during the fiscal year and;

- We have determined that we have no additional blending requirements for component units to report for the fiscal year ended June 30, 2023.
- We have identified, accounted for, and disclosed all required information relating to additional blending requirements for certain component units in our attached audited financial statements for the fiscal year ended June 30, 2023.
- We have identified additional blending requirements for certain component units that existed during the fiscal year ended June 30, 2023, and have provided the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

j. Irrevocable Split-Interest Agreements

GASB Statement No. 81, *Irrevocable Split-Interest Agreements*, requires that a government that receives a charitable donation of cash or real property pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement.

Please check all applicable boxes:

I have reviewed GASB Statement No. 81, as it relates to accounting and reporting for irrevocable split-interest agreements, and analyzed our activities during the fiscal year and;

- We have determined that we have no irrevocable split-interest agreements to report for the fiscal year ended June 30, 2023.
- We have identified, accounted for, and disclosed all required information relating to irrevocable split-interest agreements in our attached audited financial statements for the fiscal year ended June 30, 2023.
- We have identified one or more irrevocable split-interest agreements that existed during the fiscal year ended June 30, 2023, and have provided the SCO with all necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

k. Asset Retirement Obligations

GASB Statement No. 83, *Asset Retirement Obligations (ARO)*, provides guidance on the accounting and financial reporting for certain asset retirement obligations, which represent legally enforceable liabilities associated with the retirement of tangible capital assets. The GASB Statement No. 83 plain language summary is available for reference at the SCO's website.

Please check all applicable boxes:

I have reviewed GASB Statement No. 83, as it relates to accounting and reporting liabilities for certain asset retirement obligations and;

- We have determined that we have no asset retirement obligations to report for the fiscal year ended June 30, 2023.
- We have identified, accounted for, and disclosed all required information relating to asset retirement obligations in our attached audited financial statements for the fiscal year ended June 30, 2023.
- We have identified one or more asset retirement obligations that existed during the fiscal year ended June 30, 2023, and have provided all documentation supporting the asset retirement obligation determination and the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

l. Majority Equity Interests

GASB 90 provides guidance on the accounting and financial reporting for majority equity interests, which represent majority ownership in a legally separate organization. The GASB Statement No. 90 plain language summary is available for reference at the SCO's website.

Please check all applicable boxes:

I have reviewed GASB Statement No. 90, as it relates to accounting and reporting for majority equity interests and;

- We have determined that we have no majority equity interests to report for the fiscal year ended June 30, 2023.
- We have identified, accounted for, and disclosed all required information relating to our majority equity interests in our attached audited financial statements for the fiscal year ended June 30, 2023.
- We have identified one or more majority equity interests that existed during the fiscal year ended June 30, 2023, and have provided all documentation supporting the interest and the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

m. Other Liabilities

Departments are to disclose liabilities as to identify potential loss or gain contingencies and other liabilities that do not arise from pending or threatened litigation, which do not fall under the purview of GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations* and GASB Statement No. 83, *Asset Retirement Obligations (ARO)*.

Please check all applicable boxes:

I have reviewed the Year-End Financial Reports Information GAAP Basis, as it relates to accounting and reporting for other liabilities and;

- We have determined that we do not have any potential loss or gain contingencies and other liabilities in excess of the \$10 million threshold to report for the fiscal year ended June 30, 2023.
- We have identified, accounted for, and disclosed all potential loss or gain contingencies and other liabilities in excess of the \$10 million threshold in our financial statements for the fiscal year ended June 30, 2023.
- We have identified all loss or gain contingencies and other liabilities in excess of the \$10 million threshold to report for the fiscal year ended June 30, 2023, and have provided all documentation supporting the loss or gain contingencies and other liabilities with the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

n. Leases

GASB 87 establishes a single model of accounting and financial reporting for leases. A lease is defined as a contract that conveys control of the right-to-use another entity’s nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction.

For the purpose of the disclosures below, departments need only report leases with maximum lease terms greater than 12 months and total future lease payments of \$100,000 or more. Additional exclusions may apply. Please see [GASB 87 implementation resources](#) available at the SCO’s website for further details.

Please check all applicable boxes:

We have reviewed GASB Statement No. 87, as it relates to accounting and reporting for leases and;

- We have determined that we have no leases to report for the fiscal year ended June 30, 2023.
- We have identified, accounted for, and disclosed all required information relating to our leases in our attached audited financial statements for the fiscal year ended June 30, 2023.
- We have identified one or more leases that existed during the fiscal year ended June 30, 2023, and have provided all documentation supporting the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

o. Subscription-Based Information Technology Arrangements (SBITAs)

GASB 96 provides guidance on the accounting and financial reporting for SBITAs. A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets) as specified in the contract for a period of time in an exchange or exchange-like transaction.

For the purpose of the disclosures below, departments need only report SBITAs with maximum subscription terms greater than 12 months and total future or upfront subscription payments of \$50,000 or more. Additional exclusions may apply. Please see [GASB 96 implementation resources](#) available at the SCO's website for further details.

Please check all applicable boxes:

We have reviewed GASB Statement No. 96, as it relates to accounting and reporting for SBITAs and;

- We have determined that we have no SBITAs to report for the fiscal year ended June 30, 2023.
- We have identified, accounted for, and disclosed all required information relating to our SBITAs in our attached audited financial statements for the fiscal year ended June 30, 2023.
- We have identified one or more SBITAs that existed during the fiscal year ended June 30, 2023, and have provided all documentation supporting the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

p. Accounting for Interest Cost Incurred before the End of a Construction Period

GASB 89 requires that interest costs incurred before the end of the construction period be recognized in the period in which the cost is incurred as an expense in proprietary fund financial statements, and as an expenditure in governmental fund financial statements.

Please check all applicable boxes:

We have reviewed GASB Statement No. 89, as it relates to accounting and reporting for Interest Cost Incurred before the End of a Construction Period, and;

- We have determined that we have no interest cost incurred before the end of a construction period to report for the fiscal year ended June 30, 2023.
- We have interest cost incurred before the end of a construction period, and have recognized such interest cost as an expense/expenditure for the period, and have not included such interest cost in the historical cost of the related capital asset in our attached audited financial statements for the fiscal year ended June 30, 2023.
- We have interest cost incurred before the end of a construction period that we have recognized as an expense/expenditure for the period, and have not included such interest cost in the historical cost of the related capital asset during the fiscal year ended June 30, 2023. We have provided all documentation supporting the necessary GAAP adjustments and disclosure information to SCO in the attached GAAP information transmittal.

q. General Financial Statement Assertions

To the best of our knowledge, we make the following assertions to the SCO in regards to the department’s financial statements:

- Existence – Assets, liabilities, equity/fund balances, and revenue and expense/ expenditure balances reflected in the financial statements represent amounts that exist.
- Occurrence – The financial statements reflect transactions that actually took place.
- Completeness – All transactions, assets, liabilities, and equity/fund balances that should have been recorded during the reporting period are reflected in the financial statements; all required GAAP financial statement disclosure information has been provided to SCO.
- Accuracy – All transactions have been recorded at the appropriate amounts.
- Cutoff – All transactions have been recorded in the correct accounting period.
- Classification – All transactions have been recorded to the proper accounts.
- Rights and Obligations – The department owns or controls the rights to assets, and has an obligation for liabilities reported in the financial statements.
- Valuation and Allocation – All transactions, assets, liabilities, and equity/fund balances reported to SCO accurately reflect any necessary valuation or allocation adjustments.
- Presentation and Disclosure – Financial information provided to SCO has been appropriately and clearly presented and described.

- We are unable to make one or more of the assertions described above to the SCO, which warrants further explanation:

r. Fraud, Conflicts of Interest, Compliance, and Maintenance of Internal Controls

- We have not committed, and have no knowledge of, significant uncorrected errors or omissions; instances of fraud or misappropriation of assets; or other violations as described in the provisions of Article 2, Chapter 1, Part 3, Division 3, Title 2, Government Code (commencing with Section 13030), that directly impact the department's financial statements.
- We have not committed, and have no knowledge of, violations of applicable laws, regulations, policies, or procedures; conflicts of interest; or other violations as described in the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090) that directly impact the department's financial statements.
- We have maintained a system of oversight processes and internal controls over financial transactions and reporting that is effective in the prevention and detection of fraud and errors, consistent with the requirements of Chapter 5, Part 3, Division 3, Title 2, Government Code (commencing with Section 13400). We have no knowledge of significant deficiencies or material weaknesses in the department's internal control structure that directly impact the department's financial statements.
- We are aware of the following reportable condition(s) inconsistent with the requirements described above, which warrants further explanation:

Sincerely,

Signed: _____
Executive Management Representative

Date _____

Printed Name/Title

Signed: Fiscal Services Management Representative

Date _____

Printed Name/Title

Appendix R – Unaudited GAAP Statements & Adjustments

1) Governmental & Fiduciary Funds

Purpose

The ACFR is prepared by making GAAP adjustments to the amounts reported in the State of California's *Budgetary/Legal Basis Annual Report*, which is also prepared by SCO. We are asking agencies to provide certain GAAP adjustments because the information is available only at the agency level.

Instructions

- The GAAP adjustments are due by **May 31, 2024**.
- GAAP adjustments provided by your office for the prior year, including any changes that our office made to those adjustments are available upon request to the SCO.
- If the same circumstances apply, please provide the comparable adjustments in the current fiscal year tabs of the attached Excel file. **If no adjustment is required for the current year, please enter “NO ADJUSTMENT” above the specific column and fund. This will explicitly state to the SCO that no adjustment is needed for that fund.**
- Provide adjustments to report reimbursements as revenues for interfund services provided.
- Provide adjustments only for amounts greater than one million dollars (\$1,000,000). This is inclusive of all the funds of an agency and not limited to funds included in the GAAP information request.
- For adjustments to Due From Other Funds (024), Due To Other Funds (620), Transfers In (790), and Transfers Out (890), **please include the fund number of the related fund in the explanation of the adjustments**. If the amount of the adjustment is related to more than one fund, you must identify the fund number and the amount for each fund.
- Agencies with large encumbrances to local governments or for contracts that do not result in State assets should refer to #5 or #7 in the Examples of GAAP Adjustments for Governmental and Fiduciary Funds. Please ensure that you reduce the Reserve for Encumbrances for grant commitments and include the term “grant commitments” or “commitment contracts” in the explanation of the adjustment.
- If your agency has any long-term obligations (loans payable to outside entities, benefits payable, contract and notes payable, etc.) that are greater than one million dollars (\$1,000,000), please add them to the Schedule of Changes in Long-term Obligations form in the Fd. XXXX - Debt tab of the attached Excel file.

2) Proprietary Funds

Purpose

The proprietary fund statements are prepared by making GAAP adjustments to the amounts reported in the State of California's *Budgetary/Legal Basis Annual Report*, which is also prepared by SCO.

Instructions

The proprietary fund information is due by **May 31, 2024**.

Please provide the following proprietary fund information in the attached Excel file:

- **GAAP adjustments**

1. The Excel file included in the GAAP information request contains the GAAP adjustments provided by your office for the prior year, including any changes that our office made to those adjustments.
2. If the same circumstances apply, please provide the comparable adjustments in the current fiscal year tabs of the attached Excel file. **If no adjustment is required for the current year, please enter "NO ADJUSTMENT" above the specific column and fund. This will explicitly state to the SCO that no adjustment is needed for that fund.**
3. Included in the current year tab, are the reversing and reestablishing entries that need to be made in order to adjust the Budgetary/Legal Basis beginning fund net position to the GAAP basis beginning fund net position (the GAAP system starts the new fiscal year with the Budgetary/Legal Basis fund net position).
4. For adjustments to Due From Other Funds (024), Due To Other Funds (620), Transfers In (790), and Transfers Out (890), **please include the fund number of the related fund in the explanation of the adjustments.** If the amount of the adjustment is related to more than one fund, you must identify the fund number and the amount for each fund.

- **Statement of Net Position:**

1. The reversing and reestablishing entries and the current year GAAP adjustments provided need to be added to the Budgetary/Legal Basis balance sheet amounts (reclassified to GAAP accounts) to derive the ending GAAP balances.
2. Assets and liabilities should be classified as current or noncurrent based on whether they are expected to generate or use cash within 12 months of the end of the fiscal period.

3. In the Assets section of the Statement of Net Position, restricted assets should be reported separately from the other assets.
4. Please note that investments should be reflected at "Fair Value," unless there is an exception offered in GASB Statement No. 72, *Fair Value Measurement and Application*; the gain or loss from investments should be reflected in the operating statement, and the method of valuation should be included in the notes.
 - a. As of the latest valuation date, the difference between the book value and fair value of the Pooled Money Investment Account was not significant. As a result, the cash and pooled investments for this year's report will not need to be adjusted to fair value. Our office will notify you if this changes.
 - b. Generally accepted accounting principles (GAAP) offer the option to separately show the change in the fair value of investments on the operating statement. Please include the change in the fair value of investments within the investment income amount, so that we have consistent reporting for the ACFR.
5. Capital assets are required to be shown in detail (e.g. land, buildings, equipment, infrastructure, construction in progress, etc.). Accumulated depreciation should also be shown in detail and properly classified in the correct category. Please refer to the format in the attached PDF file.
6. Deferred outflows of resources are reported after the Asset section of the Statement of Net Position. Deferred outflows of resources are the consumption of net assets by the government that are applicable to future reporting periods. These balances have a natural debit balance; therefore, there will be an increase in net position similar to assets.
7. Deferred inflows of resources are reported after the Liability section of the Statement of Net Position. Deferred inflows of resources are acquisitions of net assets by the government that are applicable to future reporting periods. These balances have a natural credit balance; therefore, there will be a decrease in net position similar to liabilities.
8. Net position is the residual of all other elements presented in a statement of financial position. Net position is the net of current assets plus noncurrent assets and deferred outflows of resources less current liabilities plus noncurrent liabilities and deferred inflows of resources.
9. Net position should be divided into three categories: Net Investment in Capital Assets, restricted, and unrestricted net position.
 - **Net investment in capital assets** consists of capital assets less accumulated depreciation reduced by the outstanding balances of bonds; mortgages; notes; or other borrowings that are attributable to the acquisition; construction; or improvement of

those assets. **Please provide detail to support your agency's Net Investment in Capital Assets calculation.**

- **Restricted** component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets
- **Unrestricted** component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.
- **Statement of Revenues, Expenses, and Changes in Fund Net Position:**
 1. The reversing and reestablishing entries and the current year GAAP adjustments need to be added to the Budgetary/Legal Basis operating statement amounts (reclassified to GAAP accounts) to derive the ending GAAP balances. It is noted that the SCO will post the reversing and reestablishing entries for the current fiscal year.
 2. The report should include the following main categories: Operating Revenues, Operating Expenses, and Nonoperating Revenues (Expenses).
 3. Operating income (loss) should be shown as the difference between total operating revenue and total operating expenses.
 4. Income (loss) before capital contributions and transfers should be shown.
 5. Capital contributions, transfers in, and transfers out should be show separately.
 6. Change in net position should agree with the difference between total net position on July 1 and June 30 of the reporting year.
- **Statement of Cash Flows**
 1. Provide a Statement of Cash Flows using the direct method for each proprietary fund. Under the direct method, proprietary funds must report major classes of gross cash receipts and cash payments in addition to a reconciliation of operating income (loss) to net cash provided by (used in) operating activities.
 2. The “Net cash provided by (used in) operating activities” should agree with the “Net cash provided by (used in) operating activities” amount from the reconciliation.

3. The ending cash balance on this statement should equal the cash and pooled investments amount on the Statement of Net Assets.

If applicable, please complete the information in the Schedule of Debt Service Requirements tab and the Note Disclosure for Defeasance tab in the Excel file provided for the proprietary funds that have bonds outstanding at June 30. If maturity occurs beyond the dates provided on the Schedule of Debt Service form, please include an additional line.

3) Component Units

Purpose

The component unit financial statements are prepared by making GAAP adjustments to the amounts reported in the State of California's *Budgetary/Legal Basis Annual Report*, which is also prepared by SCO.

Instructions

The component unit fund information is due by **May 31, 2024**.

Please provide the following component unit fund information in the attached Excel file:

- **GAAP adjustments**

1. The Excel file included in the GAAP information request contains the GAAP adjustments provided by your office for the prior fiscal year, including any changes that our office made to those adjustments.
2. If the same circumstances apply, please provide the comparable adjustments for the current fiscal year tabs of the attached Excel file. **If no adjustment is required for the current year, please enter "NO ADJUSTMENT" above the specific column and fund. This will explicitly state to the SCO that no adjustment is needed for that fund.**
3. Included in the current year tab, are the reversing and reestablishing entries that need to be made in order to adjust the Budgetary/Legal Basis beginning fund balance/net position to the GAAP basis beginning fund balance/net position (the GAAP system starts the new fiscal year with the Budgetary/Legal Basis fund balance/net position).
4. For adjustments to Due From Other Funds (024), Due To Other Funds (620), Transfers In (790), and Transfers Out (890), **please include the fund number of the related fund in the explanation of the adjustments**. If the amount of the adjustment is related to more than one fund, you must identify the fund number and the amount for each fund.

- **Statement of Net Position:**

1. The reversing and reestablishing entries and the current year GAAP adjustments provided need to be added to the Budgetary/Legal Basis balance sheet amounts (reclassified to GAAP accounts) to derive the ending GAAP balances.
2. Assets and liabilities should be classified as current or noncurrent based on whether they are expected to generate or use cash within 12 months of the end of the fiscal period.

3. In the Assets section of the Statement of Net Position, restricted assets should be reported separately from the other assets.
4. Please note that investments should be reflected at "Fair Value," unless there is an exception offered in GASB Statement No. 72, *Fair Value Measurement and Application*; the gain or loss from investments should be reflected in the operating statement, and the method of valuation should be included in the notes.
 - a. As of the latest valuation date, the difference between the book value and fair value of the Pooled Money Investment account was not significant. As a result, the cash and pooled investments for this year's report will not need to be adjusted to fair value. Our office will notify you if this changes.
 - b. Generally accepted accounting principles (GAAP) offer the option to separately show the change in the fair value of investments on the operating statement. Please include the change in the fair value of investments within the investment income amount, so that we have consistent reporting for the ACFR.
5. Capital assets are required to be shown in detail (e.g. land, buildings, equipment, infrastructure, construction in progress, etc.). Accumulated depreciation should also be shown in detail and properly classified in the correct category. Please refer to the format in the attached PDF file.
6. Deferred outflows of resources are reported after the Asset section of the Statement of Net Position. Deferred outflows of resources are the consumption of net assets by the government that are applicable to future reporting periods. These balances have a natural debit balance; therefore, there will be an increase in net position similar to assets.
7. Deferred inflows of resources are reported after the Liability section of the Statement of Net Position. Deferred inflows of resources are acquisitions of net assets by the government that are applicable to future reporting periods. These balances have a natural credit balance; therefore, there will be a decrease in net position similar to liabilities.
8. Net position is the residual of all other elements presented in a statement of financial position. Net position is the net of current assets plus noncurrent assets and deferred outflows of resources less current liabilities plus noncurrent liabilities and deferred inflows of resources.
9. Net position should be divided into three categories: Net Investment in Capital Assets, restricted, and unrestricted net position.
 - **Net investment in capital assets** consists of capital assets less accumulated depreciation reduced by the outstanding balances of bonds; mortgages; notes; or other borrowings that are attributable to the acquisition; construction; or improvement of those assets. **Please provide detail to support your agency's Net Investment in Capital Assets calculation.**
 - **Restricted** component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets.

- **Unrestricted** component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.
- **Statement of Activities**
 1. The reversing and reestablishing entries and the current year GAAP adjustments need to be added to the Budgetary/Legal Basis operating statement amounts (reclassified to GAAP accounts) to derive the ending GAAP balances.
 2. The report should include the following main categories: Operating Expenses, Program Revenues, and General Revenues.
 3. Change in net position should agree with the difference between total net position on July 1 and June 30 of the reporting year.

Appendix S – Instructions for GAAP Journal Entry Revisions

Purpose:

To ensure the integrity of California’s financial statements, the SCO now requires an explicitly stated Revision Column to be used by departments when submitting revisions to previously submitted GAAP adjustments. New to the GAAP workbooks will be a “GAAP Revision Instructions” worksheet in the first tab of each department’s Year-End GAAP Agency Request workbook, which includes directions for posting revised GAAP journal entries. The Departments should observe the following general guidelines when submitting revised GAAP journal entries to SCO:

- GAAP journal entries must be submitted in a manner that is progressive. For revisions, the department should make ***NO CHANGES*** to the original entries provided to SCO in previous versions of the journal entry workbook.
- Corrections to original entries must be provided in a separate column. For each subsequent revision of amounts in the journal entry workbook, a new column must be established for only that particular revision, identified by the revision date.
- The correcting journal entries should reflect only the net difference posted to each account number to arrive at the final GAAP adjustment amounts. It is the department’s responsibility to calculate these net differences to GAAP adjustment amounts for each correction submitted.
- Correcting journal entries not provided to SCO in the prescribed manner are subject to rejection.

Instructions:

- 1 *Follow the steps outlined in the "GAAP Revision Instructions" worksheet to make changes to previously submitted GAAP entries. This worksheet will be included as the first tab in the GAAP adjustment workbook included with each department’s Year -End GAAP Agency Request. If a tab was not included please contact the SCO State Government Reporting Bureau (SGR) at SGR@sco.ca.gov and one will be provided.*

Please note that additional columns are to be added to the GAAP adjustment workbooks and will be used to track and communicate all journal entry revisions.

- 2 *Identify the Fund and Entry Number that requires revision in the previously submitted GAAP adjustment workbook.*

GAAP Adjusting Entries						
Fund: 1234 Example Fund						
Agency: 0000 Department of XYZ						
Fiscal Year 2021-22						
ACCT. #	ACCOUNT TITLE	ENTRY 1	ENTRY 2	GRAND TOTAL		
011	CASH & POOLED INVESTMENTS			0		
012	INVESTMENTS			0		
022	RECEIVABLES-ACCOUNTS	75,000		75,000		
415	RECEIVABLES-ACCOUNTS - NONCURRENT			0		
024	DUE FROM OTHER FUNDS			0		
025	DUE FROM OTHER GOVERNMENTS			0		
028	PREPAID ITEMS			0		
436	INTERFUND RECEIVABLE			0		
032	OTHER ASSETS			0		
610	ACCOUNTS PAYABLE			0		
620	DUE TO OTHER FUNDS			0		
625	DUE TO COMPONENT UNITS			0		
630	DUE TO OTHER GOVERNMENTS			0		
635	INTERFUND PAYABLE			0		

Department of XYZ identifies a revised Entry is needed for Fund 1234 Entry 1.

3 Insert a blank column to the right of the Entry Number that requires revision. Highlight this column yellow.

GAAP Adjusting Entries					
Fund: 1234 Example Fund					
Agency: 0000 Department of XYZ					
Fiscal Year 2021-22					
ACCT. #	ACCOUNT TITLE	ENTRY 1		ENTRY 2	GRAND TOTAL
011	CASH & POOLED INVESTMENTS				0
012	INVESTMENTS				0
022	RECEIVABLES-ACCOUNTS	75,000			75,000
415	RECEIVABLES-ACCOUNTS - NONCURRENT				0
024	DUE FROM OTHER FUNDS				0
025	DUE FROM OTHER GOVERNMENTS				0
028	PREPAID ITEMS				0
436	INTERFUND RECEIVABLE				0
032	OTHER ASSETS				0
610	ACCOUNTS PAYABLE				0
620	DUE TO OTHER FUNDS				0
625	DUE TO COMPONENT UNITS				0
630	DUE TO OTHER GOVERNMENTS				0
635	INTERFUND PAYABLE				0

Insert a blank column to the right of the entry that needs a revised entry

- 4 The “GAAP Revision Instructions” worksheet will include the “Revision Header.” Please use this header for the blank column created. In the event that multiple entries are needed for the same correction date, just add another column to the right of each impacted original entry.

For all entries submitted for a common revision date, please identify them with the same “CORRECTING ENTRY” number, as shown below.

The Revision Header will include:

1. Date submitted – This will be the date the CORRECTING ENTRY is submitted to SCO.
2. Fund Number – Please input the fund number for each CORRECTING ENTRY column added.
3. Required Questions – These questions are identified with blue font and will provide additional information to SCO in regards to the CORRECTING ENTRY.
4. The complete Revision Header must be included for every CORRECTING ENTRY included on the GAAP journal entry worksheet.

Instructions	1	Follow the “GAAP Revision Instructions” worksheet to make changes to previously submitted GAAP entries. This worksheet will include tab in the GAAP Adjustment workbook included with each department’s Year end GAAP agency request. If a tab was not included please and one will be provided
	2	Identify the Fund and Entry Number that requires revision in the previously submitted GAAP adjustment workbook.
	3	Insert a blank column to the right of the Entry Number that requires revision. Highlight this column yellow.
	4	Please use this header for the blank column created. In the event that multiple entries are needed for the same correction date, just add a column to the right of each impacted original entry. This should just be a copy/paste.
For all entries submitted for a common revision date, please identify them with the same “CORRECTING ENTRY” number, as shown below		
The Revision Header will include :		
	a	Date submitted – This will be the date the CORRECTING ENTRY is submitted to SCO.
	b	Fund Number – Please input the fund number for each CORRECTING ENTRY column added.
	c	Required Questions – These questions are identified with Blue font and will provide additional information to SCO in regards to the CORRECTING ENTRY.
	d	The complete Revision Header must be included for every CORRECTING ENTRY included on the GAAP journal entry worksheet
REVISION HEADER		
Date Submitted: [Input Here]		
Fund Number [Input Here]		
Provide a brief explanation as to how the correction was identified.		
Is this Correction the result of a proposed audit adjustment from CSA?		
[Yes or No]		
CORRECTING ENTRY		

GAAP Adjusting Entries					
Fund: 1234 Example Fund					
Agency: 0000 Department of XYZ					
Fiscal Year 2021-22					
				Date Submitted: [Input Here]	
				Fund Number [Input Here]	
				Provide a brief explanation as to how the correction was identified.	
				Is this Correction the result of a proposed audit adjustment from CSA?	
				[Yes or No]	
ACCT. #	ACCOUNT TITLE	ENTRY 1	CORRECTING ENTRY	ENTRY 2	GRAND TOTAL
011	CASH & POOLED INVESTMENTS				0
012	INVESTMENTS				0
022	RECEIVABLES-ACCOUNTS	75,000			75,000
415	RECEIVABLES-ACCOUNTS - NONCURRENT				0
024	DUE FROM OTHER FUNDS				0
025	DUE FROM OTHER GOVERNMENTS				0
028	PREPAID ITEMS				0
436	INTERFUND RECEIVABLE				0
032	OTHER ASSETS				0
610	ACCOUNTS PAYABLE				0
620	DUE TO OTHER FUNDS				0
625	DUE TO COMPONENT UNITS				0
630	DUE TO OTHER GOVERNMENTS				0
635	INTERFUND PAYABLE				0

- 5 As indicated in Section 4, the “Revision Header” contains required questions. Include a response to each question in the grey cells of the header.

GAAP Adjusting Entries				Date Submitted: [Input Here]		
Fund: 1234 Example Fund				Fund Number [Input Here]		
Agency: 0000 Department of XYZ				Provide a brief explanation as to how the correction was identified.		
Fiscal Year 2021-22				Is this Correction the result of a proposed audit adjustment from CSA?		
				[Yes or No]		
ACCT. #	ACCOUNT TITLE	ENTRY 1	CORRECTING ENTRY	ENTRY 2	GRAND TOTAL	
011	CASH & POOLED INVESTMENTS				0	
012	INVESTMENTS				0	
022	RECEIVABLES-ACCOUNTS	75,000	(25,000)		50,000	
415	RECEIVABLES-ACCOUNTS - NONCURRENT		25,000		25,000	
024	DUE FROM OTHER FUNDS				0	
025	DUE FROM OTHER GOVERNMENTS				0	
028	PREPAID ITEMS				0	
436	INTERFUND RECEIVABLE				0	
032	OTHER ASSETS				0	
610	ACCOUNTS PAYABLE				0	
620	DUE TO OTHER FUNDS				0	
625	DUE TO COMPONENT UNITS				0	
630	DUE TO OTHER GOVERNMENTS				0	
635	INTERFUND PAYABLE				0	

Agency Responses

- 6 Use the CORRECTING ENTRY column to input the calculated amounts needed to update the account totals of the fund. For this entry to be accurate the department must take into consideration all previously submitted entries as well as the intended ending GAAP account totals. Please make sure to review the “Grand Total” of each fund/account before submitting GAAP revisions to the SCO.

GAAP Adjusting Entries				Date Submitted: [Input Here]		
Fund: 1234 Example Fund				Fund Number [Input Here]		
Agency: 0000 Department of XYZ				Provide a brief explanation as to how the correction was identified.		
Fiscal Year 2021-22				Is this Correction the result of a proposed audit adjustment from CSA?		
				[Yes or No]		
ACCT. #	ACCOUNT TITLE	ENTRY 1	CORRECTING ENTRY	ENTRY 2	GRAND TOTAL	
011	CASH & POOLED INVESTMENTS				0	
012	INVESTMENTS				0	
022	RECEIVABLES-ACCOUNTS	75,000	(25,000)		50,000	✓
415	RECEIVABLES-ACCOUNTS - NONCURRENT		25,000		25,000	✓
024	DUE FROM OTHER FUNDS				0	
025	DUE FROM OTHER GOVERNMENTS				0	
028	PREPAID ITEMS				0	
436	INTERFUND RECEIVABLE				0	
032	OTHER ASSETS				0	
	OFFSET FOR RESERVES				0	
950	UNDESIGNATED/BEG. FUND BALANCE				0	
698	OTHER DEFERRED INFLOW OF RESOURCES	(75,000)			(75,000)	✓
710	TAXES				0	
712	BANK AND CORPORATION TAXES				0	
890	OPERATING TRANSFERS OUT				0	
GRAND TOTAL		0	0	0	0	✓

- 7 Submit the entry to SGR@sco.ca.gov. Every submission of revised GAAP journal entries must be accompanied by an updated Certification Letter.

Appendix T – Summary of GASB Statements

Purpose

The listing below provides an executive summary of the selected GASB pronouncements in numerical order. Where statements are applicable for **FY 2022-23** or **FY 2023-24**, the applicable year is indicated in **RED** or **BLUE**, respectively. Statements listed that were previously implemented by the State do not include the applicable fiscal year-end date. For additional information on GASB Statements pertaining to your fund, please visit the appropriate Appendix page for the fund type.

Additional resources for GASB statements can be found at:

https://www.sco.ca.gov/sard_gaap_basis_reporting.html.

Detailed information for all GASB pronouncement is available on the GASB website at:

<http://gasb.org/>.

- GASB Statement No. 40, *Deposit and Investment Risk Disclosures – An Amendment of GASB Statement No. 3*. This Statement provides the proper disclosures for deposits and investment risk in the notes to the financial statements.
- GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*. This Statement established accounting and financial reporting standards for impairment of capital assets and clarified and established accounting requirements 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 capital asset generally should be considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. Impaired capital assets that will no longer be used by the government should be reported at the lower of carrying value or fair value. Impairment losses on capital assets that will continue to be used by the government should be measured using the method that best reflects the diminished service utility of the capital asset.

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.

- GASB Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*. This Statement established accounting and financial reporting standards for transactions in which the government receives, or is entitled

to, resources in exchange for future cash flows generated by collecting specific receivables or specific future revenues.

It also contains provisions that apply to certain situations in which a government does not receive resources but, nevertheless, pledges or commits future cash flows generated by collecting specific future revenues. In addition, this Statement established accounting and financial reporting standards that apply to all intra-entity transfers of assets and future revenues. This Statement does not apply to a government's pledge of its "full faith and credit" as security for its own debt or the debt of a component unit.

- GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. Budget Letter 10-13 was issued by the Department of Finance to address the State's new policy that requires capitalization of not only purchased intangible assets, but also internally generated intangible assets.
- GASB Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*. This Statement effects permanent and term endowments and establishes standards for accounting and reporting for land and other real estate held as investments. It requires endowments to report land and other real estate held as investments at fair value. It further requires that changes in fair value be reported as investment income and the methods and assumptions used to determine the fair value be disclosed in the notes to the financial statements.
- GASB Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. This Statement addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value on an accrual basis in their financial statements. It also provides guidance on distinguishing hedging derivative instruments from investment derivative instruments and their respective reporting requirements.
- GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement establishes fund balance classifications based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The fund balance amounts for governmental funds previously reported as reserved and unreserved are now reported as nonspendable, restricted, committed, assigned, or unassigned.
- GASB Statement No. 59, *Financial Instruments Omnibus*. This Statement updates and improves the accounting and financial reporting requirements of certain pronouncements that address financial instruments.
- GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*. This Statement addresses how to account for and report service concession arrangements (SCAs), a type of public-private or public-public partnership.

- GASB Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34*. This Statement modifies certain requirements for inclusion of component units in the financial reporting entity and amends the criteria for reporting component units as if they were part of the primary government (that is, blending) in certain circumstances.
- GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. This Statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. This Statement standardizes the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government's net position.
- GASB Statement No. 64, *Derivative Instruments: Applications of Hedging Accounting Termination Provisions*. This Statement clarifies the circumstances in which hedge accounting should continue when the swap counterparty, or the swap counterparty's credit support provider, is replaced.
- GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This Statement reclassifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources or recognizes certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenue).
- GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*. This Statement replaces the requirements for Statement No. 27, *Accounting for Pensions by State and Local Governmental 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 (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements No. 27 and No. 50 remain applicable for pensions that are not covered by the scope of this Statement. Statement No. 68 establishes standards for measuring and recognizing liabilities, deferred outflows, deferred inflows of resources and expense/expenditures. In addition, it 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.
- GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. It provides: (a) guidance 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. It also 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. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*. This Statement establishes reporting standards and required disclosures for governments that extend or receive nonexchange financial guarantees.
- GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*. This Statement addresses an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*, related 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.
- GASB Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. It provides guidance for determining a fair value measurement for financial reporting purposes and for applying fair value to certain investments and disclosures related to all fair value measurements.
- 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 No. 68. It also amends certain provisions of Statements No. 67 and No. 68 for pension plans and pensions that are within their respective scopes.
- GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement No. 43, and Statement No. 50, *Pension Disclosures*.
- GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers and establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred

inflows of resources, and expense/expenditures. It requires that the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed. In this Statement, distinctions are made regarding the particular requirements depending upon whether the OPEB plans through which the benefits are provided are administered through trusts that meet specific criteria.

- GASB Statement No. 77, *Tax Abatement Disclosures*. This Statement provides financial statement users with essential information about the nature and magnitude of the reduction in tax revenues through tax abatement programs in order to better assess (a) whether current-year revenues were sufficient to pay for current-year services, (b) compliance with finance-related legal or contractual requirements, (c) where a government's financial resources come from and how it uses them, and (d) financial position and economic condition and how they have changed over time.
- GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. This Statement addresses a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions. Prior to the issuance of this Statement, the requirements of Statement No. 68 applied to the financial statements of all state and local governmental employers whose employees are provided with pensions through pension plans that are administered through trusts that meet the criteria in paragraph 4 of that Statement. This Statement amends the scope and applicability of GASB Statement No. 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (3) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above.
- GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. This Statement addresses, for certain external investment pools and their participants, the accounting and financial reporting implications that result from changes in the regulatory provisions referenced by previous accounting and financial reporting standards. Those provisions were based on the Investment Company Act of 1940, Rule 2a7. Rule 2a7 contains

the Securities and Exchange Commission's regulations that apply to money market funds and were significantly amended in 2014.

- GASB Statement No. 80, *Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14*. This Statement improves financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of GASB Statement No. 14, *The Financial Reporting Entity*. This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units – An Amendment of GASB Statement No. 14*.
- GASB Statement No. 81, *Irrevocable Split-Interest Agreements*. This Statement provides recognition and measurement guidance for situations in which a government is a beneficiary of a split-interest agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. This Statement requires a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement, as well as the assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party (if the government controls the present service capacity of the beneficial interests). This Statement requires that a government recognize revenue when the resources become applicable to the reporting period.
- GASB Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73*. This Statement addresses certain issues that have been raised with respect to GASB Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and 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*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.
- GASB Statement No. 83, *Certain Asset Retirement Obligations*. The objective of this Statement is to provide financial statement users with information about asset retirement obligations that were not addressed in GASB standards by establishing uniform accounting and financial reporting requirements for these obligations.
- GASB Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes, and how those activities should be reported.

- GASB Statement No. 85, *Omnibus 2017*. This Statement addresses practice issues that have been identified during implementation and application of certain GASB Statements, including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and OPEB).
- GASB Statement No. 86, *Certain Debt Extinguishment Issues*. This Statement requires the disclosure of in-substance defeasance of debt using only existing resources. It provides guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also establishes accounting and financial reporting requirements for prepaid insurance on debt that is extinguished and note disclosures for debt that is defeased in substance.
- GASB Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. GASB 87 defined a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement.
- GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The objective of this Statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt.
- GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objective of this Statement is to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

- GASB Statement No. 90, *Majority Equity Interests*. The objective of this statement is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization, and to improve the relevance of financial statement information for certain component units.
- GASB Statement No. 91, *Conduit Debt Obligations (FY 2022-23)*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (a) commitments extended by issuers, (b) arrangements associated with conduit debt obligations, and (c) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.
- GASB Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:
 - The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reports
 - Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan
 - The applicability of 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*, as amended, and Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits
 - The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements
 - Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition
 - Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers
 - Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature
 - Terminology used to refer to derivative instrument

- GASB Statement No. 93, *Replacement of Interbank Offered Rates (IBOR) (FY 2022-23)*. The objectives of this Statement address the accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by:
 - Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment
 - Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate
 - Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable
 - Removing London Interbank Offered Rate (LIBOR) as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of interest rate swaps
 - Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap
 - Clarifying the definition of reference rate, as it is used in Statement No. 53, as amended

- GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements (FY 2022-23)*. The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs) which represent an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for Availability Payment Arrangements (APAs) where a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. Under this Statement, a government with the role of a transferor must recognize a receivable for installment payments and a deferred inflow of resources over the term of the PPP. When acting as an operator, a government must recognize a liability for installment payments and an intangible right-to-use asset. This Statement also provides a number of required disclosures for both transferors and operators.

- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs) (FY 2022-23)*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for SBITAs by governments. It establishes uniform accounting and financial reporting requirements for SBITAs. Under this Statement, a government is required to recognize a

SBITA liability and an intangible right-to-use SBITA asset, thereby enhancing the relevance and consistency of information about SBITAs. GASB 96 defined a SBITA as a contract that conveys control of the right to use another party's (a SBITA vendor) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of SBITAs are Office 365, Adobe, Zoom, cloud computing arrangements, etc. Any contract that meets this definition should be accounted for under the SBITAs guidance, unless specifically excluded in this Statement.

- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The objectives of this Statement are to (a) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (b) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other post-employment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (c) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.
- GASB Statement No. 98, *The Annual Comprehensive Financial Report* replaced all instances of the term *Comprehensive Annual Financial Report* with the term *Annual Comprehensive Financial Report*.
- GASB Statement No. 99, *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:
 - Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives
 - Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset
 - Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability
 - (FY 2023-24) Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument

- GASB Statement No. 100, *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62 (FY 2023-24)*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

Appendix U – GASB 87, Leases

Purpose

The SCO requires state agencies to provide information related to GASB Statement No. 87, *Leases*, to be included in the ACFR because this information is available only at the agency level.

Requirements

- GASB Statement No. 87 (GASB 87) defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) in the contract for a period of time in an exchange or exchange-like transaction.
- A lessee is required to recognize a lease liability and an intangible right-to-use lease asset.
- A lessor is required to recognize a lease receivable and deferred inflow of resources.

Instructions

Departments are required to review the materials available on the [SCO's GASB 87 Reporting Instructions](#) webpage which are updated for fiscal year 2022-2023. These materials provide the training, documentation, and reporting materials necessary to complete the GASB 87 GAAP information request.

If departments have any questions while completing this work, please contact the State Government Reporting Policy inbox at sardstatepolicy@sco.ca.gov.

Appendix V – Loans Receivable and Payable

Purpose

Information on loans is required to be included in the ACFR. SCO is requesting that state agencies provide the loan activities information because it is available only at the agency level.

Instructions

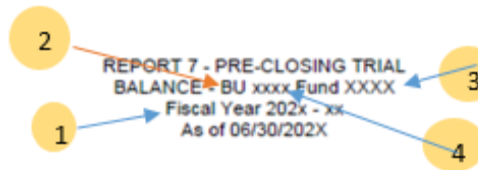
The purpose of this task is to make sure that all loan balances at year-end will be reported appropriately as loans receivable/payable. These loans provide resources to other funds and are reciprocal in nature. For budgetary/legal reporting purposes, loan activities should be identified as operating receipts and disbursements. To report accurate year-end balances to the SCO on a GAAP basis, it is the responsibility of each department to reconcile its loan activity to properly reflect loan balance payments as a reduction of the outstanding loan balance at fiscal year-end, and to ensure new loans are properly reflected in the agency’s financial statements.

Agency should review loan information to determine what has been changed to each loan:

- Increase existing loan balance.
- Decrease existing loan balance.
- New loan (loan not on the prior year reconciliation list)
- Payment needs to be accrued (payments will be made within the next 12 months after the F/Y end (6/30)).

New in FY 22/23, the SCO requires state agencies to fill out the Loans Receivable template below for each loan reported in their financials that is over \$10 million. Information in the numbers listed in the template below should be coming from Budgetary Legal Report 7. See Report 7 example. Loan ending balances should reconcile with Report 7.

LOANS RECEIVABLE	AGENCY NAME:	2				
Fiscal Year 20XX-2X 1	FUND NAME:	3				
	FUND NUMBER:	4				
	FUND CLASS:	5				
	7	8	9	10	11	
	Beginning ^(1,2) Balance	Additions (New Loan)	Deductions (Repayment)	Deduct/Add (Adjustment)	Ending ⁽³⁾ Balance	
Loan Receivable:						
Loan Receivable - Fund 6		\$ -	\$ -	\$ -	\$ -	
Total Loan Receivable	\$ -	-	-	-	\$ -	
<small>(1) Must agree with prior year Report 7.</small>						
<small>(2) Cannot be negative.</small>						
<small>(3) Must agree with current year Report 7.</small>						



Page No: xx

Business Unit: xxxx - BU Name
Fund: xxxx - Fund Name
Subfund:

Report ID: RPTGL068
Run Date: xx/xx/xxxx
Run Time: 09:13:58
Adjustment Period: 998

ACCOUNT	ACCOUNT TITLE	DEBITS	CREDITS
1210	SMIF Deposits	35,735,000.00	
1319	AR - Other	237,933.88	
1410	Due From Other Funds	62,883.49	
1600	Provision For Deferred AR		237,933.88*
2119	Loans Receivable - Other	41,252,177.15	
2500	Provision for Deferred	49,600,672.16	
3010	Accounts Payable		10,977,591.24
3114	Due to Other Funds		487,108.95
3210	Due to Federal Government		286.97
3220	Due to Local Government		242,231.92
3290	Due to Other Government Enti		715.87
4050	Interfund Loans Payable		49,600,672.16
5380	Reserve - Noncurrent Loans		41,252,177.15
5530	Fund Balance - Unappropriated		12,622,029.58
65	Unapp InterUnit Transfers	477.25 **	
8000	Revenue		1,025,711.19
9000	Appropriated Expenses		23,877,726.22***
9811	Transfers From Other Funds		7,575.00
9812	Transfers to Other Funds	45,000.00	
9839	Other Financial Sources		3,326,383.80
9844	Loan Principal Disbursements	16,704,000.00	
9998	Supplementary Pension Assessme	20,000.00	
Fund	XXXX	143,658,143.93	143,658,143.93

1. Fiscal year
2. Agency number and name
3. Fund name(s)
4. Fund number(s)
5. Fund Class – Refer to Appendix P – GAAP Report Fund Classification Fund Type
6. Loan information per fund
7. Loan beginning balance must agree with prior year loan ending balance.
8. Additions (new loan receivables) must agree with G/L 9844 (Loan Principal Disbursements) in Report 7.
9. Deduction (loan repayments) must agree with G/L 9839 (Other Financial Source) in Report 7.
10. Adjustment (Add/Deduct) – should be one-time adjustment only for correcting any prior year’s errors e.g. adjusting difference of prior year ending balance versus current year beginning balance. Provide footnote explanations for any adjustment (Add/Deduct) and supporting documentation.
11. Ending balance must agree with G/L 5380 (Reserve – Noncurrent Loans) in Report 7.



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