Year-End Financial Reports Information

GAAP Basis

For the Fiscal Year Ended June 30, 2016

BETTY T. YEE

California State Controller's Office

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New for Fiscal Year 2015-16

Due Dates:

Generally accepted accounting principles (GAAP) adjustments and unaudited financial statements are due **September 1, 2016**. (See page 6). Audit reports are due **September 30, 2016**. (See page 7).

Emphasis of Existing Requirements:

The SCO requires the 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, or lease agreement, construction contracts, or other contracts for services. The future expenditures related to these commitments are either reimbursed by federal or local grants, funded from a future dedicated revenue source, or the State will not own the resulting asset. (See entry #5 in "Examples of GAAP Adjustments for the Governmental and Fiduciary Funds" page 16).

Standards Implemented in Fiscal Year 2015-16:

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

GASB Statement No. 73 - *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68,* this Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, Accounting and Financial Reporting for Pensions, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, Financial Reporting for Pension Plans, and Statement 68 for pension plans and pensions that are within their respective scopes. The requirements of this Statement that address accounting and financial reporting by employers and governmental non-employer contributing entities for pensions that are not within the scope of Statement 68 are effective for financial statements for fiscal years beginning after June 15, 2016, ***and the requirements of this Statement that address financial reporting for assets accumulated for purposes of providing those pensions are effective for fiscal years beginning after***

June 15, 2015. The requirements of this Statement for pension plans that are within the scope of Statement 67 or for pensions that are within the scope of Statement 68 are effective for fiscal years beginning after June 15, 2015.

GASB Statement No. 76 - *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,* the objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This Statement supersedes Statement No. 55, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.

GASB Statement No. 79 - *Certain External Investment Pools and Pool Participants,* this Statement is to address 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.

Advance Notice for Fiscal Year 2016-17

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 43, and Statement No. 50, *Pension Disclosures*.

GASB Statement No. 77 – *Tax Abatement Disclosures,* the objective of this Statement is to provide 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,* the objective of this Statement is to address 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 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 Statement 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. 80 – *Blending Requirements for Certain Component Units,* the objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of Statement No. 14, *The Financial Reporting Entity,* as amended. 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 Statement No. 39, *Determining Whether Certain Organizations Are Component Units.*

GASB Statement No. 82 – *Pension Issues,* the objective of this Statement is to address certain issues that have been raised with respect to 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.

Information due September 1, 2016

- GAAP adjustments – all fund types
- Audit reports for funds for which the reporting period ends December 31, 2015 or before
- Note disclosure information including Investment, Debt Service Schedules and GASB 49 Pollution Remediation Note disclosure and worksheets
- Statement of Changes in Assets and Liabilities for agency funds
- Component units and proprietary funds
- Certification Letter (See Appendix E - Example of the Certification Letter page 2)
- Management Representation Letter (See Appendix E – Example of the Management Representation letter pages 3-6)

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

Information due September 30, 2016

Audit Reports for funds for which the reporting period ends June 30, 2016, are due September 30, 2016. **If a *Final* audit cannot be provided by that date, then the *Draft* audit must be submitted by September 30, 2016 and the final is due no later than October 14, 2016.**

Independent audit reports should include the following information:

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

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

GAAP Basis Reporting Introduction

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

To meet these requirements in a timely manner, the SCO requests that agencies report GAAP adjustments, financial statements, and note information by **September 1, 2016**; independent draft audit reports by **September 30**, **2016** if the final audit reports cannot be provided; and final audit reports by **October 14, 2016.**

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

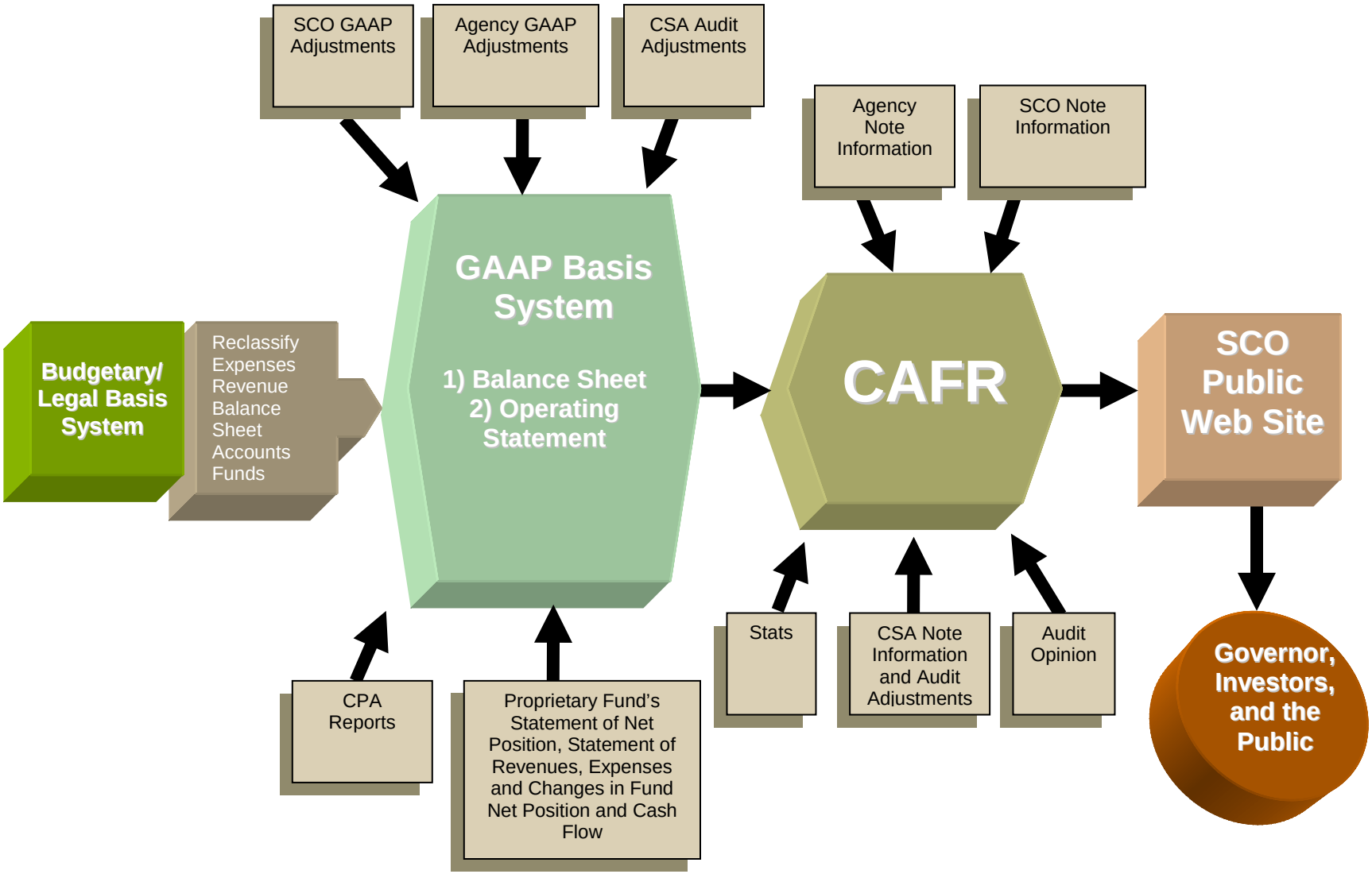
CAFR Preparation Process

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

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

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

CAFR Preparation Process Diagram



State Government Reporting Fund Types

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

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

Budgetary/Legal Basis Fund Types

Governmental Cost Funds

General Fund

General Fund Special Accounts

Transportation Funds

Feeder Funds

Other Governmental Cost Funds

Non-Governmental Cost Funds

Public Service Enterprise Funds

Working Capital and Revolving Funds

Retirement Funds

Bond Funds

Trust and Agency Funds

GAAP Basis Fund Types

Governmental Funds

General Fund (GF)

Special Revenue Funds (SR)

Debt Service Funds (DS)

Capital Projects Funds (CP)

Proprietary Funds

Enterprise Funds (EN)

Internal Service Funds (IS)

Fiduciary Funds

Private Purpose Trust Funds (PPT)

Pension Trust Funds (PT)

Agency Funds (AG)

Investment Funds (IT)

Component Units

(CU)

Explanation of GAAP and GAAP Adjustments

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

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

The State of California Budgetary/Legal Basis annual report is prepared in accordance with state laws and regulations and reflects the past execution of the State's budget. The report does not fully conform to the standards set by GASB; therefore, the SCO must make adjustments and revisions, based on the standards prescribed by GASB, to convert it to a GAAP basis. These adjustments include reclassifying the Budgetary/Legal basis accounts to GAAP balance sheet and operating statement accounts, and adding additional note disclosure, statistical data, and GAAP adjustments. Examples of these GAAP adjustments are provided in the "Examples of GAAP Adjustments for Governmental and Fiduciary Funds" on page 14 and in the "Examples of GAAP Adjustments for Proprietary Fund and Component Units on Page 25.

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

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

Examples of GAAP Adjustments for Governmental and Fiduciary Funds

The following examples are some of the GAAP adjustments the SCO requests from agencies. If any of these adjustments apply to your agency and the amount exceeds $1,000,000, **please submit the adjustments with the GAAP information request by September 1, 2016.**

Expenditure Reclassification

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

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

To record principal retirement and interest
* Or the expenditure account for your agency's function

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

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

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

   <u>General Fund (Reimbursed Fund):</u>

Cash	35,000	
Transfer In		35,000

To record reimbursement from other funds

<u>Other Fund (Reimbursing Fund):</u>

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**:

<u>General Fund (Reimbursed Fund):</u>

Transfer In	35,000	
Expenditures		35,000

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

<u>Other Fund (Reimbursing Fund):</u>

Expenditures	35,000	
Transfer Out		35,000

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

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

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

Expenditures	15,000	
Cash		15,000

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

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

Cash	15,000	
Expenditures		15,000

To record reimbursement from an outside entity

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

Expenditures	15,000	
Revenues		15,000

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

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

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

Expenditures	20,000	
Cash		20,000

To record Expenditures related to prepayments

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

Prepaid Items	20,000	
Expenditures		20,000

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

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

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

To set up Reserve for Encumbrances related to grant commitments

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

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

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

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

   According to GAAP, if a transaction takes place by the end of a fiscal year and a liability exists at June 30 (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 twelve 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 Expenditure when lending money to another fund or entity.

Transfer Out/Expenditures	40,000	
Cash		40,000

To record new advances or loans

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

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

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

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

Cash	7,500	
Transfer In/Revenue		7,500

To record the repayment of advances and loans

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

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

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

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

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

Cash	40,000	
Transfer In/Revenue		40,000

To record new advances or loans

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

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

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

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

Transfer Out/Expense	7,500	
Cash		7,500

To record the repayment of advances and loans

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

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

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

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

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

To record the amount of deferred receivables expected to be collected

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

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

To record the amount of receivables expected to be collected

13. Debt Service Funds

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

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

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

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

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

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

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

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

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

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

16. For guidance on other specific GASB Statements and their specific GAAP reporting requirements, refer to SCO's website at http://www.sco.ca.gov/ard_reporting.html.

Nonexchange Transactions Summary Table

CLASSES AND TIMING OF RECOGNITION OF NONEXCHANGE TRANSACTIONS	
CLASS	**RECOGNITION**
Derived tax revenues Examples: sales taxes, personal and corporate income taxes, motor fuel taxes, and similar taxes on earnings or consumption.	**Assets*** Period when underlying exchange has occurred or when resources are received, whichever occurs first. **Revenues** 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." See paragraphs 16 and 30a of GASB No. 33
Imposed nonexchange revenues Examples: property taxes	**Assets*** Period when an enforceable legal claim has arisen or when resources are received, whichever occurs first. **Deferred Inflows of Resources*** 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. **Revenues** 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.) See paragraphs 17, 18, 30b, and 30c of GASB No. 33 See paragraph 9 of GASB No. 65

Government-mandated nonexchange transactions Examples: federal government mandates on state and local governments **Voluntary nonexchange transactions** Examples: certain grants and entitlements, most donations	**Assets*and liabilities** Period when all eligibility requirements have been met or (for asset recognition) when resources are received, whichever occurs first. **Deferred outflow of resources and deferred inflows of resources*** 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. **Revenues and expenses or expenditures** 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." See paragraphs 19 through 25 and 30d of GASB No. 33 See paragraph 10 of GASB No. 65
*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".	

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 62-63 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 Revenues when borrowing money from another fund or entity.

Cash	40,000	
Transfer In/Revenue		40,000

To record new advances or loans

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

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

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

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

Transfer Out/Expense	7,500	
Cash		7,500

To record the repayment of advances or loans

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

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

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

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

   The compensated absences liability should be calculated based on the salary rate in effect at the balance sheet date, multiplied by the sum of the employee's accumulated vacation, 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 http://www.sco.ca.gov/Files-ARD/BudLeg/gasb42instr.pdf and follow the instructions provided.

18. For guidance on other specific GASB Statements and their specific GAAP reporting requirements, refer to SCO's website at http://www.sco.ca.gov/ard_reporting.html.

Schedules of Investment Types

Purpose

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

Instructions

The Schedules of Investment Types is due by **September 1, 2016**, for non-audited funds and by **September 30, 2016,** for audited funds.

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

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

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

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

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

- Investment securities that are uninsured, are not registered in the name of the government, and are held by either (a) the counterparty or (b) the counterparty's trust department or agent but not in the government's name.

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

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

Types of Risks Disclosed under GASB No. 40

Credit Risk

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

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

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

Custodial Credit Risk

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

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

Concentration of Credit Risk

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

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

Interest Rate Risk

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

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

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

Foreign Currency Risk

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

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

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

Please note that investments are to be stated at "Fair Value," unless specifically exempt by GASB 72.

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

STATE CONTROLLER'S OFFICE
INVESTMENTS HELD OUTSIDE THE STATE 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?

	Investment Policies		
Investment Risks	**YES**	**NO**	**N/A**
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.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio*	Maximum Investment in One Issuer (in thousands)

* 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.

Authorized Investment Type	Maximum Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer (in thousands)

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.

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

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

SCHEDULE 2 (continued)

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

Investments with Fair Values Highly Sensitive to Interest Rate Fluctuations

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

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

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

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

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

SCHEDULE 3

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

Disclosure Relating to Concentration of Credit Risk

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

Issuer	Investment Type	Reported Amount (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 bond trustee) reported Water Fund (a major fund of the Entity) are held in the form of a nonnegotiable unrated investment contract issued by the Example Insurance Company that matures on October 1, 2017.

SCHEDULE 4

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

Disclosure Relating to Custodial Credit Risk

The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than §16521 and §16522, which require that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure city deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

The table below identifies as of June 30, 20__, Entity investment types that were held by the same broker-dealer (counterparty) used by the Entity to buy the securities:

Investment Type	Reported Amount (in thousands)

SCHEDULE 5

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

Disclosure Relating to Foreign Currency Risk

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

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Appendix A
Example of Proprietary Funds

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

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

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

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

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

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

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

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

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 pg.- 42 for CIP)	2,200									2,200
Deferred Outflow of Resources										
Accounts Payable	(1,420)									(1,420)
Due To Other Funds	(150)	50								(100)
Compensated Absences Payable								(90)		(90)
Revenue Bonds Payable									(300)	(300)
Bond Interest Payable	(15)									(15)
Deferred Inflows of Resources										
Beg. Net Position	(1,350)									(1,350)
Services and Sales	(3,880)					180			300	(3,400)
Services and Charges	3,435		(90)	(15)	(1,000)		(150)			2,180
Personal Services Expense					1,000			90		1,090
Depreciation Expense			90							90
Non-operating Interest Revenues						(180)				(180)
Non-operating Interest Expense				15						15
Other (Loss on Sale of Cap./A)							150			150
Operating Transfer out	700									700
Grand Total	0	0	0	0	0	0	0	0	0	0
	Description of Entry	To net Due to & Due From the same fund	To reclassify Services and Charges to Depreciation Expense	To reclassify Services and Charges to Interest Expense	To reclassify Services and Charges to Personal Services Expense	To reclassify Services and Sales to Interest Revenue	To reclassify Services and Charges to loss on sale of capital assets (210-60)=150	To record Compensated Absences Payable	To record new bond issuance	

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

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

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

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

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

Appendix B
Statement of Cash Flows

Scope:

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

Purpose of the Statement:

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

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

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

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

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

The Cash Flows Statements are categorized into five areas:

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

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

Exhibit 1

Examples of Cash Inflows from Operating Activities:

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

Exhibit 2

Examples of Cash Outflows from Operating Activities:

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

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

Exhibit 3

Examples of Cash Inflows from Noncapital Financing Activities:

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

Exhibit 4

Examples of Cash Outflows from Noncapital Financing Activities:

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

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

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

Exhibit 5

Examples of Cash Inflows from Capital-related Financing Activities:

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

Exhibit 6

Examples of Cash Outflows from Capital Related Financing Activities:

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

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

Exhibit 7

Examples of Cash Inflows from Investing Activities:

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

Exhibit 8

Examples of Cash outflows from Investing Activities:

- Loans made to others
- Purchase of Investments

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

Exhibit 9

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

- Depreciation
- Amortization
- Changes in assets 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 43, and the comparison of the Statement of Net Position for the prior year is on page 54. **Note:** The liabilities and expenses in the following explanation are shown as negative amounts. In the Statement of Net Position and operating statement examples, they are shown as positive amounts.

Explanation of Statement

Cash Flows from Operating Activities:

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

Cash Flows from Noncapital Financing Activities:

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

Cash Flows from Capital and Related Financing Activities:

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

Cash Flows from Investing Activities:

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

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

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

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

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

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

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

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

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

Account Title	GAAP Balance Current Year	GAAP Balance Prior Year	Change In Balance	Effect On Cash	Refer to pgs 52-53
Current Assets					
Cash and Pooled Investments	$180	$380	**(200)**	**(200)**	(a), (b), (c)
Receivable	220	190	30	(30)	1, 12
Due From Other Funds	30	50	(20)	20	5, 13
Noncurrent Assets					
Capital Assets	2,200	2,500	(300)	300	
Total Assets	$2,630	$3,120			
Deferred Outflows of Resources	**0**	**0**			
Total Assets and Deferred Outflows of Resources	**$2.630**	**$3,120**			
Current Liabilities					
Accounts Payable	$1,420	$1,050	370	370	2, 14
Due to Other Funds	100	300	(200)	(200)	4, 15
Bond Interest Payable	15	35	(20)	(20)	8
Noncurrent Liabilities					
Compensated Absences Payable	90	85	5	5	3, 16
Revenue Bonds Payable	300	300	0	0	
Total Liabilities	1,925	1,770			
Deferred Inflows of Resources	**0**	**0**			
Total Liabilities and Deferred Inflows of Resources	**1,925**	**1,770**			
Net Position	**705**	**1,350**			
Total Liabilities and Deferred Inflows of Resources and Net Position	**$2,630**	**$3,120**			

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

				Pages 52-53
CASH FLOWS FROM OPERATING ACTIVITIES				
	Receipts from customers/employers	$	3,370	1
	Receipts from interfund services provided (Always a debit)		20	5
	Payments to suppliers		(1,810)	2
	Payments to employees		(1,085)	3
	Payments for interfund services used (Always a credit)		(200)	4
	Claims paid to other than employees			
	Other receipts (payments)			
	Net cash provided by (used in) operating activities		**295**	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
	Change in interfund payables and loan payable			
	Proceeds from general obligation bonds			
	Proceeds from notes payable and commercial paper			
	Proceeds from revenue bonds			
	Retirement of general obligation bonds			
	Retirement of notes payable and commercial paper			
	Retirement of revenue bonds			
	Interest paid on operating debt			
	Operating transfers in			
	Operating transfers out		(700)	6
	Grants provided			
	Lottery payments for education			
	Net cash provided by (used in) noncapital financing activities		**(700)**	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
	Change in interfund payables and loan payable			
	Acquisition of intangible assets			
	Acquisition of capital assets			
	Proceeds from sale of capital assets		60	7
	Proceeds paid on notes payable and commercial paper			
	Principal paid on notes payable and commercial paper			
	Payment of capital lease obligation			
	Retirement of general obligation bonds			
	Proceeds from revenue bonds			
	Retirement of revenue bonds			
	Interest paid		(35)	8
	Net cash provided by (used in) capital and related financing activities		**25**	
CASH FLOWS FROM INVESTING ACTIVITIES				
	Purchase of investments			
	Proceeds from maturity and sale of investments			
	Change in interfund receivables and loans receivable			
	Earnings on investments		180	9
	Net cash provided by (used in) investing activities		**180**	

Net increase (decrease) in cash and pooled investments		**(200)**	(a)
Cash and Pooled Investments at July 1,		**380**	(b)
Cash and Pooled Investments at June 30,	$	**180**	(c)

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

				Pages 52-53
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH				
	PROVIDED BY (USED IN) OPERATING ACTIVITIES			
	Operating income (loss)	$	40	10
Adjustments to reconcile operating income (loss) to net cash provided by				
	(used in) operating activities:			
	Interest expense on operating debt			
	Depreciation		90	11
	Accretion of capital appreciation bonds			
	Provisions and allowances			
	Accrual of deferred charges			
	Amortization of discounts			
	Amortization (recovery) of deferred charges			
	Other			
	Change in account balances:			
	Receivables		(30)	12
	Due from other funds		20	13
	Due from other governments			
	Prepaid items			
	Inventories			
	Net investment in direct financing leases			
	Recoverable Power costs (net)			
	Other current assets			
	Interfund receivables			
	Loans receivable			
	Accounts payable		370	14
	Due to other funds		(200)	15
	Due to other governments			
	Deposits			
	Contracts and notes payable			
	Current portion of revenues received in advance			
	Interest payable			
	Other current liabilities			
	Interfund payable			
	Deferred revenue			
	Benefits payable			
	Lottery Prizes and annuities			
	Compensated absences payable		5	16
	Capital lease obligations			
	Other noncurrent liabilities			
	Total adjustments		**255**	
Net cash provided by (used in) operating activities		$	**295**	

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Appendix C - GAAP System Account Codes

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

Appendix C - GAAP System Account Codes

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

Appendix C - GAAP System Account Codes

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

Appendix C - GAAP System Account Codes

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

Appendix C - GAAP System Account Codes

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

Appendix C - GAAP System Account Codes

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

Appendix C - GAAP System Account Codes

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

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

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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

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

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

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

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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

Fund #		Segment Code	Fund Name	Description	Fund Type
0502		400.200	California Water Resources Development Bond Fund	Revenue bonds for building and maintaining State Water Resources Development System	EN
0503		400.900	California National Guard Memorial Farm & Home Building Fund of 1978	Revenue Bonds to finance the purchase of homes and farms	EN
0505		400.700	Affordable Student Housing Revolving Fund	Revenue bonds to construct student housing	EN
0506		400.200	Central Valley Water Project Construction Fund	Revenue bonds for building and maintaining the Central Valley Water Project	EN
0507		400.200	Central Valley Water Project Revenue Fund	Revenue from the sale of power to operate the Central Valley Water Project	EN
0510 *		900.650	California Exposition and State Fair Enterprise Fund	Fair revenue for fair operations - Fund number used in GAAP only	CU
0512		900.999	State Compensation Insurance Fund	Employer insurance premiums for worker compensation benefits	RO
0513		400.900	First-Time Home Buyers Fund	Revenue bonds to buy down interest rates on home mortgages	EN
0514		100.100	Employment Training Fund	Fees for job training	GF
0516		200.250	Harbors and Watercraft Revolving Fund	User fees to operate department programs, loans and grants	SR
0518		400.900	Health Facility Construction Loan Insurance Fund	Fees for loan insurance	EN
0519		200.950	California Maritime Academy Continuing Education Revenue Fund	Revenue from extension programs to support the Maritime Academy	SR
0521	a	400.900	Rural Economic Bond Fund	Revenue bond proceeds, repayment of loans plus interest, fees, and penalties, application fees for loan 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	Cal. Alternative Energy & Advanced Transportation Financing Authority Fund	Operating fund for department issuing no-commitment debt	CU
0530		400.900	Mobilehome Park Purchase Fund	Fund 0648 transfer for loans	EN
0534	a	400.900	New Prison Construction Revenue Fund	Revenue bonds for lease purchase of Southern Maximum Security Complex	EN
0535	a	200.950	California Main Street Program Fund	Various revenues for the California Main Street Program purposes	SR
0536		400.900	San Diego-Coronado Toll Revenue Fund	Tolls for the operation of the bridge	EN
0537		800.900	Capitol Area Development Fund	JPA fund to build an office building. (Note Disclosure Only. Blocked on 02 Index).	AG
0538		300.600	The San Francisco State Building Authority	JPA fund to build an office building	CP
0539		300.600	Oakland State Building Authority Fund	JPA fund to build an office building	CP
0541		300.600	San Bernardino State Building Authority Fund	JPA fund to build an office building - Component unit of the city of San Bernardino redevelopment agency	CP
0542		400.900	San Francisco-Oakland Bay Bridge Toll Revenue Fund	Investment interest for debt service	EN
0543		200.300	Local Projects Subaccount	Transfer from fund 0444 to use for grants and loans to local entities for fish and wildlife mitigation	SR
0544		200.300	Sacramento Valley Water Mgmt. and Habitat Protection Subacct.	Transfer from fund 0444 to use for programs in the Sacramento Valley	SR
0545		200.300	River Parkway Subaccount	Transfer from fund 0444 to use for the acquisition and restoration of riparian habitat	SR
0546		200.300	Bay-Delta Ecosystem Restoration Account	Transfer from fund 0402 to improve aquatic and terrestrial habitats	SR
0547		200.300	Flood Control and Prevention Account	Transfer from fund 0402 to use for the state's share of the nonfederal costs of flood control	SR
0549		800.400	Large Teach Hosp Emphasis Medi-cal Med Ed Pay Fund	State/donated funds to pay large teaching hospitals for education costs to medi-cal beneficiaries	AG
0550		800.400	Medi-Cal Medical Education Supplemental Payment Fund	State/Donated monies to share the costs for medical education costs to medi-cal beneficiaries	AG
0551		800.400	Temporary Assistance for Needy Families	Federal Grants to be used for Federal temporary assistance to needy families	AG
0555		200.850	Healthy Families Fund	State/Federal monies to provide health services to eligible needy children	SR
0556		200.800	Judicial Administration, Efficiency & Modernization Fund	Monies to promote improved access, efficiency and effectiveness in the trial courts	SR
0557		200.300	Toxic Substances Control Account	Fees & monies to administer and implement the provisions for hazardous waste response actions	SR
0558		200.300	Farm & Ranch Solid waste Clean-up & Abatement Account	Fees for grants to cities and counties for clean-up & abatement of solid waste on ranch & farm properties	SR
0559	a	400.900	Small Craft Harbor Bond Fund	Revenue bonds sold to make loans to local governments	EN
0560	a	400.900	Small Craft Harbor Improvement Fund	Revenue bonds sold to make loans to local governments	EN
0561		300.600	Riverside County Public Financing authority Fund	JPA fund to build office building	CP
0562		400.600	State Lottery Fund	Lottery ticket sales for lottery prizes, lottery administration, and education	EN
0563		650.100	Scholarshare Program Trust Fund	Monies received from participants to fund their higher education costs	PPT
0564		400.900	Scholarshare Administration Fund	Monies to be used for operating costs associated with the Scholarshare Trust Fund	EN
0565		200.450	State Coastal Conservancy Fund	G.O. bonds for improvement of coastal land, acquisition and leases	SR
0566		200.950	Department of Justice Child Abuse Fund	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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

Fund #		Segment Code	Fund Name	Description	Fund Type
0794		300.450	California Library Construction & Renovation Fund	Bond proceeds for library construction	CP
0795 *		900.650	Del Mar Race Track Authority		CU
0796		200.450	1988 County Correctional Facility Capital Expenditure & Youth Facility Bond Fu	G.O. bonds for local jails	SR
0800		650.900	United States Olympic Committee Fund	Taxpayer PIT contributions to fund an activity	PPT
0801	a	200.950	California Small Business Development Center Fund	Various revenues for support of the center	SR
0803		200.950	State Children's Trust Fund	Various revenues for child abuse prevention	SR
0807		200.950	Underage Pregnancy Prevention Fund	Monies to be used for the purpose of preventing underage pregnancy	SR
0809	a	200.950	Export Finance Fund	GF transfers for loan guarantees, insurance and coinsurance	SR
0812		800.400	Reader Employment Fund	GF transfers for readers for the legally blind in K-12 schools	AG
0813		200.450	Self-Help Housing Fund	GF transfers for contracts with nonprofits	SR
0814		200.950	California State Lottery Education Fund	State Lottery Fund transfers paid to educational institutions	IA - 200-950
0815		600.400	Judges' Retirement Fund	Employer and employee contributions for stated employees	PT
0816		100.100	Audit Repayment Trust Fund	Repayments of state funds from audits of drug abuse contracts	GF
0818		200.950	State Employees' Dental Care Fund	Appropriations for self funded dental care plans	SR
0819		200.950	California State University Employees' Dental Care Fund	Appropriations for self funded dental care plans for CSU employees	SR
0820		600.300	Legislators' Retirement Fund	Employer and employee contributions for stated employees	PT
0821		600.990	Flexelect Benefit Fund	Employee contributions for dental care plans	PT
0822		900.999	Public Employees' Health Care Fund	Employee contributions for health care plans	OE
0823		200.950	California Alzheimer's Disease & Related Disorders Res. Fund	Individual PIT contributions for a particular purpose	SR
0824	a	200.950	California Export Promotion Account	GF transfers and fees for promotional events	SR
0826	a	200.300	Superfund Bond Trust Fund	Payment of principle and interest on hazardous substance enterprise bonds	IA - 200-300
0827		200.950	Milk Producers Security Trust Fund	Security charges to pay milk producers if milk handlers do not pay milk producers	SR
0828	a	200.950	Hazardous Waste Reduction Loan Account	Loans to hazardous waste generators for equipment to reduce hazardous waste	SR
0829		650.900	Health Professions Education fund	Contributions for scholarships and loans	PPT
0830		600.100	Public Employees' Retirement Fund	Employer and employee contributions for stated employees	PT
0831		200.950	California State Lottery Education Fund-Calif. Youth Authority	Fund 0814 lottery transfers received by the CYA	SR
0833		600.990	Annuitants' Health Care Coverage Fund	Employer contributions to prefund health care costs	PT
0834		800.400	Medi-Cal Inpatient Payment Adjustment Fund	Matching of state and federal funds for Medical payments to disproportionate share hospitals (Ch 280/91)	AG
0835		600.200	Teachers' Retirement Fund	Employer and employee contributions for stated employees	PT
0838	a	200.950	California Maritime Academy Trust Fund	Contributions and donations for specific purposes	SR
0839		400.700	California State University Lottery Education Fund	Lottery funds from fund 0562 for CSU educational purposes	EN
0840		200.150	California Motorcyclist Safety Fund	Fees to fund contracts with public and private entities for motorcycle safety programs	SR
0842		200.300	Orphan Share Reimbursement Trust Fund	GF transfer to pay cost of hazardous clean up of insolvent or defunct parties	SR
0843		200.450	California Housing Trust Fund	Fees, loan repayments & reimbursements for housing purposes	SR
0845	a	200.300	Carl Moyer Memorial Air Quality Attainment Fund	Transfers from unencumbered funds for programs to reduce nitrogen oxides in California	SR
0846		200.950	Public Awards Fund	Gifts and contributions for specific awards	SR
0848		800.400	California Health Care for the Indigent Program Account, CHSF	Legislative appropriations for health care	AG
0849		800.400	Replacement Benefit Custodial Fund	Employee contributions to fund replacement benefits (Ch 798/90)	AG
0850		200.300	Lighting Device Fund	Contributions, federal funds received for the purpose of improving the lighting and energy savings of state agencies	SR
0853		200.100	Petroleum Violation Escrow Account	Part of FTF; direct federal receipts used for various purposes	SR
0854		200.100	Katz Schoolbus Fund	Fund 0853, PVEA, transfers for school buses	SR
0858		800.400	Recreational Trails Fund	Federal funds allocated to the State in accordance with the Steve Symms National Recreational Trails Fund Act 1991	AG
0861		200.100	Public Health Federal Fund	FTF transfers for service, demonstration and research projects	IA - 200-100
0862	a	200.950	State Child Care Facilities Fund	Fund 0164 transfer for relocatable facilities	SR
0863		200.100	State Child Care Capital Outlay Fund	Fund 0164 transfer for relocatable facilities and loans	SR
0864		200.300	Lake Tahoe Assistance Fund	Federal settlements for acquisition and site improvements in Tahoe region	SR
0865		800.400	Mental Health Managed Care Deposit Fund	State and county matching funds allocated to counties for mental health care contract	AG
0867		200.300	California Farmland Conservancy Program Fund	G.O. bond proceeds, fund from gifts, donations for agriculture and land improvement	SR
0869		200.100	Consolidated Work Program Fund	Transfers from FTF used for the stated program	SR
0870		100.100	Unemployment Administration Fund	Transfers from FTF used for the stated program	GF
0871		400.650	Unemployment Fund	Employer contributions for unemployment insurance benefit payments	EN
0872		800.400	State Hospital Account, Mental Health Facilities Fund	Fund 0351 transfer for transfer to DMH for program costs	AG
0873		800.400	Mental Health Facilities Fund, Institute for Mental Disease	Fund 0351 transfer for transfer to DMH for program costs	AG
0874		800.400	United States Flood Control Receipts Fund	FTF transfer allocated to counties	AG
0875	a	200.950	California Military Museum Fund	Contributions for California military museum	SR
0876	a	200.950	DARE Cal. Drug Abuse Resistance Education Fund	Contributions for drug abuse resistance education to school children	SR
0877		800.400	DMV Local Agency Collection	Toll evasion penalty used to fund programs related to vehicle theft and drive under influence	AG

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

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

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

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Fund #		Segment Code	Fund Name	Description	Fund Type
3013		300.900	Central Coast Veterans Cemetery Master Development Fund	GF transfer to use for planning the veterans cemetery	CP
3014		200.300	Baldwin Hills Conservancy Fund	Fees from land used to acquire the public lands within the Baldwin Hills Area of LA county	SR
3015		200.450	Gas Consumption Surcharge Fund	Gas surcharge to fund low income assistance programs.	SR
3016		200.950	Missing Persons DNA Data Base	Fees from death certificates to maintain DNA data base	SR
3017		200.250	Occupational Therapy Fund	GF loans and fees to regulate occupational therapist	SR
3018		200.250	Drug and Device Safety Fund	Fees from home medical device retail facilities to carry out the provisions related to the safety devices	SR
3019		100.100	Substance Abuse Treatment Trust Fund	GF transfer to counties to offset their costs related to substance abuse treatment	GF
3020		200.550	Tobacco Settlement Fund	Money used for public health purposes	SR
3021		200.300	Agricultural Biomass Utilization Account	Money transferred are for the purpose of providing incentives to businesses that utilize agricultural biomass	SR
3022		200.950	Apprenticeship Training Contribution Fund	Fees to be spent to provide funding for an apprenticeship training grant program	SR
3023		200.950	WIC Manufacturer's Rebate Fund	Rebate money from manufacturers for payment of rebate	SR
3024		200.300	Rigid Container Account	Fines and Penalties collected for local gov. & agencies to develop & implement systems for recycling materials	SR
3025		200.300	Abandoned Mine Reclamation & Minerals Fund Subaccount	Fees imposed on gold and silver mined within the State	SR
3027		200.450	Trauma Care Fund	General Fund transfer to promote access to trauma care	SR
3028		200.950	Transitional Housing for Foster Youth Fund	General Fund transfer to pay a percentage of costs for foster youths	SR
3029		200.950	Golden Bear State Pharmacy Assistance Program Rebate Fund	General Fund transfer to pay rebates for prescription drug payments by Medicare beneficiaries	SR
3030		200.950	Workers' Occupational Safety and Health Education Fund	Fees assessed against insurers for a worker occupational safety and health training and education program	SR
3031		200.250	Workers' Comp - Return to Work	Gross premium tax collected from insurers under Section 12201 of the Revenue and Taxation Code	SR
3033		200.950	California Memorial Scholarship Fund	Proceeds from CA memorial license plates to provide scholarships for survivors of 09-11-2002 attacks.	SR
3034		200.950	Antiterrorism Fund	Funded by Fund 3033 by excess account balances. Used to fund antiterrorism activities	SR
3035		200.300	Environmental Quality Assessment Fund	Fees required by each applicant for registration of an environmental assessor	SR
3036		200.250	Alcohol Beverage Control Fund	License fees for the enforcement and administration of the Alcoholic Beverage Control Act	SR
3037		200.800	State Court Facilities Construction Fund	State court construction penalty assessments, surcharges on parking offenses, filing fee surcharges on civil actions	SR
3038		200.450	Community Revitalization Fee Fund	Fees collected from applicants and/or recipients for tax credits	SR
3039		200.250	Dentally Underserved Account, State Dentistry Fund	Transactions from State Dental Fund, Fund 0741, $1 million annually for three consecutive years	SR
3040	a	200.250	Medically Underserved Acct, Contingent Fund Medical Board of CA	Transfers from the Contingency Fund of the Medical Board of California	SR
3041		200.950	Address Confident for Reproduction	Fees paid by reproductive health care services facility, its providers, employees, or volunteers	SR
3042		200.250	Victims of Corporate Fraud	Fees paid by corporations when filing disclosure statements	SR
3046		200.300	Oil. Gas, and Geothermal Administrative Fund	To deposit proceeds from owners and operators of oil, gas, and geothermal wells.	SR
3053		200.950	Public Rights Law Enforcement Special Fund	To deposit all costs awarded to the Attorney General for civil rights enforcement cases in which the AG prevails.	SR
3054		200.950	Health Care Benefits Fund	Fees imposed upon health care service plans and health care insurers	SR
3055		800.400	County Health Initiative Matching Fund	Interfund transfers from county agencies, local entities, or county organized health systems	AG
3056		200.300	Safe Drinking Water and Toxic Enforcement Fund	Deposit funds to enforce the Safe Drinking Water and Toxic Enforcement Act of 1986.	SR
3057		200.300	Dam Safety Fund	Collect fees to administer the dam safety program.	SR
3058		200.300	Water Rights Fund	Collect fees to certify activities involving hydroelectric power projects.	SR
3059		250.100	Fiscal Recovery Fund	To deposit temporary half-cent State sales and use tax revenues collected for bond payments.	DS
3060		200.950	Appellate Court Trust Fund	To deposit specific filing fees and other fees imposed on court services.	SR
3061		200.250	Ratepayer Relief Fund	Fund created to benefit electricity and natural gas ratepayers and to fund investigations of allegations of 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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

Fund #	Segment Code	Fund Name	Description	Fund Type
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 Fd	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 B	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 Func	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 Fur	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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

Fund #	Segment Code	Fund Name	Description	Fund Type
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	200.950	Gold Star License Plate Account, SLPF	Donations used for administrative costs of establishing the Gold Star Family specialized license plate program	SR
3163	200.250	California Health Information Technology and Exchange Fund	Federal Funds, private contributions for activities associated with health information technology and exchange	SR
3164	200.300	Renewable Energy Resources Development Fee Trust Fund	Fees collected to be used to purchase mitigation lands or conservation easements and to cover related costs.	SR
3165	200.950	Enterprise Zone Fund	Fees collected will be used to fund state operations for Enterprise Zone Program.	SR
3167	200.850	Skilled Facility Nursing Quality and Accountability Special Fund	Collection of fees, penalties, interest, dividends and General Fund transfer, used to provide supplemental payments to skilled nursing facilities	SR
3168	200.850	Emergency Medical Air Transportation Act Fund	Penalty of four dollars ($4) shall be imposed upon every conviction for a violation of the Vehicle Code. Used for administrative costs, offset state portion of Medi-Cal reimb, augment reimbursements pymts made through the Medi-Cal program.	SR
3169	100.100	Juvenile Reentry Fund	GF transfer to address local program needs for persons discharged from the custody of the Division of Juvenile Facilities.	GF
3170	200.950	Heritage Enrichment Resource Fund	Fees collected, expended for costs of the department in implementing the article	SR
3171	200.600	Local Revenue Fund 2011	Proceeds of taxes. Funds allocated exclusively for public safety and health and human services.	SR
3172	200.450	Public Hospital Investment, Improvement, and Incentive Fund	Moneys from counties, political, or governmental entities used as the source for the nonfederal share of investment improvement, and incentive payments to participating designated public hospitals	SR
3175	900.999	California Health Trust Fund	Moneys in the fund will be used to pay program expenses to administer the California Health Benefit Exchange.	RO
3176	200.600	Trial Court Security Account, Local Revenue Fund 2011	Proceeds of taxes. Used exclusively to fund trial court security provided by county sheriffs.	SR
3177	200.600	Local Community Corrections Account, Local Revenue Fund 2011	Proceeds of taxes. Used exclusively to 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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

Fund #	Segment Code	Fund Name	Description	Fund Type
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 Enforment 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	200.250	Child Performer Services Permit Fund	Fees used for cost of administering the Child Performer Services Permit program and to repay any loan from the Labor Enforcement and Compliance Fund.	SR
3243	800.400	San Francisco Vehicle Assessment Fund	The voter-approved local assessment to reimburse Franchise Tax Board for revenue loss associated with PIT/CIT deductions, less administration and FTB share, with the balance to SF city and county.	AG
3244	200.250	Political Disclosure, Accountability, Transparency, and Access Fund	Fees used for the maintenance, repair, and improvement of the online or electronic disclosure program implemented by the Secretary of State.	SR
3245	200.250	Disability Access and Education Revolving Fund	Fees used for increasing disability access and compliance with construction-related accessibility requirements.	SR
3246	200.950	Fair Employment and Housing Enforcement and Litigation Fund	Fund shall consist of attorney's fees and costs awarded by a court to the Department of Fair Employment and Housing to offset the costs of the department.	SR
3247	200.950	Financial Aid Technical Assistance Fund	Fees to be used to provide technical assistance to agencies and related private entities of another state in implementing Dream Act student aid financial programs.	SR
3248	200.600	Family Support Subaccount, Sales Tax Account	Sales tax proceeds funds used to pay an increased county contribution towards the costs of CalWORKs grants.	SR
3249	200.600	Child Poverty and Family Supplemental Subaccount, Sales Tax Account	Sales tax proceeds allocated to the family support account in the local health and welfare trust fund of each county and city, and county.	SR
3250	250.200	Transportation Bond Direct Payment Account, Transportation Debt Service	Weight fee revenue transferred from Fund 3107 for the purpose of directly paying the debt service of designated bonds of Proposition 1B as defined in Government Code section 16773 (c) (1).	DS
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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

Fund #		Segment Code	Fund Name	Description	Fund Type
3253		200.950	Made in California Fund	Fee and donations used to encourage consumer product awareness and foster purchases of high-quality products made in California.	SR
3254		200.950	Business Programs Modernization Fund	Fee used develop & maintain online database of CA corporations' Statement of Information.	SR
3255		200.250	Home Care Fund	Fees from licensure and regulation of home care organizations and the registration of home care aides used to establish/maintain a home care aide registry.	SR
3256		200.250	Specialized First Aid Training Program Approval Fund	Fees used to approve authorized training providers and establish/approve minimum standards related to epinephrine auto-injectors.	SR
3257		200.300	Used Mattress Recycling Fund	Reimbursement of costs from mattress recycling organizations to administer and enforce the Used Mattress Recovery and Recycling Act, including implementation and regulatory development.	SR
3258		200.300	Mattress Recovery and Recycling Penalty Account, Used Mattress	Penalties collected to administer and enforce the Used Mattress Recovery and Recycling Act by imposing an administrative civil penalty on any manufacturer, mattress recycling organization, recycler, renovator, or retailer that is in violation of this Act.	SR
3259		100.100	Recidivism Reduction Fund	GF transfer for activities designed to reduce the State's prison population, including, but limited to, reducing recidivism.	GF
3260		200.150	Regional Railroad Accident Preparedness and Immediate Response Fund	Fees used for emergency response to railroad accidents or hazardous materials from tank cars	SR
3261		200.250	Vessel Operator Certification Account, Harbors and Watercraft Revolving Fund	Fees charged for vessel operator card used to pay to operate program to issue vessel operator cards	SR
3262		200.300	Expedited Claim Account, Underground Storage Tank Cleanup Fund	Transfer from Fund 0439 to pay claims to reduce the overall cost for underground storage tank site cleanup	SR
3263		200.950	College Access Tax Credit Fund	Voluntary personal and corporate income tax contributions to support Cal Grant Program students	SR
3264		200.300	Site Cleanup Subaccount	Transfers from Fund 0439 to pay expenditures to identify and remediate surface or groundwater contamination	SR
3265		200.950	Prepaid MTS PUC Account	Transfers from Fund 3251 to be transferred to universal service funds and PUC Reimbursement Acct (#0462)	SR
3266		200.950	Prepaid MTS 911 Account	Transfers from Fund 3251 to be transferred to State Emergency Telephone Number Account (Fund 0022)	SR
3267		200.300	Reusable Grocery Bag Fund	Fees to implement system to receive proof of certification/recertification from reusable grocery bag producers	SR
3268		200.950	Senior Citizens and Disabled Citizens Property Tax Postponement Fund	Fees to implement and administer Senior Citizens and Disabled Citizens Property Tax Postponement Law	SR
3269		200.300	Cigarette Fire Safety and Firefighter Protection Fund	Civil penalties imposed on those knowingly selling or offering to sell cigarettes other than through retail sales	SR
3270		800.400	Local Charges for Prepaid Mobile Telephony Service Fund	Local charges imposed on purchases of prepaid mobile telephony services in a retail transaction to be held in trust and transmitted to local jurisdictions	AG
3272		200 950	California Domestic Violence Prevention Fund	Specialized license plate fees to be used in implementing family violence prevention programs	SR
3273	p	100.100	Employment Opportunity Fund	To promote equal employment opportunities in hiring and promotion at community college districts	GF
3274	p	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	p	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	p	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	p	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	p	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	p	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	p	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 progs.	SR
3281	p	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	p	200.600	Child Proverty 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	p	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	p	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	p	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	p	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	p	100.100	Second Chance Fund	To support mental health treatment, substance abuse treatment, and diversion programs	GF
3288	p	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
3293	p	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	p	200.250	Consumer Recovery Account	To fund the Real Estate Recovery Program (Program) established to pay victims of real estate fraud,	SR
3295	p	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
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

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Fund #	Segment Code	Fund Name	Description	Fund Type
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 source	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 Coast	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 C	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	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 Ac	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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

Fund #		Segment Code	Fund Name	Description	Fund Type
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		200.450	Housing for Veterans Fund	To provide multifamily housing to veterans and their families pursuant to the Veterans Housing and Homeless Prever	SR
6083		200.300	Water Quality, Supply, and Infrastructure Improvement Fund of 2014	Proceeds from G.O. bonds to provide funding for various water projects and programs	SR
6801		200.150	Transportation Financing Subaccount, St. Hwy. Acct.	Deposit proceeds from the sale of notes issued by the State Treasurer to provide transportation project financing	SR
6802		900.400	California Transportation Financing Authority Fund	Proceeds from the sale of revenue bonds.	CU
7360		300.600	FB and GW	Post automated adjustments related to due to/from and transfer	CP
7500		200.300	Public Water System, Safe Drinking Water SRF	Funds to provide oversight activities for the Safe Drinking Water State Revolving Fund loan and grant program.	SR
7502		200.100	Demonstration Disproportionate Share Hospital Fund	Federal funds to designated public hospitals from the applicable federal disproportionate share hospital allotment.	IA - 200-100
7503		200.100	Health Care Support Fund	Federal funds to designated hospitals for services rendered to Medi-Cal beneficiaries and the uninsured.	IA - 200-100
7504		200.100	South Los Angeles Medical Services Preservation Fund	Federal funds transferred from the safety net care pool funds	IA - 200-100
7505		200.300	Revolving Loans Fund	Moneys received pursuant to the Brownfield law and transferred to the fund from the Federal Trust Fund.	SR
7990		900.900	FB and GW	Post automated adjustments related to due to/from and transfer	CU
8000		800.400	Charter School Security Fund	Interest payment on loans to charter schools made from the charter school revolving loan fund	AG
8001		600.990	Teachers Health Benefits Fund	Employer contributions and investment income for payment of health premiums	PT
8002		200.950	National WWII Memorial Trust Fund	Taxpayers' contribution for construction of a national WWII veterans memorial	SR
8003		200.950	CA Lung Disease & Asthma Research Fund	Taxpayers' contribution for providing medical research.	SR
8004		100.100	Child Support Collections Recovery Fund	Moneys transferred from public agencies (returned federal funds) to make payments to local child support agencies.	IA - 100-100
8005		600.200	Teacher's Replacement Benefits Program Fund	Portion of benefit of members that exceed sec 415 of IRS code	PT
8006	a	200.950	Lupus Foundation of America, California Chapters Fund	Contributions on tax returns to fund lupus education, awareness, and research.	SR
8007	a	200.950	Specialty Care Fund	Private gifts and grants to reimburse participating out-of-area pediatric and adult specialty care providers.	SR
8008		600.990	State Employees' Pretax Parking Fund	Employee comp voluntarily excluded from an employee's gross income to pay for his/her parking.	PT
8009		200.950	Agricultural Employee Relief Fund	Collections by Ag Labor Relations Board on behalf of ag employees entitled to relief for violations of labor law.	SR
8010		200.950	Organ and Tissue Donor Registry Fund	Voluntary contributions to support the Organ and Tissue Registry and its activities	SR
8011		200.300	Oak Woodlands Conservation Fund	Gifts, donations, appropriations, federal grants or loans, transfers from Neighborhood Parks Bond Fund protect 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 & repaymer	SR
8015		200.950	Public Health Protection from Indoor Mold Hazards Fund	Private contributions to support Department of Health mold hazard elimination programs.	SR
8017		800.500	California Missions Foundation Fund	Deposit voluntary taxpayer contributions to restore and repair California missions	AG
8018		200.300	Salton Sea Restoration Fund	Deposit money collected from Imperial Irrigation District, the Coachella Valley Water District, and San Diego County \	SR
8019		100.100	Deficit Recovery Fund	GF transfer to reimburse GF expenditures and to reflect savings at a statewide level for FYs 03-04 and 04-05	GF
8020		200.950	Environmental Education Account	To deposit funds received to support the Office of Education and the Environment.	SR
8022		200.950	Military Family Relief Fund	Taxpayer contributions to provide financial aid grants to eligible members of the CA National Guard	SR
8023		200.850	Child Welfare Program Improvement	Donated gifts to provide a comprehensive system of supports that promote positive outcomes for children and familie	SR
8024		200.950	Worker Safety Bilingual Invest. Support, Enforcement, and Training Acct.	To provide for additional translation services related to employment and safety.	SR
8025	a	800.900	Prostate Cancer Research Fund	Taxpayer contributions for awards of grants to support prostate cancer research	AG
8026		200.300	Underground Storage Tank Financing Account	Federal, state, and local money used to make loans and grants pursuant to Chapter 624, Statutes of 2004	SR
8027		200.950	Gateway Fund	Donations to establish and maintain the Prenatal Gateway and the Newborn Hospital Gateway	SR
8028		200.300	Petroleum Financing Collection Account	Receive charges, fees, and income to fund those costs necessary to protect the state's position as lender-creditor	SR
8029		200.300	Coastal Trust Fund	Created to receive and disburse funds paid to the conservancy in trust	SR
8031		800.500	Child Support Payment Trust Fund	Child support payments to be received and processed by the State Disbursement Unit.	AG
8032		200.300	Oil Trust Fund	Funds for costs associated with removal of oil and gas facilities in the Long Beach tidelands.	SR
8033		200.850	Distressed Hospital Fund	Nonfederal payments to designated hospitals as determined by the California Medical Assistance Commission.	SR
8034		200.250	Medically Underserved Account for Physicians	Operation of the Steven M. Thompson Physician Corps Loan Repayment Program and the Physician Volunteer Prog	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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

Fund #	Segment Code	Fund Name	Description	Fund Type
8037	200.950	Veteran's Quality of Life Fund	Contributions from taxpayers to fund grants to be allocated to administrators of veterans' homes.	SR
8038	200.950	Donate Life California Trust Subaccount	Funds to be expended promoting and supporting organ and tissue donation.	SR
8039	200.950	Disaster Resistant Communities Account	A voluntary program that would integrate private sector and governmental emergency preparedness programs.	SR
8040	200.950	California Discount Prescription Drug Program Fund	To facilitate manufacturer participation and deliver affordable prescription drugs to low-income Californians.	SR
8041	600.250	Teachers' Deferred Compensation Fund	To serve as the repository for premium and fee revenues pursuant to annuity contracts and custodial accounts.	PT
8046	600.250	Teachers' Retirement Program Development Fund	To pay any costs related to the development of programs to enhance the State Teachers' Retirement Plan.	PT
8047	200.300	California Sea Otter Fund	To provide for research and programs related to sea otters.	SR
8048	200.950	Central Coast State Veterans Cemetery at Fort Ord Endowment Fund, CA	For the annual administrative and oversight costs of the veterans' cemetery.	SR
8049	600.990	Vision Care Program for State Annuitants Fund	To promote increased economy and efficiency in the provision of vision benefits to annuitants.	PT
8051	200.950	Cash for College Fund	Voluntary contribution or donation in cash.	SR
8052	200.950	Economic Development Fund, California	Receiving federal, state, local, and private economic development funds.	SR
8053	200.950	ALS/Lou Gehrig's Disease Research Fund	To establish a systematic program to conduct research regarding the cause, cure, and prevention of ASL	SR
8054	200.950	California Cancer Research Fund	To conduct research relating to the causes, detection, and prevention of cancer	SR
8055	200.950	Municipal Shelter Spay-Neuter Fund	Grants distributed under this article create an additional funding source for spay and neuter services/programs	SR
8056	200.950	California Ovarian Cancer Research Fund	To establish a systematic program to conduct research regarding the cause, cure, and prevention of ovarian 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	Recipt 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	200.850	California Health Access Program Account	Funds shall be used to deliver quality health care for vulnerable populations or communities and enhance outcomes and access to quality health care and preventive services.	SR
8074	200.950	California Youth Leadership Fund	All contribuations 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

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Fund #		Segment Code	Fund Name	Description	Fund Type
8081		200.950	Secure Choice Retirement Savings	Money deposited in the fund shall be available to conduct a market analysis that will be used to determine whether the necessary conditions exist for implementation of the California Secure Choice Retirement Savings Trust Act.	SR
8082		800.500	Shingle Springs Band of Miwok Indians Trust Fund	Revenue payments from the Shingle Springs Band of Miwok Indians gaming expended in amounts necessary for specific purposes enumerated in the amended compact, including, but not limited to (1) governmental operations of the tribe, and (2) reduction of the tribe's existing debt related to its gaming facility.	AG
8083		200.300	Stringfellow Residual Proceeds Account	Funds recovered in connection with the Stringfellow Superfund Site Agreement and any related interest earned for the purpose for site operation and maintenance established pursuant to Section 25330.5, if necessary, for those activities at the site, or, if not needed for site operation and maintenance at the site, to the Toxic Substance Control Account (fund 0557).	SR
8084		200.950	American Red Cross, California Chapters Fund	Voluntary contributions from personal income tax returns used to disburse and oversee monetary contributions to the California Chapters of the American Red Cross.	SR
8085		200.950	Keep Arts in Schools Fund	Voluntary contributions on personal income tax returns for allocation of grants to individuals or organizations administering arts programs for children in preschool through 12th grade.	SR
8086		200.300	Protect Our Coast and Oceans Fund	Voluntary contributions on personal income tax returns used for grants and programs that preserve, protect, or enhance coastal resources and promote coastal and marine educational activities for underserved communities.	SR
8087		800.400	Fi$Cal Consolidated Payment Fund	Transfers from funds and appropriations to be used by Controller to issue consolidated payments and transfer funds prior to disbursement	AG
8088		800.500	Graton Mitigation Fund	Gaming revenue pursuant to Tribal-State Gaming Compact used to (1) reimburse the City for any costs and mitigation, (2) reimburse the County for any costs and mitigation, and (3) any remaining funds will be deposited to the Revenue Sharing Trust Fund or the Tribal Nation Grant Fund.	AG
8089		800.400	Tribal Nation Grant Fund	Gaming revenue for the purpose of discretionary distributions to Non-Gaming Tribes and Limited-Gaming Tribes, for purposes related to effective self-governance, self-determined community, and economic development.	AG
8090		200.950	California Arts Council Contribution and Donations Fund	To receive gifts, donations, bequests, or grants and disburse moneys for Arts Council purposes	SR
8092		200.950	Habitat for Humanity Fund	Voluntary personal income tax contributions for distribution of grants to Habitat for Humanity affiliates in CA	SR
8093		200.950	California Sexual Violence Victims Services Fund	Voluntary personal income tax contributions for distribution of grants to rape crisis centers in CA	SR
8094		200.950	California Senior Legislature Fund	Voluntary personal income tax contributions to conduct CA Senior Legislature sessions and support its activities	SR
8095	p	200.950	Historic State Capitol Fund	To Support the Historic State Capitol Commission	SR
8096	p	200.950	Department of Developmental Services Trust Fund	To provide housing and transitional services for people with developmental disabilities	SR
8097	p	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	p	200.950	Calif. Americans with Disabilities Act Small Bus Capital Access Loan Prog. Fun	Loans to assist small businesses in financing projects that alter or retrofit small bus facilities	SR
8099	p	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	p	100.100	California ABLE Administrative Fund	To implement is state government an existing federal law known as Achieving a Better Life Experience	GF
8500		200.100	Federal Temporary High Risk Health Insurance Fund	Transfer from the Federal Trust Fund to provide health insurance coverage for qualified high risk pool.	IA - 200-100
8501		100.100	California Capital Access Fund	GF & FTF transfer used to promote economic development throughout the state.	GF
8502		200.850	LIHP Fund - Low Income Health Program Fund	Intergovernmental transfers voluntarily received from local governments used to provide health care services to uninsured adults, age 19 to 64 through Medicaid Coverage Expansion and Health Care Coverage Initiative.	SR
9250		600.990	Boxers' Pension Fund	Replaced Fund 0008. Fees/charges for admission to boxing events for a retirement fund for professional boxers	PT
9326	a	900.800	California Consumer Power and Conservation Financing Authority Fund	Funds for implementing the objectives and provisions of the California Consumer Power and Conservation Financing Authority and for payment of principle of, and interest on issuance of bonds.	CU
9328		900.400	California Infrastructure Guarantee Trust Fund	Insures all or a portion of accounts/subaccounts in the CA Infrastructure and Economic Dev. Bank Fund	CU
9329		200.300	Chrome Plating Pollution Prevention Fund	Funds from the Hazardous Waste Reduction Loan Account and loan repayments.	SR
9330		200.300	Clean and Renewable Energy Business Financing Revolving Loan Fund	Transfers from Federal funds, application fees, repayments of loans including interest payments, penalty payments, and all interest earnings used to provide low interest loans to California clean and renewable energy manufacturing businesses.	SR
9331	p	200.150	High-Speed Rail Property Fund	The development, improvement and maintenance of the high-speed rail system	SR
9726		100.100	Child Support Services Advance Fund	Money to be expended for making consolidated payments to counties, state agencies or other for local assist. 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 settlement	IS
9732		500.900	Office of Systems Integration Fund	Provides funding for various information technology projects.	IS
9733		500.900	Court Facilities Architect Revolving Fund	Transfers for the construction, alteration, repair and improvement of trial and appellate court buildings	IS
9734		200.450	2004 Charter School Facilities Account	To provide funding to qualifying entities for the purpose of establishing charte school facilities.	SR
9735		200.450	2006 Charter School Facilities Account	To provide funding to qualifying entities for the purpose of establishing charte school facilities.	SR
9736		200.450	Transit-Oriented Development Implementation Fund	To provide local assistance for the development of higher density uses close to transit stations.	SR

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

Fund #		Segment Code	Fund Name	Description	Fund Type
9737		500.700	FI$Cal 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 governmer	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		400.900	CalRecycle Greenhouse Gas Reduction Revolving Loan Fund	Transfers from Fund 3228 to be used to provide loans to public and private entitites in CA to reduce greenhouse gas emissions	EN
9749	p	500.900	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	IS
9750	p	200.950	Immigrant Integration Fund	Moneys used for statewide plan for better implementation and coordination of immigrant assistance	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

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

Fund #	Segment Code	Fund Name	Description	Fund Type
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
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 activvties - Deferred Inflows/Outflows of Resources	GOVERNMENT
9200*		GW	Business-type activities - Eliminate Interfund Receivable and Payable	BUSINESS-TYPE
9290*		GW	Business type activities - miscellaneous adjustments	BUSINESS-TYPE
9292*		GW	Business-type activities - Deferred Inflows/Outflows of Resources	BUSINESS-TYPE
9300*		GW	Used to post adjustments for component units	COMP. UNITS
9400*		GW	Used to post adjustments for fiduciary funds	FIDUCIARY
9935*	900.900	State Assistance Fund for Enterprise Business and Industrial Dev Corp (SAFE-	To provide financing source for existing and start-up small businesses.	CU
9940*	900.400	EdFund	To administer activities associated with Student Aid Comm.'s participation in the federal student loan program.	CU
9950*	900.900	UC Hastings College of Law	An independent public law college that is not included in the University of California audit report.	CU
9970*	900.200	CSU Auxiliary Organizations		CU
9990*	900.650	District Agricultural Associations		CU

Appendix D - GAAP REPORT FUND CLASSIFICATIONS

Fund #	Segment Code	Fund Name	Description	Fund Type
*	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			

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

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

All certification letters must include the following:

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

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

Management Representation Letter

Departments are required to submit a Management Representation Letter for each organization indicating their compliance with applicable Governmental Accounting Standard Board (GASB's) standards. This letter provides a list of several GASB standards that may require additional GAAP adjustments or disclosure if applicable to the organization. Please indicate if the standard is applicable and how you have complied with it and incorporated the transaction or disclosure in year-end reports, worksheets, and documents submitted referencing each fund it applies to. Only one Management Representation Letter is required for each organization and both 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 to each department's GAAP Information Request email.

M e m o r a n d u m

CERTIFICATION LETTER EXAMPLE ONLY – just list what you actually submit

State Controller's Office
Division of Accounting and Reporting
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.

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

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

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

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

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

DISCUSSION AND ANALYSIS
GASB 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, 2016.

a. Component Units

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

The GASB 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 Statements No. 14, as amended by GASB Statements Nos. 39 and 61, as it relates to the determination and inclusion of component units and;

- ☐ We determined that we have no component units to report for the fiscal year ended June 30, 2016.
- ☐ 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, 2016.
- ☐ We have identified one or more component units that existed during the fiscal year ended June 30, 2016, and have attached the checklist for determining component units and have provided all documentation supporting the component unit determination and the financial information of the component unit for the fiscal year-end and necessary disclosure information in the attached GAAP information transmittal.

b. Service Concession Arrangements

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

The GASB 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, 2016.
- ☐ 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, 2016.
- ☐ We have identified one or more SCA's that existed during the fiscal year ended June 30, 2016, and have provided the SCA determination checklist and all documentations supporting the SCA determination and necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

c. Pollution Remediation Obligations

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

The GASB 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 June 30, 2016.
- ☐ 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, 2016.
- ☐ We have identified one or more pollution remediation obligations that existed during the fiscal year ended June 30, 2016, 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 nor intra-entity transfers of assets or future revenue to report for the fiscal year ended June 30, 2016.
- ☐ 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, 2016.
- ☐ 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, 2016, 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, 2016.
- ☐ 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, 2016.
- ☐ We have identified that one or more capital assets impairments and/or the associated insurance recoveries existed during the fiscal year ended June 30, 2016, and we have attached the checklist for assessing capital asset impairments and have provided the necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

f. Government Combinations and Disposals of Government Operations

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

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

Please check all applicable boxes:

I 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, 2016.
- ☐ 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, 2016.
- ☐ We have identified one or more government combinations or disposals of government operations that existed during the fiscal year ended June 30, 2016, and have provided the SCO with all 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 information 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, 2016.
- ☐ 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, 2016.
- ☐ We have identified one or more nonexchange financial guarantees that existed during the fiscal year ended June 30, 2016, and have provided the SCO with all necessary GAAP adjustments and disclosure information in the attached GAAP information transmittal.

Sincerely,

Signed: _____ Date: _____
Executive Management Representative

_____
Printed Name /Title

Signed: _____ Date: _____
Fiscal Services Management Representative

_____
Printed Name /Title

BETTY T. YEE
Office of California State Controller
Division of Accounting and Reporting
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Sacramento, CA 94250
(916) 445-2636
www.sco.ca.gov