

Revision Summary

DECEMBER 2025

Department of Finance:

Section #	Description	Summary of Change
8100	UPDATE: Introduction and Limitations	<ul style="list-style-type: none">• Minor language and content updates.
13420	NEW: Funds with Proceeds from Sale of Bonds	<ul style="list-style-type: none">• New section added. <i>Funds with Proceeds from Sale of Bonds</i>.• Incorporated content from Section 14400
14400	DELETE: Funds with Proceeds from Sale of Bonds	<ul style="list-style-type: none">• Section deleted. Content incorporated into Section 13420.