

## Revision Summary

DECEMBER 2025

### Department of Finance:

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