

# **ACCOUNTING BULLETIN**

**BULLETIN #:** AB 21-01

**ISSUE DATE:** July 1, 2020

**TERM DATES:** Until Rescinded

**TO:** Deputy Directors  
District Directors  
Division Chiefs  
Resource Managers  
District Project Control

**SUBJECT:** SB1 Coding Structure – Fiscal Year 2020-21

**PURPOSE:** To provide the coding structure for SB1 funded projects and activities for Fiscal Year 2020-21

Attachment I – SB1 Coding Structure Matrix – Fiscal Year 2020-21  
Attachment II – SB1 Coding Structure, Bridge and Culvert Work

**BACKGROUND:** The attached and referenced matrices provide a summary of coding to be used for the Road Repair and Accountability Act of 2017 (SB1) projects and activities for Fiscal Year 2020-21. The coding structure will also be used for SB1 reporting criteria. For more information on the program codes, please refer to Coding Manual Chapter 7 (Program Codes).  
<https://accounting.onramp.dot.ca.gov/manual/7-program-codes>

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This Accounting Bulletin has been approved for distribution by Gilbert Petrisans, Division Chief.

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**SB1 CODING STRUCTURE  
FISCAL YEAR 2020-21**

Accounting Bulletin 21-01, Attachment I

SB1 Program	Fund Number <sup>(2)</sup>	Program	Appropriation Code <sup>(3)</sup>	Program Code(s)
Active Transportation	3290	Capital Outlay	21308	20.20.720.100
		Local Assistance	21108	20.30.720.100
Congested Corridors	0042	Cap Outlay Support/Cap Outlay	21009 21309	20.XX.705.100
		Local Assistance	21109	20.30.210.350
		Mass Transit	21109	30.10.030.100
		Intercity Rail Passenger	21309	30.20.110.000
Freeway Service Patrol	0042	Local Assistance	21102	20.30.010.610
Local Partnership	3290	Capital Outlay Support	1850521	LPP Formulaic = 20.10.724.000 LPP Competitive = 20.10.724.100
		Capital Outlay	18801	LPP Formulaic = 20.20.724.000 LPP Competitive = 20.20.724.100
		Local Assistance	18601	LPP Formulaic = 20.30.210.200 LPP Competitive = 20.30.210.210
		Mass Transit	18601	LPP Formulaic = 30.10.724.100 LPP Competitive = 30.10.724.200
		Intercity Rail Passenger	18801	LPP Formulaic = 30.20.724.100 LPP Competitive = 30.20.724.200
Local Planning Grants	3290	Regional Planning	21102	40.20.010.600
Maintenance	3290	Maintenance	1850521	20.80.XXX.XXX (Existing Codes -- Non-Bridge/Culvert)
Maintenance - Bridge/Culvert <sup>(1)</sup>	3290	Maintenance	1850521 21001	20.80.XXX.XXX (Existing Codes- See Attachment II)
Transit Intercity Rail Capital	0046	Mass Transit	21101	30.10.030.200
		Intercity Rail Passenger	21301	30.20.110.010
SHOPP	3290	Cap Outlay Support/Cap Outlay	1850521 18802	20.XX.201.XXX (Existing Codes -- Non-Bridge/Culvert)
		Statewide Planning	1850521	40.50.201.XXX (Existing Codes -- Non-Bridge/Culvert)
SHOPP - Bridge/Culvert <sup>(1)</sup>	3290	Cap Outlay Support/Cap Outlay	1850521 21302	20.XX.201.XXX (Existing Codes -- See Attachment II)
		Statewide Planning	1850521	40.50.201.XXX (Existing Codes -- See Attachment II)
Trade Corridor Enhancement	3291	Cap Outlay Support/Cap Outlay	21001 21301	State Share = 20.XX.723.100 Local Share = 20.XX.723.200
		Local Assistance	21101	State Share = 20.30.210.310 Local Share = 20.30.210.320
		Mass Transit	21101	State Share = 30.10.723.100 Local Share = 30.10.723.200
		Intercity Rail Passenger	21301	State Share = 30.20.723.100 Local Share = 30.20.723.200
Administrative Support	3290	Various <sup>(4)</sup>	1850521	Various Existing Codes

(1) Project elements addressing bridges and culverts should be segregated with program coding distinguishing the elements as bridge and culvert work.

(2) Funds

0042 = State Highway Account (SHA)

0046 = Public Transportation Account (PTA)

3290 = Road Maintenance and Rehabilitation Account (RMRA)

3291 = Trade Corridor Enhancement Account (TCEA)

(3) For Non-Budget Act Continuous Appropriations (5XX, 6XX, 8XX), the first two digits of the Appropriation Code identifies the initial year of appropriation and, for Support Appropriations, the last two digits of the Appropriation Code identifies the fiscal year of the budgetary allocation.

(4) Programs with SB1 Support Funding

20.10 - Capital Outlay Support

20.30 - Local Assistance

20.40 - Program Development

20.80 - Maintenance

40 - Statewide Planning/Regional Planning

50 - Administration

60.10 - Equipment

## **SB1 CODING STRUCTURE BRIDGE AND CULVERT WORK**

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The Road Repair and Accountability Act of 2017 (SB1) sets aside funding for bridge and culvert maintenance and rehabilitation. Program Codes to be used for SB1 funded bridge and culvert work, including support phases, are as follows:

### Maintenance

20.80.315.000 - Bridge Preservation - Major Maintenance

(Approp 21001-Phase 4; Approp 1850521-Phase 0,1,2,3)

20.80.251.000 - Roadside / Drainage Major Maintenance

(Approp 21001-Phase 4; Approp 1850521-Phase 0,1,2,3)

20.80.220.000 - Drainage (State Forces)

(Approp 1850521 -Phase N; Approp 21001-Phase S)

20.80.360.000 – Misc. Bridges/Other Structures Support Activities

(Approp 1850521 -Phase N; Approp 21001-Phase S)

20.80.370.000 – Bridges/Substructure Elements

(Approp 1850521 -Phase N; Approp 21001-Phase S)

20.80.380.000 – Bridges/Superstructure Elements

(Approp 1850521 -Phase N; Approp 21001-Phase S)

### SHOPP – Project Initiation Documents

40.50.201.110 - Bridge Rehabilitation

40.50.201.111 - Bridge Scour Mitigation

40.50.201.112 - Bridge Rail Replacement and Upgrade

## **SB1 CODING STRUCTURE BRIDGE AND CULVERT WORK**

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40.50.201.113 - Bridge Seismic Restoration  
40.50.201.114 - Bridge Widening  
40.50.201.119 - Capital Bridge Preventative Maintenance Program  
40.50.201.322 - Transportation Permit Requirements for Bridges  
40.50.201.151 - Drainage System Restoration

### SHOPP – Capital Outlay Support/Capital Outlay

20.XX.201.110 - Bridge Rehabilitation and Replacement  
20.XX.201.111 - Bridge Scour Mitigation  
20.XX.201.112 - Bridge Rail Replacement and Upgrade  
20.XX.201.113 - Bridge Seismic Restoration  
20.XX.201.114 - Bridge Widening  
20.XX.201.119 - Capital Bridge Preventative Maintenance Program  
20.XX.201.322 - Transportation Permit Requirements for Bridges  
20.XX.201.151 - Drainage System Restoration