

# GASB 54

## *Fund Balance Reporting and Governmental Fund Type Definitions*

Changes apply for Fiscal Year 2010-11

Fund Balance Classification	
old:	new:
Reserved for:	Restricted
Encumbrances	Committed
Interfund receivables	Assigned
Loans receivable	Unassigned
Continuing appropriations	
Debt Service	
Unreserved, reported in:	
General Fund	
Special revenue funds	Details by function will be disclosed in the audited notes to the financial statements.
Capital projects funds	

Any department that has one or more funds from the following types may receive a GASB Statement 54 Fund Balance Classification Form:

1. General Fund
2. Special Revenue Fund
3. Debt Service Fund
4. Capital Projects Fund

Proprietary and Fiduciary Fund Types are not affected.

***The Fund Balance Classification form will be sent to department Chief Accounting Officers, and is due back to the SCO by September 1<sup>st</sup>, 2011. This form provides GASB 54 definitions and requirements, and shows the department how to report the new fund balance classification, and will be tailored to each department's specific information.***

# Which Departments need to provide information by Sept 1<sup>st</sup>?

0100	Legislature	1830	State Allocation Board
0110	Senate	1870	CA Victim Compensation and Govt Claims Board
0120	Assembly	1880	State Personnel Board
0130	Legislative Joint Expenses	2100	Dept of Alcoholic Beverages Control
0160	Legislative Counsel Bureau	2120	Alcoholic Beverages Control Appeals Board
0250	Judicial	2150	Department of Financial Institutions
0270	Judicial Council	2180	Dept of Corporations
0280	Commission on Judicial Performance	2240	Dept of Housing and Community Development
0500	Governor's Office	2260	CA Housing Finance Agency
0502	CA Technology Agency	2310	Office of Real Estate Appraisers
0510	Secretary of State & Consumer Services Agency	2320	Dept of Real Estate
0520	Secretary of Business/Transp/Housing Agency	2400	Dept of Managed Health Care
0530	Secretary of CA Health & Human Services Agency	2660	Dept of Transportation
0540	Secretary of Resources Agency	2670	Board of Pilot Commissioners for the bays
0552	Office of Inspector General	2720	Dept of CA Highway Patrol
0555	Secretary of Environmental Protection	2740	Dept of Motor Vehicles
0559	Secretary for Labor & Workforce Development	3125	CA Tahoe Conservancy
0650	Office of Planning and Research	3210	Environmental Protection Program
0690	CA Emergency Management Agency	3340	CA Conservation Corps
0750	Office of the Lieutenant Governor	3360	Energy Res Cons and Dev Comm
0820	Dept of Justice	3370	Renewable Resources Investment Program
0840	State Controller's Office	3460	Colorado River Board of California
0845	Dept of Insurance	3480	Dept of Conservation
0850	CA State Lottery Commission	3500	Dept of Resources Recycling & Recovery
0855	CA Gambling Control Commission	3540	Dept of Forestry
0860	State Board of Equalization	3560	State Lands Commission
0890	Secretary of State	3600	Dept of Fish and Game
0911	Citizens Redistricting Commission	3640	Wildlife Conservation Board
0950	State Treasurer	3680	Dept of Boating & Waterways
0954	Scholarshare Investment Board	3720	CA Coastal Commission
0956	CA Debt & Investment Advisory Commission	3760	State Coastal Conservancy
0959	CA Debt Limit Allocation Committee	3780	Native American Heritage Commission
0965	CA Industrial Dev Financial Advisory Committee	3790	Dept of Parks and Recreation
0968	CA Tax Credit Allocation Committee	3810	Santa Monica Mountains Conservancy
1100	CA Science Center	3820	SF Bay Conservation/Development Commission
1105	CA African American Museum	3840	Delta Protection Commission
1110	Dept of Consumer Affairs Reg Boards (1111 also)	3850	Coachella Valley Mountains Conservancy
1580	Board of Vocational Nurse and Psychologist Tech	3860	Dept of Water Resources
1690	Alfred E. Alquist Seismic Safety Commission	3885	Delta Stewardship Council
1700	Dept of Fair Employment & Housing (1705 also)	3900	Air Resources Board
1730	Franchise Tax Board	3930	Dept of Pesticide Regulation
1760	Dept of General Services	3940	State Water Resources Control Board
1790	Office of State Architect	3960	Dept of Toxic Substances Control
1820	Office of Public School Construction	3980	Office of Env Health Hazard Assessment

4120	Emergency Medical Service Authority	6360	Commission on Teacher Credentialing
4140	Office of Statewide Health Plan & Dev	6420	CA Postsecondary Education Committee
4170	Dept of Aging	6440 – 6600	UC California
4180	Commission on Aging	6610 – 6860	CSU System
4185	CA Senior Legislature	6870	Board of Governors – CA Community Colleges
4200	Dept of Alcohol & Drug Program	7100	Employee Development Department
4250	CA Children & Families Commission	7300	Agricultural Labor Relations Board
4260	Dept of Health Care Services	7350	Dept of Industrial Relations
4265	Dept of Public Health	7980	Student Aid Commission
4270	CA Med Assistance Commission	8120	Commission on Peace Officer Standards
4280	Managed Risk Medical Insurance Board	8140	State Public Defender
4300	Dept of Developmental Services (also 4310)	8260	Arts Council
4330	Agnews Developmental Center	8320	Public Employment Relations
4350	Fairview Developmental Center	8380	Dept of Personnel Administration
4370	F.D. Lanterman Developmental Center	8385	CA Citizen Compensation Comm
4390	Porterville Developmental Center	8500	Board of Chiropractic Exam
4400	Sonoma Developmental Center	8550	Horse Racing Board
4420	No Cal Fac – Yuba City DDS	8570	Dept of Food and Agriculture
4430	So. Cal Fac – Cathedral City	8620	Fair Political Practices Commission
4440	Mental Health	8660	Public Utilities Commission
4450	Dept of Mental Health	8700	CA Victim Compensation & Govt Claims Board
4470	Atascadero State Hospital	8780	Little Hoover Commission
4490	Metropolitan State Hospital	8820	Commission on Status of Women
4500	Napa State Hospital	8830	CA Law Revision Commission
4510	Patton State Hospital	8840	Commission on Uniform State Laws
4530	Vacaville Psychiatric Services	8855	Bureau of State Audits
4540	Coalinga Secure Treatment Facility	8860	Dept of Finance
4550	Salinas State Prison In-patient	8880	Financial Info System for CA
4700	Dept of Community Services & Development	8885	Commission on State Mandates
5160	Dept of Rehabilitation	8910	Office of Administrative Law
5170	State Independent Living Council	8940	Military Department
5175	Dept of Child Support Services	8950	Dept of Veteran’s Affairs (8955 also)
5180	Dept of Social Services	8960	Veteran’s Home – Yountville
5225	Dept of Corrections and Rehab	8965	Veteran’s Home – Barstow
5460	Dept of Youth Authority	8966	Veteran’s Home – Chula Vista
6100	Dept of Education (also 6110)	8967	Veteran’s Home of California
6120	Division of Libraries		
6200	CA School for the Blind		
6220	CA Diagnostic School for Neurologically Handicapped Children		
6240	School for the Deaf – Fremont		
6250	School for the Deaf – Riverside		
6255	CA State Summer School for the Arts		
6260	Diagnostic Centers		
6330	CA Career Resource Network		
6350	School Facilities Aid Program		

**Two sessions of training will be offered in the Alder Room at SCO’s Cannery Business Park Site:**

1. Tuesday, May 24<sup>th</sup> 10:00 – 11:00 a.m.
2. Wednesday, May 25<sup>th</sup> 1:30 – 2:30 p.m.

Training will cover the theory of GASB 54, and will introduce the department information form due back September 1<sup>st</sup>. Email [ahamaker@sco.ca.gov](mailto:ahamaker@sco.ca.gov) to register; please include your department name and phone.