

GASB Statement 54 Fund Balance Classification Form

Department Name: GOVERNMENTAL ACCOUNTING ADVISORY BOARD

Department Number: 1234

Below information completed by:

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Additional Information/Notes:

Reviewed for correctness:

Accounting Manager/

Division Chief: Bill Melater

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Telephone number: (916) 555-1235

Please return completed form by e-mail as an excel attachment to: SGR@sco.ca.gov

Please use the following codes to identify the fund balance classification for each of your governmental funds.

	Fund Balance Classification Code	Reference
If the resources accounted for in the fund are nonspendable :	N	Provide general description
If the resources accounted for in the fund are restricted by:		
Federal laws, grants, or regulations	R1	Required: Law, regulation, or other reference
California Constitution	R2	Required: Article X, Section X, Subsection (x)
Enabling Legislation	R3	Required: XXXX (year) Laws, Chapter X, Section X, Subsection (x) or other reference.
Creditors, i.e., debt covenants	R4	Year, series
Donors and Other External Parties	R5	Name, type of agreement, date
If the resources accounted for in the fund are committed :	C	Required: Legal Citation/Authority
If the resources accounted for in the fund are assigned :	A	Provide description. See Instructions for examples of assigned fund balance.
If the resources accounted for in the fund are unassigned :	U	

Fund No.	Fund Title	(1) Fund Balance Classification Code	(2) Reference	(3) Amount as of June 30, 2011 (please see instructions)
0001	General Fund	U		
4321	Governmental Accounting Advisory Board Fund	C	Accounting Code 1234	
4567	Governmental Accounting Advisory Board Revolving Fund	A	Investment earnings	\$ 10,000
4567	Governmental Accounting Advisory Board Revolving Fund	C	Accounting Code 1235	\$ 5,000
4999	Governmental Accounting Advisory Board Admin Fund	R2	Article XL, Section 10	