

Accounting Standards and Procedures for Counties

March 2013 Edition

List of Substantive Changes and Additions

Chapter	Section	Description of Changes/Additions
Entire Manual	All	Formatting changes to text, illustrations and examples
Ch. 9A - Road Fund Accounting	9A.35	Removed references to <i>Manual of Uniform Highway Accounting Procedures</i> (manual defunct and out of print)
Appx B - County Budget Act	29064	Amended by Stats. 2012, Ch. 52, Sec. 1. <i>eff. 1/1/2013.</i>
Changes consequent to: GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions		
Ch. 1 – Summary of Accounting Principles	1.08	Update governmental fund type definitions
Ch. 2 - Policies	2.19-24 2.31	Update fund balance classifications and terminology* Add <i>Stabilization Arrangements</i>
Ch. 3 - Funds	4.04-4.07	Update fund type purpose and accounting treatment
Ch. 5 - General Ledger and Budgetary Accounts	5.06 5.08-9	Change (add) name and definition of example accounts #241-245, 249; 406-410;
Ch. 8 - Specific Accounting Procedures	various	Update fund balance classifications/governmental fund types
Ch. 9 - General and Special Revenue Funds	various	Update fund balance classifications/governmental fund types
Ch. 9A - Road Fund Accounting	9A.05 9A.38	Update fund type description; change in account names in example
Ch. 10 - Capital Projects Funds	10.01-4	Update fund balance classifications/governmental fund types
Ch. 12 - Special Assessments	12.02-4	Update fund balance classifications/governmental fund types
Ch. 16 - Budgetary	16.02-3	Update fund balance classification references
Appx B - County Budget Act	various	Amended by Stats. 2011, Ch. 382, <i>eff 1/1/2012</i>
Appx C - Glossary	various	Add references and definitions related to fund balance classifications and governmental fund types
Changes consequent to: GASB Statement No. 51, Accounting and Reporting for Intangible Assets		
Ch. 5 - General Ledger & Budgetary Accounts	5.03, 5.09	Add 169-Intangible assets, 170-Accumulated Amortization
Ch. 9A - Road Fund Accounting	9A.27	Add Parenthetic reference to <i>Intangible Assets</i>
Ch. 15 - Capital Assets	5.06 15.16 15.23 15.32 E15.01	Add 5.06 <i>Intangible Assets</i> * Add 15.16 <i>Intangible Costs</i> * Add to asset accounts list: <i>Intangible Assets</i> Add 15.32 <i>Amortization</i> Add Intangible asset example on page 276:
Appx B - County Budget Act	29008	Add (e) <i>Intangible Assets</i>
Appx C - Glossary	various	Add references and definition: <i>intangibles</i> and <i>amortization</i>
Appx G - GASB 34 Implementation Guide	IG.05(d) IG.05 (e)	Changes in fund types and classifications chart Add <i>intangibles</i> to text (“Capital assets include...”)

*subsequent section numbers incremented