

**GASB 54  
FUND BALANCE  
CHART OF ACCOUNTS (COA)  
X-WALK  
GENERAL ACCOUNTING DIVISION**

Presented By: Gladys Smith, COA



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**NUMERICAL HIERARCHY OF FUND  
BALANCE ACCOUNTS**

Old series structure: 3 fund balance classifications

- Reserved            301100 - 312100
- Designated        320100 - 320149
- Unreserved        325100

New series structure: 5 fund balance classifications

- Non-spendable    314100 - 319100
- Restricted         321100 - 324100
- Committed        330100 - 330149
- Assigned          350100 - 350400
- Unassigned        370100



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## **COA CONVERSION OF RESERVE FUND BALANCE**

Reserve accounts have 2 new fund balance  
classifications

➤ Non-spendable:

- New accounts 314100 - 319100
- Old accounts 301100 - 307100

➤ Restricted:

- New accounts 321100 - 324100
- Old accounts 308100 - 312100



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## **CONVERSION OF DESIGNATED FUND BALANCE**

Designated fund balance is classified as

➤ Committed fund balance :

- New accounts 330100 - 330149
- Old accounts 320100 - 320149



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## **ASSIGNED FUND BALANCE NEW CLASSIFICATION**

Assigned fund balance classification series:

- New accounts 350100 - 350400



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## **CONVERSION OF UNRESERVED FUND BALANCE**

Unreserved is classified as

- Unassigned fund balance:
  - New account 370100
  - Old account 325100



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## **RECLASSIFICATION PROCESS**

The reporting team will create the journal entries to re-class the fund balances by fund type.

- General, Paul Robles
- Special Revenue, Sue Warner
- Capital Projects, Daisy Vergara
- Debt Service, Mary Yip
- Date of entry TBD



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## **CONTACT**

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