

**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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