

Code	GASB 54 Description	Description	Charc	Status	Category					COMMENTS
					Level 1	Level 2	Level 3	Level 4	Level 5	
		Net Assets	10		X					
	Nonspendable Fund Balance	Reserved Fund Balance	21			X				Nonspendable 301000-307999
	Nonspendable For Advances	Reserve For Advances	20				X			
301100	Nsb Adv To Internal Ser Fund	Res Adv To Internal Ser Fund	28	A				X		
301200	Nsb Adv To Special Rev Fund	Res Adv To Special Rev Fund	27	A				X		
301300	Nsb Adv To Trust Fund	Reserve Adv To Trust Fund	25	A				X		
301400	Nsb Adv To Enterprise Fund	Res Adv To Enterprise Fund	26	A				X		
		Reserve For Encumbrances	24				X			
302100	Inactivate	Reserve For Encumbrances-YE	27	A				X		Restricted
302500	Inactivate	Reserve For Encumbrances-Sys	28	A				X		Restricted
302600	Inactivate	Reserve For Pre-Encumb-Sys	26	A				X		Restricted
302700	Inactivate	Reserve For Encumb-Payroll	26	A				X		Restricted
	Nonspendable For Inventory	Reserve For Inventory	21				X			
303100	Nonspendable for Inventory	Reserve For Inventory	21	A				X		
303101	Nsb Inv-Protective Gear	Rsv Inv-Protective Gear	24	A					X	
303102	Nsb Inv-Uniforms-Repl Clothing	Rsv Inv-Uniforms-Repl Clothing	31	A					X	
303103	Nsb Inv-Food-Meat/Fish/Poultry	Rsv Inv-Food-Meat/Fish/Poultry	31	A					X	
303104	Nsb Inv-Food	Rsv Inv-Food	13	A					X	
303105	Nsb Inv-Household Expense	Rsv Inv-Household Expense	26	A					X	
303106	Nsb Inv-Maint-Vehicle Supplies	Rsv Inv-Maint-Vehicle Supplies	31	A					X	
303107	Nsb Inv-Surgical Supplies-Gen	Rsv Inv-Surgical Supplies-Gen	30	A					X	
303108	Nsb Inv-IV Solutions	Rsv Inv-IV Solutions	21	A					X	
303109	Nsb Inv-Medical-Dental Suppl	Rsv Inv-Medical-Dental Suppl	29	A					X	
303110	Nsb Inv-Oxygen	Rsv Inv-Oxygen	15	A					X	
303111	Nsb Inv-Pharmaceuticals	Rsv Inv-Pharmaceuticals	24	A					X	
303112	Nsb Inv-Prosthesis	Rsv Inv-Prosthesis	19	A					X	
303113	Nsb Inv-Surg Packs/Sheets	Rsv Inv-Surg Packs/Sheets	26	A					X	
303114	Nsb Inv-Sutures/Surg Needles	Rsv Inv-Sutures/Surg Needles	29	A					X	
303115	Nsb Inv-Anesthetic Materials	Rsv Inv-Anesthetic Materials	29	A					X	
303116	Nsb Inv-Miscellaneous Expense	Rsv Inv-Miscellaneous Expense	30	A					X	
303117	Nsb Inv-Office Equip Non F/A	Rsv Inv-Office Equip Non F/A	29	A					X	
303118	Nsb Inv-Office Supplies	Rsv Inv-Office Supplies	24	A					X	
303119	Nsb Inv-Printing/Binding	Rsv Inv-Printing/Binding	25	A					X	
303120	Nsb Inv-Instrmnt-Mnr Med Equip	Rsv Inv-Instrmnt-Mnr Med Equip	31	A					X	
303121	Nsb Inv-Sml Tools & Instrument	Rsv Inv-Sml Tools & Instrument	31	A					X	
303122	Nsb Inv-Client-Ward-Child Exp	Rsv Inv-Client-Ward-Child Exp	30	A					X	
303123	Nsb Inv-Equip Use-Non FA	Rsv Inv-Equip Use-Non FA	25	A					X	
303124	Nsb Inv-Intra-Miscellaneous	Rsv Inv-Intra-Miscellaneous	28	A					X	
303125	Nsb Inv-Lost Inventory	Rsv Inv-Lost Inventory	22	A					X	
303126	Nsb Inv-Scrap Inventory	Rsv Inv-Scrap Inventory	23	A					X	
303127	Nsb Inv-Pur Price Var WriteOff	Rsv Inv-Pur Price Var WriteOff	30	A					X	
	Nonspendable for Prepaid Items	Reserve For Prepaid Items	25				X			
304100	Nsb For Prepaid Items	Reserve For Prepaid Items	25	A				X		
	Nonspendable For Imprest Cash	Reserve For Imprest Cash	24				X			
305100	Nonspendable For Imprest Cash	Reserve For Imprest Cash	24	A				X		
305200	Nonspendable For Cash In Savings	Reserve For Cash In Savings	27	A				X		
		Reserve For FAS Deposits	24	I				X		
		Reserve For Capital Outlay	26				X			
306100	Inactivate	Reserve For Capital Outlay	26	A				X		Restricted add
		Reserve For Excess Earnings	27	I				X		
		Reserve For Pre-Encumbrances	28	I				X		
		Reserve For Memo Encumbrances	29	I				X		
306140	Inactivate	Reserve For Off Hwy Vehicle	27	A				X		Restricted add
	Nonspendable Land Held For Resale	New Level 3	11				X			
306150	Nsp Land Held For Resale	was 311100	24	In-P				X		Nonspendable Add
	Nonspendable For Loans Receivable	Reserve For Loans Receivable	28				X			
307100	Nonspendable For Loans Receivable	Reserve For Loans Receivable	28	A				X		
	Restricted Fund Balance	New Level 2	11			X				
	Restricted General	General Reserve	15				X			Restricted 308000-312000
308100	Restricted General	General Reserve	15	A				X		

Code	GASB 54 Description	Description	Charc	Status	Category					COMMENTS
					Level 1	Level 2	Level 3	Level 4	Level 5	
	Restricted For Program Money	Reserved For Program Money	26				X			
308101	Restricted Program Money	Restricted Program Money	24	A				X		
308102	Rst for Handicapped Parking	Rsv for Handicapped Parking	27	A					X	
308103	Rst For Prob Asset Foreiture	Rsv For Prob Asset Foreiture	28	A					X	
308104	Rst For Domestic Violence	Rsv For Domestic Violence	25	A					X	
308105	Rst For Conversion Program	Rsv For Conversion Program	26	A					X	
308106	Rst For Penalty For No Ownership	Rsv For Penalty For No Ownership	32	A					X	
308107	Rst For Property Tax Grant	Rsv For Property Tax Grant	26	A					X	
308108	Rst For Recorder Modernization	Rsv For Recorder Modernization	30	A					X	
308109	Rst For Recorder Vitals	Rsv For Recorder Vitals	23	A					X	
308110	Rst For EH Household Haz Mat	Rsv For EH Household Haz Mat	28	A					X	
308111	Rst For EH Haz Mat	Rsv For EH Haz Mat	18	A					X	
308112	Rst For Family Planning	Rsv For Family Planning	23	A					X	
308113	Rst For Mangini Settlement	Rsv For Mangini Settlement	26	A					X	
308114	Rst For Health Vital Statistics	Rsv For Health Vital Statistics	31	A					X	
308115	Rst For Health Statham AIDS	Rsv For Health Statham AIDS	27	A					X	
308116	Rst For Child Passenger Restraint	Rsv For Child Passenger Restraint	33	A					X	
308117	Rst For Subs Abuse Prevention/Ed	Rsv For Subs Abuse Prevention/Ed	32	A					X	
308118	Rst For Prop 36 SACPA	Rsv For Prop 36 SACPA	21	A					X	
308119	Rst For Statham AB2086	Rsv For Statham AB2086	22	A					X	
308120	Rst For MH Community Donations	Rsv For MH Community Donations	30	A					X	
308121	Rst For MH Desert Facility	Rsv For MH Desert Facility	26	A					X	
308122	Rst For Road Measure A	Rsv For Road Measure A	22	A					X	
308123	Rst For DA & DM	Rsv For DA & DM	15	A					X	
308124	Rst For Emergency Medical Svcs	Rsv For Emergency Medical Svcs	30	A					X	
308125	Rst For CHIP Even Years	Rsv For CHIP Even Years	23	A					X	
308126	Rst For CHIP Odd Years	Rsv For CHIP Odd Years	22	A					X	
308127	Rst For Earthquake Safety Prog	Rsv For Earthquake Safety Prog	30	A					X	
308128	Rst For CSA 152-A Quimby Fees	Rsv For CSA 152-A Quimby Fees	29	A					X	
308129	Rst For History Commission	Rsv For History Commission	26	A					X	
308130	Rst For Wildomar Quimby Fees	Rsv For Wildomar Quimby Fees	28	A					X	
308131	Rst For DA Federal Asset Foreit	Rsv For DA Federal Asset Foreit	31	A					X	
308132	Rst For DA Real Estate Fraud	Rsv For DA Real Estate Fraud	28	A					X	
308133	Rst For State Adj DA Assets Forf	Rsv For State Adj DA Assets Forf	32	A					X	
308134	Rst For AB 709 CT Svcs Automation	Rsv For AB 709 CT Svcs Automation	33	A					X	
308135	Rst For CAL-AFIS	Rsv For CAL-AFIS	16	A					X	
308136	Rst For CAL-ID DNA	Rsv For CAL-ID DNA	18	A					X	
308137	Rst For CAL-AFIS SB720	Rsv For CAL-AFIS SB720	22	A					X	
308138	Rst For Citation Sign-Off	Rsv For Citation Sign-Off	25	A					X	
308139	Rst For Federal Equity Share	Rsv For Federal Equity Share	28	A					X	
308140	Rst For Asset Foreit Adjudicated	Rsv For Asset Foreit Adjudicated	32	A					X	
308141	Rst For Sheriff Civil Fees	Rsv For Sheriff Civil Fees	26	A					X	
308142	Rst For Auto Cnty Warrant System	Rsv For Auto Cnty Warrant System	32	A					X	
308143	Rst For Public Safety Intern Acad	Rsv For Public Safety Intern Acad	33	A					X	
308144	Rst For EDM Dean Stout Memorial	Rsv For EDM Dean Stout Memorial	31	A					X	
308145	Rst For EDM J.E. Eberle Memorial	Rsv For EDM J.E. Eberle Memorial	32	A					X	
308146	Rst For Survey Monument Preserv	Rsv For Survey Monument Preserv	31	A					X	
308147	Rst For Auto Theft Interdiction	Rsv For Auto Theft Interdiction	31	A					X	
308148	Rst For LLEBG-Law Enf Blk Grnt-2000	Rsv For LLEBG-Law Enf Blk Grnt-2000	35	A					X	
308149	Rst For Law Enf Blk Grnt - 2001	Rsv For Law Enf Blk Grnt - 2001	31	A					X	
308152	Rst For Landscape Maint Districts	Rsv For Landscape Maint Districts	34	A					X	
308153	Reserve Clearing - Funds W/O Fund Balance	Reserve Clearing - Funds W/O Fund Balance	41	A					X	
308154	Rst For Prop 36 SA & Crime Prevention	Rsv For Prop 36 SA & Crime Prevention	37	A					X	
308155	Rst For CIWIMB Local Enforce Grant	Rsv For CIWIMB Local Enforce Grant	34	A					X	
308156	Rst For Bldg Assmt-Civil	Rsv For Bldg Assmt-Civil	24	A					X	
308157	Rst For Fmly Law Building Fund Fee	Rsv For Fmly Law Building Fund Fee	34	A					X	
308158	Rst for RDA Capital Improvements	Rsv for RDA Capital Improvements	32	A					X	
308159	Rst for TB Prev & Control ALA	Rsv for TB Prev & Control ALA	29	A					X	
308160	Rst For Animal Control	Rsv For Animal Control	22	A					X	
308161	Rst For State Domestic Prep Eq	Rsv For State Domestic Prep Eq	30	A					X	

Code	GASB 54 Description	Description	Charc	Status	Category					Sub-Account	COMMENTS
					Level 1	Level 2	Level 3	Level 4	Level 5		
308162	Rst For Leased Court Fac	Rsv For Leased Court Fac	24	A						X	
308163	Rst - CAC Annex Maintenance	Rsv - CAC Annex Maintenance	27	A						X	
308164	Rst For STSA Escrow	Rsv For STSA Escrow	19	A						X	
308165	Rst For CHA Donations	Rsv For CHA Donations	21	A						X	
308166	Rst-Air Quality	ADD	3								
308167	Rst-Plan Spec Proj	ADD									
308168	Rst-WIMP	ADD									
308998	Restricted Fund Balance - CAFR	Reserved Fund Balance - CAFR	28	A				X			
	Restricted For Construction/Capital Projects	Reserve For Construction/Capital Projects	41				X				
309100	Rst For Construction / Capital Projects	Reserve For Construction / Capital Projects	43	A				X			
309101	Rst For Fire Protection - 30301	Rsv For Fire Protection - 30301		A						x	
309102	Rst For Dev Agmt #20 ML - 30302	Rsv For Dev Agmt #20 ML - 30302		A						x	
309103	Rst For Capital Project subfunds	Rsv For Capital Project subfunds	32	A						X	
309104	Rst for Cap Proj-Moreno Valley	Rsv for Cap Proj-Moreno Valley	30							X	
	Restricted For Capital Outlay						X				
309300	Restricted For Capital Outlay	New was 306100	29	In-P				X			
309340	Restricted For Off Hwy Vehicle	New was 306140	31	In-P				X			
	Restricted For Receivables	Reserve For Receivables	23				X				
310100	Restricted For Construction	Reserve For Construction	24	A				X			
	Nonspendable	Reserve For Land Held For Resale	32				X				
311100	Inactivate	Reserve For Land Held For Resale	32	A				X			Nonspendable Add
	Restricted for Debt Service	Reserve For Debt Service	24				X				
312100	Restricted for Debt Service	Reserve For Debt Service	24	A				X			
		Restricted Net Assets	21				X				
313100		Restricted For Contingent Liab	30	A				X			
313200		Restricted For Self Insurance	29	A				X			
313300		Restricted Net Assets	21	A				X			
313400		Net Assets, Pension Benefits	28	A				X			
313500		Net Assets, Pool Participants	29	A				X			
313501		nna, pp - Historical Commission	31	A						X	
313600		Net Assets, Other Purposes	26	A				X			
	Committed Fund Balance	Unreserved Fund Balance	23			X					
	Committed Fund Balance	Designated Fund Balance	23				X				Committed 320000-321999
320100	Committed Fund Balance	Designated Fund Balance	23	A				X			
320101	CFB-Public Safety	DFB-Public Safety	17	A						X	
320102	CFB-Bldg & Safety	DFB-Bldg & Safety	17	A						X	
320103	CFB-Redevelopment	DFB-Redevelopment	17	A						X	
		Designated FB-Courts	20	I						X	
320104	CFB-Public Service	DFB-Public Service	18	A						X	
320105	CFB-PERS Credit	DFB-PERS Credit	15	A						X	
320106	CFB-Public Defender	DFB-Public Defender	19	A						X	
320107	CFB-Probation	DFB-Probation	13	A						X	
320108	CFB-Deficit Reserve	DFB-Deficit Reserve	19	A						X	
320109	CFB-Capital Projects	DFB-Capital Projects	20	A						X	
320110	CFB-Economic Uncert	DFB-Economic Uncert	19	A						X	
320111	CFB-Tobacco Sttlmnt	DFB-Tobacco Sttlmnt	19	A						X	
320112	CFB-Strategic LR Prj	DFB-Strategic LR Prj	20	A						X	
320113	CFB-Systems	DFB-Systems	11	A						X	
320114	CFB-Flood	DFB-Flood	9	A						X	
320115	CFB-Encumbrance	DFB-Encumbrance	15	A						X	
320116	CFB-Health	DFB-Health	10	A						X	
320117	CFB - Sheriff-CAD	DFB - Sheriff-CAD	17	A						X	
320118	CFB-3% at 60	DFB-3% at 60	12	A						X	
320119	CFB-Mobile Home Reg	DFB-Mobile Home Reg	19	A						X	
320120	CFB-Youth Protection/Intervent	DFB-Youth Protection/Intervent	30	A						X	
320121	CFB-CVAG Debt Serv	DFB-CVAG Debt Serv	18	A						X	
320122	CFB-RRCMC Site Dev Debt Serv	DFB-RRCMC Site Dev Debt Serv	28	A						X	
320123	CFB-Shearer Dialysis	DFB-Shearer Dialysis	20	A						X	
320124	Inactivate	DFB-Air Quality	15	A						X	

Code	GASB 54 Description	Description	Charc	Status	Category					COMMENTS
					Level 1	Level 2	Level 3	Level 4	Level 5	
320125	Inactivate	DFB-Plan Spec Proj	18	A					X	
320126	Inactivate	DFB-WIMP	8	A					X	
320127	CFB-WECS	DFB-WECS	8	A					X	
320128	CFB-Wildomar Purch	DFB-Wildomar Purch	18	A					X	
320129	CFB-DPSS Realignment Growth	DFB-DPSS Realignment Growth	27	A						
320130	CFB-Hospital Shortfall	DFB-Hospital Shortfall	22	A						
320131	CFB: LEA Tipping	DFB: LEA Tipping	16	A				X		
320132	CFB: Booking Fee Recovery	DFB: Booking Fee Recovery	25	A				X		
320133	CFB-SB90 Deferral	DFB-SB90 Deferral	17	A					X	
320134	CFB-172 Revenue	DFB-172 Revenue	15	A					X	
320135	CFB-Community Improvement	DFB-Community Improvement	25	A					X	
320136	CFB-CAC Maintenance	DFB-CAC Maintenance	19	A					X	
320137	CFB-Mental Health	DFB-Mental Health	17	A					X	
320138	CFB-Registrar of Voters	DFB-Registrar of Voters	23	A					X	
320139	CFB-Sheriff Patrol Growth	DFB-Sheriff Patrol Growth	25	A					X	
320140	CFB-Records Preservation	DFB-Records Preservation	24	A					X	
320141	CFB-Property Tax System	DFB-Property Tax System	23	A					X	
320142	CFB-ACO Prop Tax System	DFB-ACO Prop Tax System	23	A					X	
320143	CFB-TTC Prop Tax System	DFB-TTC Prop Tax System	23	A					X	
320144	CFB-Post Employment Benefits	DFB-Post Employment Benefits	28	A					X	
320145	CFB-DPSS CalWorks Incentive	DFB-DPSS CalWorks Incentive	27	A					X	
320146	CFB-Budget Savings Retention	DFB-Budget Savings Retention	28	A					X	
320147	CFB-Correctional Staffing	DFB-Correctional Staffing	27	A					X	
320148	CFB-PSEC 800 MHz	DFB-PSEC 800 MHz	16	A					X	
320149	CFB-Staffing Growth	DFB-Staffing Growth	19	A					X	
	Assigned Fund Balance	New Level 2				X				Assigned 322000-324999
	AFB For Program Money						X			
322100	AFB For Program Money		21	In_P				X		
	AFB For Construction/Capital Projects						X			
322200	AFB For Const/Capital Projects		30	In-P				X		
322201	AFB For Fire Protection -30301		30	In-P					X	
322202	AFB For Dev Agmt#20 ML - 30302		30	In-P					X	
322203	AFB For Capital Proj subfunds		29	In-P					X	
322204	AFB for Cap Proj-Moreno Valley		30	In-P					X	
	Assigned Fund Balance For Receivables						X			
322300	AFB For Receivables		19	In-P				X		
	Assigned Fund Balance for Debt Service									
322400	AFB For Debt Service		20	In-P				X		
	Unassigned Fund Balance	New Level 2				X				
	Unassigned Fund Balance	Undesignated Fund Balance	25				X			Unassigned 325100
	Unassigned Fund Balance						X			
325100	Unassigned Fund Balance	Unreserved Fund Balance	23	A				X		
325998	Unassigned Fund Balance-CAFR	Unreserved Fund Balance-CAFR	28	A				X		

County of Riverside
Fund Balance Xwalk
For GASB 54 Presentation

Old Code	New Code	New Description	Old Description	Status	Category	T/Type	Group	Account	Sub-Account
					Level 1	Level 2	Level 3	Level 4	Level 5
			Net Assets		X				
		Nonspendable Fund Balance	Reserved Fund Balance			X			
		Nonspendable For Advances	Reserve For Advances				X		
301100	314100	Nsb Adv To Internal Ser Fund	Res Adv To Internal Ser Fund	A				X	
301200	314200	Nsb Adv To Special Rev Fund	Res Adv To Special Rev Fund	A				X	
301300	314300	Nsb Adv To Trust Fund	Reserve Adv To Trust Fund	A				X	
301400	314400	Nsb Adv To Enterprise Fund	Res Adv To Enterprise Fund	A				X	
			Reserve For Encumbrances				X		
302100		Inactivate	Reserve For Encumbrances-YE	A				X	
302500		Inactivate	Reserve For Encumbrances-Sys	A				X	
302600		Inactivate	Reserve For Pre-Encumb-Sys	A				X	
302700		Inactivate	Reserve For Encumb-Payroll	A				X	
		Nonspendable For Inventory	Reserve For Inventory				X		
303100	315100	Nonspendable For Inventory	Reserve For Inventory	A				X	
303101	315101	Nsb Inv-Protective Gear	Rsv Inv-Protective Gear	A					X
303102	315102	Nsb Inv-Uniforms-Repl Clothing	Rsv Inv-Uniforms-Repl Clothing	A					X
303103	315103	Nsb Inv-Food-Meat/Fish/Poultry	Rsv Inv-Food-Meat/Fish/Poultry	A					X
303104	315104	Nsb Inv-Food	Rsv Inv-Food	A					X
303105	315105	Nsb Inv-Household Expense	Rsv Inv-Household Expense	A					X
303106	315106	Nsb Inv-Maint-Vehicle Supplies	Rsv Inv-Maint-Vehicle Supplies	A					X
303107	315107	Nsb Inv-Surgical Supplies-Gen	Rsv Inv-Surgical Supplies-Gen	A					X
303108	315108	Nsb Inv-IV Solutions	Rsv Inv-IV Solutions	A					X
303109	315109	Nsb Inv-Medical-Dental Suppl	Rsv Inv-Medical-Dental Suppl	A					X
303110	315110	Nsb Inv-Oxygen	Rsv Inv-Oxygen	A					X
303111	315111	Nsb Inv-Pharmaceuticals	Rsv Inv-Pharmaceuticals	A					X
303112	315112	Nsb Inv-Prosthesis	Rsv Inv-Prosthesis	A					X
303113	315113	Nsb Inv-Surg Packs/Sheets	Rsv Inv-Surg Packs/Sheets	A					X
303114	315114	Nsb Inv-Sutures/Surg Needles	Rsv Inv-Sutures/Surg Needles	A					X
303115	315115	Nsb Inv-Anesthetic Materials	Rsv Inv-Anesthetic Materials	A					X
303116	315116	Nsb Inv-Miscellaneous Expense	Rsv Inv-Miscellaneous Expense	A					X
303117	315117	Nsb Inv-Office Equip Non F/A	Rsv Inv-Office Equip Non F/A	A					X
303118	315118	Nsb Inv-Office Supplies	Rsv Inv-Office Supplies	A					X
303119	315119	Nsb Inv-Printing/Binding	Rsv Inv-Printing/Binding	A					X
303120	315120	Nsb Inv-Instrmnt-Mnr Med Equip	Rsv Inv-Instrmnt-Mnr Med Equip	A					X
303121	315121	Nsb Inv-Sml Tools & Instrument	Rsv Inv-Sml Tools & Instrument	A					X
303122	315122	Nsb Inv-Client-Ward-Child Exp	Rsv Inv-Client-Ward-Child Exp	A					X
303123	315123	Nsb Inv-Equip Use-Non FA	Rsv Inv-Equip Use-Non FA	A					X
303124	315124	Nsb Inv-Intra-Miscellaneous	Rsv Inv-Intra-Miscellaneous	A					X
303125	315125	Nsb Inv-Lost Inventory	Rsv Inv-Lost Inventory	A					X
303126	315126	Nsb Inv-Scrap Inventory	Rsv Inv-Scrap Inventory	A					X
303127	315127	Nsb Inv-Pur Price Var WriteOff	Rsv Inv-Pur Price Var WriteOff	A					X
		Nonspendable For Prepaid Items	Reserve For Prepaid Items				X		
304100	316100	Nsb For Prepaid Items	Reserve For Prepaid Items	A				X	
		Nonspendable For Imprest Cash	Reserve For Imprest Cash				X		
305100	317100	Nonspendable For Imprest Cash	Reserve For Imprest Cash	A				X	
305200	317200	Nonspendab For Cash In Savings	Reserve For Cash In Savings	A				X	
			Reserve For FAS Deposits	I				X	
			Reserve For Capital Outlay				X		
306100		Inactivate	Reserve For Capital Outlay	A				X	
			Reserve For Excess Earnings	I				X	
			Reserve For Pre-Encumbrances	I				X	
			Reserve For Memo Encumbrances	I				X	
306140		Inactivate	Reserve For Off Hwy Vehicle	A				X	
		Nonspendable Land Held For Resale	New Level 3				X		
306150	318150	Nsp Land Held For Resale	was 311100	In-P				X	
		Nonspendable For Loans Receivable	Reserve For Loans Receivable				X		
307100	319100	Nsb For Loans Receivable	Reserve For Loans Receivable	A				X	
		Restricted Fund Balance	New Level 2			X			
		Restricted General	General Reserve				X		
308100	321100	Restricted General	General Reserve	A				X	
		Restricted For Program Money	Reserved For Program Money				X		
308101	321101	Restricted Program Money	Restricted Program Money	A				X	
308102	321102	Rst for Handicapped Parking	Rsv for Handicapped Parking	A					X

County of Riverside
Fund Balance Xwalk
For GASB 54 Presentation

Old Code	New Code	New Description	Old Description	Status	Category				
					Level 1	Level 2	Level 3	Level 4	Level 5
308103	321103	Rst For Prob Asset Foreiture	Rsv For Prob Asset Foreiture	A					X
308104	321104	Rst For Domestic Violence	Rsv For Domestic Violence	A					X
308105	321105	Rst For Conversion Program	Rsv For Conversion Program	A					X
308106	321106	Rst For Penalty For No Ownership	Rsv For Penalty For No Ownership	A					X
308107	321107	Rst For Property Tax Grant	Rsv For Property Tax Grant	A					X
308108	321108	Rst For Recorder Modernization	Rsv For Recorder Modernization	A					X
308109	321109	Rst For Recorder Vitals	Rsv For Recorder Vitals	A					X
308110	321110	Rst For EH Household Haz Mat	Rsv For EH Household Haz Mat	A					X
308111	321111	Rst For EH Haz Mat	Rsv For EH Haz Mat	A					X
308112	321112	Rst For Family Planning	Rsv For Family Planning	A					X
308113	321113	Rst For Mangini Settlement	Rsv For Mangini Settlement	A					X
308114	321114	Rst For Health Vital Statistics	Rsv For Health Vital Statistics	A					X
308115	321115	Rst For Health Statham AIDS	Rsv For Health Statham AIDS	A					X
308116	321116	Rst For Child Passenger Restraint	Rsv For Child Passenger Restraint	A					X
308117	321117	Rst For Subs Abuse Prevention/Ed	Rsv For Subs Abuse Prevention/Ed	A					X
308118	321118	Rst For Prop 36 SACPA	Rsv For Prop 36 SACPA	A					X
308119	321119	Rst For Statham AB2086	Rsv For Statham AB2086	A					X
308120	321120	Rst For MH Community Donations	Rsv For MH Community Donations	A					X
308121	321121	Rst For MH Desert Facility	Rsv For MH Desert Facility	A					X
308122	321122	Rst For Road Measure A	Rsv For Road Measure A	A					X
308123	321123	Rst For DA & DM	Rsv For DA & DM	A					X
308124	321124	Rst For Emergency Medical Svcs	Rsv For Emergency Medical Svcs	A					X
308125	321125	Rst For CHIP Even Years	Rsv For CHIP Even Years	A					X
308126	321126	Rst For CHIP Odd Years	Rsv For CHIP Odd Years	A					X
308127	321127	Rst For Earthquake Safety Prog	Rsv For Earthquake Safety Prog	A					X
308128	321128	Rst For CSA 152-A Quimby Fees	Rsv For CSA 152-A Quimby Fees	A					X
308129	321129	Rst For History Commission	Rsv For History Commission	A					X
308130	321130	Rst For Wildomar Quimby Fees	Rsv For Wildomar Quimby Fees	A					X
308131	321131	Rst For DA Federal Asset Foreit	Rsv For DA Federal Asset Foreit	A					X
308132	321132	Rst For DA Real Estate Fraud	Rsv For DA Real Estate Fraud	A					X
308133	321133	Rst For State Adj DA Assets Forf	Rsv For State Adj DA Assets Forf	A					X
308134	321134	Rst For AB 709 CT Svcs Automation	Rsv For AB 709 CT Svcs Automation	A					X
308135	321135	Rst For CAL-AFIS	Rsv For CAL-AFIS	A					X
308136	321136	Rst For CAL-ID DNA	Rsv For CAL-ID DNA	A					X
308137	321137	Rst For CAL-AFIS SB720	Rsv For CAL-AFIS SB720	A					X
308138	321138	Rst For Citation Sign-Off	Rsv For Citation Sign-Off	A					X
308139	321139	Rst For Federal Equity Share	Rsv For Federal Equity Share	A					X
308140	321140	Rst For Asset Foreit Adjudicated	Rsv For Asset Foreit Adjudicated	A					X
308141	321141	Rst For Sheriff Civil Fees	Rsv For Sheriff Civil Fees	A					X
308142	321142	Rst For Auto Cnty Warrant System	Rsv For Auto Cnty Warrant System	A					X
308143	321143	Rst For Public Safety Intern Acad	Rsv For Public Safety Intern Acad	A					X
308144	321144	Rst For EDM Dean Stout Memorial	Rsv For EDM Dean Stout Memorial	A					X
308145	321145	Rst For EDM J.E. Eberle Memorial	Rsv For EDM J.E. Eberle Memorial	A					X
308146	321146	Rst For Survey Monument Preserv	Rsv For Survey Monument Preserv	A					X
308147	321147	Rst For Auto Theft Interdiction	Rsv For Auto Theft Interdiction	A					X
308148	321148	Rst For LLEBG-Law Enf Blk Grnt-2000	Rsv For LLEBG-Law Enf Blk Grnt-2000	A					X
308149	321149	Rst For Law Enf Blk Grnt - 2001	Rsv For Law Enf Blk Grnt - 2001	A					X
308152	321152	Rst For Landscape Maint Districts	Rsv For Landscape Maint Districts	A					X
308153	321153	Reserve Clearing - Funds W/O Fund Balance	Reserve Clearing - Funds W/O Fund Balance	A					X
308154	321154	Rst For Prop 36 SA & Crime Prevention	Rsv For Prop 36 SA & Crime Prevention	A					X
308155	321155	Rst For CIWIMB Local Enforce Grant	Rsv For CIWIMB Local Enforce Grant	A					X
308156	321156	Rst For Bldg Assmt-Civil	Rsv For Bldg Assmt-Civil	A					X
308157	321157	Rst For Fmly Law Building Fund Fee	Rsv For Fmly Law Building Fund Fee	A					X
308158	321158	Rst for RDA Capital Improvements	Rsv for RDA Capital Improvements	A					X
308159	321159	Rst for TB Prev & Control ALA	Rsv for TB Prev & Control ALA	A					X
308160	321160	Rst For Animal Control	Rsv For Animal Control	A					X
308161	321161	Rst For State Domestic Prep Eq	Rsv For State Domestic Prep Eq	A					X
308162	321162	Rst For Leased Court Fac	Rsv For Leased Court Fac	A					X
308163	321163	Rst - CAC Annex Maintenance	Rsv - CAC Annex Maintenance	A					X
308164	321164	Rst For STSA Escrow	Rsv For STSA Escrow	A					X
308165	321165	Rst For CHA Donations	Rsv For CHA Donations	A					X
308166	321166	Rst-Air Quality	ADD						
308167	321167	Rst-Plan Spec Proj	ADD						
308168	321168	Rst-WIMP	ADD						

County of Riverside
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Old Code	New Code	New Description	Old Description	Status	Category	T/Type	Group	Account	Sub-Account
					Level 1	Level 2	Level 3	Level 4	Level 5
308998	321998	Restricted Fund Balance - CAFR	Reserved Fund Balance - CAFR	A				X	
		Restricted For Construction/Capital Projects	Reserve For Construction/Capital Projects				X		
309100	322100	Rst For Const/Capital Projects	Reserve For Construction / Capital Projects	A				X	
309101	322101	Rst For Fire Protection - 30301	Rsv For Fire Protection - 30301	A					x
309102	322102	Rst For Dev Agmt #20 ML - 30302	Rsv For Dev Agmt #20 ML - 30302	A					x
309103	322103	Rst For Capital Project subfunds	Rsv For Capital Project subfunds	A					X
309104	322104	Rst for Cap Proj-Moreno Valley	Rsv for Cap Proj-Moreno Valley						X
		Restricted For Capital Outlay					X		
309300	322300	Restricted For Capital Outlay	New was 306100	In-P				X	
309340	322340	Restricted For Off Hwy Vehicle	New was 306140	In-P				X	
		Restricted For Receivables	Reserve For Receivables				X		
310100	323100	Restricted For Construction	Reserve For Construction	A				X	
		Nonspendable	Reserve For Land Held For Resale				X		
311100		Inactivate	Reserve For Land Held For Resale	A				X	
		Restricted for Debt Service	Reserve For Debt Service				X		
312100	324100	Restricted for Debt Service	Reserve For Debt Service	A				X	
			Restricted Net Assets				X		
313100	NC		Restricted For Contingent Liab	A				X	
313200	NC		Restricted For Self Insurance	A				X	
313300	NC		Restricted Net Assets	A				X	
313400	NC		Net Assets, Pension Benefits	A				X	
313500	NC		Net Assets, Pool Participants	A				X	
313501	NC		nna, pp - Historical Commission	A					X
313600	NC		Net Assets, Other Purposes	A				X	
		Committed Fund Balance	Unreserved Fund Balance			X			
		Committed Fund Balance	Designated Fund Balance				X		
320100	330100	Committed Fund Balance	Designated Fund Balance	A				X	
320101	330101	CFB-Public Safety	DFB-Public Safety	A					X
320102	330102	CFB-Bldg & Safety	DFB-Bldg & Safety	A					X
320103	330103	CFB-Redevelopment	DFB-Redevelopment	A					X
			Designated FB-Courts	I					X
320104	330104	CFB-Public Service	DFB-Public Service	A					X
320105	330105	CFB-PERS Credit	DFB-PERS Credit	A					X
320106	330106	CFB-Public Defender	DFB-Public Defender	A					X
320107	330107	CFB-Probation	DFB-Probation	A					X
320108	330108	CFB-Deficit Reserve	DFB-Deficit Reserve	A					X
320109	330109	CFB-Capital Projects	DFB-Capital Projects	A					X
320110	330110	CFB-Economic Uncert	DFB-Economic Uncert	A					X
320111	330111	CFB-Tobacco Sttlmnt	DFB-Tobacco Sttlmnt	A					X
320112	330112	CFB-Strategic LR Prj	DFB-Strategic LR Prj	A					X
320113	330113	CFB-Systems	DFB-Systems	A					X
320114	330114	CFB-Flood	DFB-Flood	A					X
320115	330115	CFB-Encumbrance	DFB-Encumbrance	A					X
320116	330116	CFB-Health	DFB-Health	A					X
320117	330117	CFB - Sheriff-CAD	DFB - Sheriff-CAD	A					X
320118	330118	CFB-3% at 60	DFB-3% at 60	A					X
320119	330119	CFB-Mobile Home Reg	DFB-Mobile Home Reg	A					X
320120	330120	CFB-Youth Protection/Intervent	DFB-Youth Protection/Intervent	A					X
320121	330121	CFB-CVAG Debt Serv	DFB-CVAG Debt Serv	A					X
320122	330122	CFB-RCRMC Site Dev Debt Serv	DFB-RCRMC Site Dev Debt Serv	A					X
320123	330123	CFB-Shearer Dialysis	DFB-Shearer Dialysis	A					X
320124	330124	Inactivate	DFB-Air Quality	A					X
320125	330125	Inactivate	DFB-Plan Spec Proj	A					X
320126	330126	Inactivate	DFB-WIMP	A					X
320127	330127	CFB-WECS	DFB-WECS	A					X
320128	330128	CFB-Wildomar Purch	DFB-Wildomar Purch	A					X
320129	330129	CFB-DPSS Realignment Growth	DFB-DPSS Realignment Growth	A					
320130	330130	CFB-Hospital Shortfall	DFB-Hospital Shortfall	A					
320131	330131	CFB: LEA Tipping	DFB: LEA Tipping	A				X	
320132	330132	CFB: Booking Fee Recovery	DFB: Booking Fee Recovery	A				X	
320133	330133	CFB-SB90 Deferral	DFB-SB90 Deferral	A					X
320134	330134	CFB-172 Revenue	DFB-172 Revenue	A					X

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Old Code	New Code	New Description	Old Description	Status	Category	Type	Group	Account	Sub-Account
					Level 1	Level 2	Level 3	Level 4	Level 5
320135	330135	CFB-Community Improvement	DFB-Community Improvement	A					X
320136	330136	CFB-CAC Maintenance	DFB-CAC Maintenance	A					X
320137	330137	CFB-Mental Health	DFB-Mental Health	A					X
320138	330138	CFB-Registrar of Voters	DFB-Registrar of Voters	A					X
320139	330139	CFB-Sheriff Patrol Growth	DFB-Sheriff Patrol Growth	A					X
320140	330140	CFB-Records Preservation	DFB-Records Preservation	A					X
320141	330141	CFB-Property Tax System	DFB-Property Tax System	A					X
320142	330142	CFB-ACO Prop Tax System	DFB-ACO Prop Tax System	A					X
320143	330143	CFB-TTC Prop Tax System	DFB-TTC Prop Tax System	A					X
320144	330144	CFB-Post Employment Benefits	DFB-Post Employment Benefits	A					X
320145	330145	CFB-DPSS CalWorks Incentive	DFB-DPSS CalWorks Incentive	A					X
320146	330146	CFB-Budget Savings Retention	DFB-Budget Savings Retention	A					X
320147	330147	CFB-Correctional Staffing	DFB-Correctional Staffing	A					X
320148	330148	CFB-PSEC 800 MHz	DFB-PSEC 800 MHz	A					X
320149	330149	CFB-Staffing Growth	DFB-Staffing Growth	A					X
		Assigned Fund Balance	New Level 2			X			
		AFB For Program Money					X		
322100	350100	AFB For Program Money		In_P				X	
		AFB For Construction/Capital Projects					X		
322200	350200	AFB For Const/Capital Projects		In-P				X	
322201	350201	AFB For Fire Protection -30301		In-P					X
322202	350202	AFB For Dev Agmt#20 ML - 30302		In-P					X
322203	350203	AFB For Capital Proj subfunds		In-P					X
322204	350204	AFB for Cap Proj-Moreno Valley		In-P					X
		Assigned Fund Balance For Receivables					X		
322300	350300	AFB For Receivables		In-P				X	
		Assigned Fund Balance for Debt Service						X	
322400	350400	AFB For Debt Service		In-P				X	
		Unassigned Fund Balance	New Level 2			X			
		Unassigned Fund Balance	Undesignated Fund Balance				X		
		Unassigned Fund Balance					X		
325100	370100	Unassigned Fund Balance	Unreserved Fund Balance	A				X	