

GASB Statement No. 63 & 65 Account Code Changes

Acct #	Previously Stated As	Currently Stated As
Non-Current Assets		
417	Deferred outflows of resources	Inactive
440	Deferred charges	Long term prepaid charges
Non-Current Liabilities		
640	Deferred revenues	Long term portion of revenues received in advance
683	Deferred inflows of resources	Inactive
Current Assets		
039	Deferred outflows of resources	Current prepaid charges
Current Liabilities		
638	Deferred inflows of resources	Inactive
650	Advance collections	Current portion of revenues received in advance
651	Unearned revenue	Inactive
Deferred Outflows of Resources		
488	None	Accumulated decrease in fair value of hedging derivatives
489	None	Deferred service concession arrangement payments
490	None	Deferred imposed non-exchange expenditure
495	None	Deferred amounts from refunding of debt (debits)
496	None	Cost to acquire rights to future revenues
497	None	Deferred loss from sale-leaseback
498	None	Other Deferred outflows of resources
Deferred Inflows of Resources		
681	None	Deferred gain from sale-leaseback
686	None	Accumulated increase in fair value of hedging derivatives
687	None	Deferred service concession receipts
689	None	Deferred imposed non-exchange revenue
696	None	Deferred amounts from refunding debt (credits)
697	None	Proceeds from sale of future revenues
698	None	Other Deferred outflows of resources