



Office of the NEW YORK STATE

COMPTROLLER

School District Account Codes

Added For GASB 84

New York State Comptroller
THOMAS P. DiNAPOLI

JANUARY 2021

School District Account Codes Added For GASB 84 - Balance Sheet Codes

General Fund: Assets and Deferred Outflows of Resources

A495	Deferred Outflows of Resources
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General Fund: Liabilities

A710	Consolidated Payroll
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A716	Individual Retirement Account
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A717	Deferred Compensation
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A718	State Retirement
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A719	Disability Insurance
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A720	Group Insurance
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A721	NYS Income Tax
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A722	Federal Income Tax
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A723	Income Executions
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A724	Association and Union Dues
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A725	US Savings Bonds
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A726	Social Security Tax
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A727	Teachers Retirement Loan
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A728	NYC Income Tax
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A729	Employee Annuities
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A730	Guaranty and Bid Deposits
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A738	Student Deposits
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School Food Service Fund: Liabilities

C688	Other Liabilities (Specify)*
C710	Consolidated Payroll
C716	Individual Retirement Account
C717	Deferred Compensation
C718	State Retirement
C719	Disability Insurance
C720	Group Insurance
C721	NYS Income Tax
C722	Federal Income Tax
C723	Income Executions
C724	Association and Union Dues
C725	US Savings Bonds
C726	Social Security Tax
C728	NYC Income Tax
C729	Employee Annuities
C730	Guaranty and Bid Deposits

* This code has been renamed from previous years.

Miscellaneous Special Revenue Fund: Liabilities

CM710	Consolidated Payroll
CM716	Individual Retirement Account
CM717	Deferred Compensation
CM718	State Retirement
CM719	Disability Insurance
CM720	Group Insurance
CM721	NYS Income Tax
CM722	Federal Income Tax
CM723	Income Executions
CM724	Association and Union Dues
CM725	U.S. Savings Bonds
CM726	Social Security Tax
CM727	Teachers Retirement Loan
CM728	NYC Income Tax
CM729	Employee Annuities
CM730	Guaranty and Bid Deposits
CM738	Student Deposits

Special Aid Fund: Liabilities

F710	Consolidated Payroll
F716	Individual Retirement Account
F717	Deferred Compensation
F718	State Retirement
F719	Disability Insurance
F720	Group Insurance
F721	NYS Income Tax
F722	Federal Income Tax
F723	Income Executions
F724	Association and Union Dues
F725	US Savings Bonds
F726	Social Security Tax
F728	NYC Income Tax
F729	Employee Annuities
F730	Guaranty and Bid Deposits

Public Library Fund: Liabilities

L710	Consolidated Payroll
L716	Individual Retirement Account
L717	Deferred Compensation
L718	State Retirement
L719	Disability Insurance
L720	Group Insurance
L721	NYS Income Tax
L722	Federal Income Tax
L723	Income Executions
L724	Association and Union Dues
L725	US Savings Bonds
L726	Social Security Tax
L728	NYC Income Tax
L729	Employee Annuities
L730	Guaranty and Bid Deposits
L749	Child Support Collections

Custodial Fund: Assets

TC200	Cash
TC201	Cash In Time Deposits
TC230	Cash, Special Reserves
TC231	Cash In Time Deposits, Special Reserves
TC380	Accounts Receivable
TC381	Accrued Interest Receivable
TC391	Due from Other Funds
TC440	Due from Other Governments
TC450	Investments in Securities
TC451	Investments in Repurchase Agreements
TC452	Investment in Securities, Special Reserves
TC453	Investment in Repurchase Agreements, Special Reserves
TC455	Securities and Mortgages
TC456	Accrued Interest on Securities
TC457	Personal Property
TC458	Real Property
TC459	Securities and Mortgages, Bank Collateral
TC460	Deferred Compensation Plan Assets
TC489	Miscellaneous Current Assets

Custodial Fund: Deferred Outflows of Resources

TC495	Deferred Outflows of Resources
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Custodial Fund: Liabilities

TC600	Accounts Payable
TC630	Due to Other Funds
TC631	Due to Other Governments
TC688	Other Liabilities (Specify)
TC716	Individual Retirement Account
TC717	Deferred Compensation
TC718	State Retirement
TC719	Disability Insurance
TC720	Group Insurance
TC725	US Savings Bonds
TC727	Teachers Retirement Loan
TC729	Employee Annuities
TC732	Deposits of Securities by Bank
TC738	Student Deposits
TC770	Former District Moneys

Custodial Fund: Deferred Inflows of Resources

TC691	Deferred Inflows of Resources
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Custodial Fund: Net Assets

TC923	Restricted For Other Purposes
TC924	Unrestricted (Deficit)

Private-Purpose Trust Fund: Assets

TE380	Accounts Receivable
TE381	Accrued Interest Receivable
TE455	Securities and Mortgages
TE460	Deferred Compensation Plan Assets
TE489	Miscellaneous Current Assets*

* This code has been renamed from previous years.

Private-Purpose Trust Fund: Liabilities

TE688	Other Liabilities (Specify)*
TE717	Deferred Compensation
TE732	Deposits of Securities by Bank

* This code has been renamed from previous years.

Private-Purpose Trust Fund: Net Assets

TE923	Restricted For Other Purposes
TE924	Unrestricted (Deficit)*

* This code has been renamed from previous years.

School District Account Codes Added For GASB 84 - Revenue and Expenditure Codes

Custodial Fund: Revenues

TC2401	Interest and Earnings
TC2705	Gifts and Donations
TC2770	Unclassified (Specify)

Custodial Fund: Expenditures

TC1935	Other Custodial Activities
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Only active in the following:

- TC1935.2
- TC1935.4

TC2915	Scholarships
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Only active in the following:

- TC2915.2
- TC2915.4

TC9089.8	Other Employee Benefits (Specify)
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Private-Purpose Trust Fund: Revenues

TE2770	Unclassified (Specify)*
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* This code has been renamed from previous years.

Private-Purpose Trust Fund: Expenditures

TE1945	Other Private-Purpose Activities (Specify)
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Only active in the following:

- TC1945.2
- TC1945.4

General Fund: Expenditures

A2915	Scholarships
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Only active in the following:

- A2915.1
- A2915.2
- A2915.4
- A2915.8

Special Aid Fund: Expenditures

F2915	Scholarships
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Miscellaneous Special Revenue Fund: Expenditures

CM2915	Scholarships
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Only active in the following:

- CM2915.1
- CM2915.2
- CM2915.4
- CM2915.8

Public Library Fund: Expenditures

L2915	Scholarships
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Only active in the following:

- L2915.1
- L2915.2
- L2915.4
- L2915.8

Contact

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