

**Utah State Board of Education Chart of Accounts
Fiscal Year 2022**

Balance Sheet Classification

Balance sheet accounts and statement of net position accounts are used to track financial transactions for each fund. Such financial statements only report assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity accounts and are considered “snapshots” of how these accounts stand as of a certain point in time.

<u>Code</u>	<u>Description</u>
8000	Assets and Other Debits
8100	Current Assets
8110	Cash
8111	Cash in Banks
8112	Petty Cash
8113	Cash Change Funds
8119	Other Cash
8120	Investments
8130	Receivables
8131	Local
8132	Local Property Taxes
8133	State
8134	Federal
8135	Due From Other Funds
8136	Lease Receivables
8139	Other Receivables
8140	Inventories
8150	Prepaid Expenditures
8160	Net Pension Asset
8190	Other Current Assets
8200	Fixed Assets
8210	Land
8220	Buildings
8240	Intangible Assets
8250	Equipment
8260	Accumulated Depreciation/ Amortization
8290	Other Fixed Assets
8300	Lease Assets
8310	Lease- Land
8320	Lease- Building
8330	Lease- Equipment
8340	Lease- Accumulated Depreciation/Amortization

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8400 Other Debits

- 8430 Other Debits
- 8450 Deferred Outflows of Resources
- 8460 Deferred Outflows - Net Pension Asset

9000 Liabilities and Fund Equity

9500 Current Liabilities

- 9505 Negative Cash Balance
- 9510 Accounts Payable
- 9520 Notes Payable
- 9530 Accrued Liabilities
- 9540 Accrued Salaries and Withholdings
- 9550 Due to Other Funds
- 9560 Unearned Revenue
- 9561 Unearned Revenue- Local
- 9563 Unearned Revenue- State
- 9564 Unearned Revenue- Federal
- 9590 Other Current Liabilities

9600 Long-Term Liabilities

- 9610 Bonds Payable
- 9620 Notes Payable, etc.
- 9630 Lease Liabilities
- 9640 Special Termination Benefits
- 9660 Net Pension Liability

9700 Other Credits

- 9750 Deferred Inflows of Resources
- 9755 |Deferred Inflows of Resources Actual vs. Expected Pension
- 9760 Deferred Inflows of Resources - Net Difference Pension
- 9765 Deferred Inflows of Resources - Leases

9800 Fund Balance

- 9810 Net Assets Invested in Capital Assets, Net of Related Debt
- 9820 Restricted Net Position
- 9830 Unrestricted Net Position
- 9860 Non-Spendable - Inventories & Prepaid Expenditures
- 9869 Non-Spendable - Other
- 9870 Restricted - Debt Service
- 9871 Restricted – Capital Outlay
- 9872 Restricted – Food Service
- 9873 Restricted – Student Activities
- 9874 Restricted – Non K-12

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- 9878 Restricted – Reading Levy
- 9879 Restricted -- Other
- 9880 Committed – Economic Stabilization
- 9881 Committed – Contracts
- 9882 Committed – Employee Obligations
- 9889 Committed – Other
- 9890 Assigned – Unrestricted Programs
- 9899 Unassigned Fund Balance