

Utah State Board of Education Chart of Accounts

Fiscal Year 2022

Fund Classification

A fund is a separate fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances or changes therein.

Governmental Funds

- 10 General Fund
- 20 Special Revenue Funds
- 21 Student Activity Fund
- 23 Non K-12 Programs
- 26 Tax Increment Financing Fund
- 40 Building Reserve Fund
- 49 School Food Service Fund

Debt Service and Capital Outlay Funds

- 31 Debt Service Fund
- 32 Capital Projects Fund

Proprietary Funds

- 50 Enterprise Funds
- 51 School Food Services Fund
- 52 Swimming Pools
- 60 Internal Service Funds

Trust and Custodial Funds

- 71 Trust Fund
- 76 Custodial Fund