



General Ledger Account Codes

Run Date: 08/30/2023

Assets

Accounts Receivable

123100	Due from State Treasurer
123110	State Grant USTAR Receivable
123115	Land Grant Receivable
123120	DFCM Receivable
123300	Accounts Receivable
123301	Accounts Receivable RMS
123305	Unidentified Checks
123310	Roa Clearing Asa
123315	Purchase Returns
123500	Accounts Receivable Unbilled
123700	Other Accounts Receivable Current
123701	Accounts Receivable Collection
123702	Accounts Receivable Federal Rep
123703	Accounts Recv Noncash Current
123710	Buyback Balancing
123720	Student Refund Bal
123731	Accounts Receivable CE Brigham
123732	Accounts Receivable CE Logan
123733	Accounts Receivable CE Sp Prog
123734	Accounts Receivable CE Tooele
123735	Accounts Receivable CE Salt Lake
123736	Accounts Receivable CE Ogden
123737	Accounts Receivable CE N Central
123738	Accounts Receivable CE Southwest
123739	Accounts Receivable CE San Juan
123740	Accounts Receivable CE Moab
123741	Accounts Receivable CE Price
123750	USU Central Banking Accts Recv
123755	USU Central Banking USURF Accts Rec
123760	A/R Research Advance Change Funds
123761	Agency A/R Workforce Education
123762	Agency A/R Price Campus
123763	Agency A/R San Juan Campus
123770	USU-CEU Sweep
124100	Allowance for Doubtful Accounts
124300	Merchandise Returned for Credit
125100	A/R Tuition & Fees
125101	A/R Tuition Fall
125102	A/R Tuition Spring
125103	A/R Tuition Summer
125104	A/R Tuition Prior Term
125105	A/R Student Fees Fall
125106	A/R Student Fees Spring
125107	A/R Student Fees Summer
125108	A/R Student Fees Prior Term
125150	Accrued Interest Recv Land
125155	Accrued Interest Recv Building
125160	Accrued Interest Recv Equipment
125165	Accrued Interest Recv Vehicle/Other
181725	Land Lease Receivable Current
181730	Building Lease Receivable Current



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Accounts Receivable

181735	Equipment Lease Receivable Current
181740	Vehicle/Other Lease Receivable Curr
181950	Pledges Receivable Current

Accounts Receivable Noncurrent

192600	Accounts Recv Other Noncurrent
192603	Accounts Recv Noncash Noncurrent
192610	Restricted Accts Recv Noncurrent
192620	USU Central Bank USURF Noncurrent
194100	Pledges Receivable Noncurrent

Accumulated Amortization

196340	Accum Amort Land Lease
196350	Accum Amort Building Lease
196360	Accum Amort Equipment Lease
196370	Accum Amort Vehicle/Other Lease
196380	Accum Amort SBITA

Accumulated Depreciation

197300	Allow for Deprec Equipment
197305	Allow for Deprec Improvements
197310	Allow for Deprec Building
197315	Allow for Deprec Library
197320	Allow for Deprec Phone
197325	Allow for Deprec Software
197326	Allow for Deprec CEU Other Asset
197327	Allow for Deprec KUSU Equipment

Capital Assets

195100	Land
195300	Buildings
195500	Buildings Current Year Acquisitions
195800	CIP Building
195900	Improvements Other Than Buildings
196400	CIP Improvements
196500	Equipment
196750	Telephone Equipment
196800	CIP Equipment
196850	Computer Software
196860	CEU Other Assets
196870	KUSU Equipment
196910	Library Books/Films
196920	Art Objects
197100	Capital Elimination
197200	Capital Elimination Offset

Cash And Cash Equivalents

101030	Cash Old Wells Receipting
101042	CEU Carbon Credit Union
101043	CEU Zions Bank Brokerage
101050	Cash Payroll
101105	Claim on Cash Quasi Pool
101300	Cash in Specialized Bank Accounts
101500	Cash in Trusts Held By Others
101700	Cash in Change Funds



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Cash And Cash Equivalents

101800	Research Advance Change Funds
101900	Undeposited Receipts
102100	Equipment Replacement Cash Reserve
102110	Reserve for Lease Op
102300	Funds With DFCM
102800	Cash Clearing Grant Rcpt Clearing
102900	Cash Clearing Holding Account
102901	Cash Clearing Donations

Deferred Outflow of Resources

199100	Deferred Outflow Unamort Refund Los
199200	Deferred Outflow Pension Related

Due From Endowment Pool

173700	Due From Endowment Pool Corpus
173900	Due From Endowment Pool Appreciatio

Inventories

134100	Inventory Merchandise for Resale
134110	Inventory Computer Solutions
134120	Inventory Academic Publishing
134130	Inventory Supplies
134140	Inventory Groceries
134160	Inventory Textbooks
134165	Inventory Textbooks Rentals
134170	Inventory Produce
134190	Inventory Text Book Wholesale
134200	Inventory Dairy
134210	Inventory General Books
134220	Inventory Meats
134240	Inventory Gifts/Sundries
134250	Inventory Beverage
134260	Inventory Cigarettes
134270	Inventory Clothing
134280	Inventory Pastry/Bakery
134290	Inventory Electronics
134300	Inventory Production Supplies
134310	Inventory Image Prep
134320	Inventory Photo & Plate
134330	Inventory Press
134340	Inventory Paper
134350	Inventory Bindery
134360	Inventory Screen Printing
134370	Inventory Embroidery
134380	Inventory Copy Center 3
134390	Inventory Engraving
134400	Inventory General Stock
134500	Inventory Operating Supplies
134505	Inventory Fuel Oil
134510	Inventory 1st Class
134520	Inventory Paper Goods
134530	Inventory 2nd Class
134560	Inventory 3rd Class



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Inventories

134570	Inventory Comp Parts
134580	Inventory Postage Due
134600	Inventory Facilities
134700	Work in Process
134705	Inventory Student Building Projects
135100	Allowance for Inventory Shrinkage
135200	Allowance for Obsolete Inventory

Investments Current

112100	Short Term Investments
112300	PTIF Current
112500	Investment Fair Value Adjustment
112515	FV Comm Paper Corp Note Current
112525	FV Comm Pref Stock Options Current
112530	FV Municipal Bonds Current
112550	FV U.S. Agencies Current
112555	FV U.S. Treasury Security Current
112900	U.S. Agencies Current
113100	U.S. Treasury Securities Current
113300	Comm Paper & Corp Note Current
113350	Money Market Acct Current
113450	Money Market Mutual Fund Current
113700	Time Cert of Deposits Current
113800	Common & Pref Stock Option Current
113850	Municipal Bonds Current

Investments Noncurrent

192110	Long Term Investments
192220	PTIF Noncurrent
192330	Investment Fair Value Adjustment
192335	FV Mutual Fund Bonds Noncurrent
192340	FV Mutual Fund Equity Noncurrent
192345	FV U.S. Agencies Noncurrent
192350	FV U.S. Treasury Security Noncurrent
192440	Restricted Investment With Trustees
192441	Rest Invst W/Trustee Fair Value Adj
192550	Alternatives Noncurrent
192660	Closely Held Stocks Noncurrent
192770	Comm Paper & Corp Notes Noncurrent
192880	Common & Preferred Stock Noncurrent
192885	Common & Pref Stock Option Noncurrent
192890	Municipal Bonds Noncurrent
192891	Common Fund Nat. Res. Part. VIII
192950	Mutual Fund Equities Noncurrent
192951	U.S. Agencies Noncurrent
192960	Money Market Mutual Fund Noncurrent
192990	Mutual Fund Bonds Noncurrent
192991	Common Fund Growth Equity
192992	U.S. Treasury Securities Noncurrent
192993	Time Certs of Deposit Noncurrent
192994	FV Alternatives Noncurrent
192995	FV Closely Held Stocks Noncurrent
192996	FV Comm Paper Corp Note Noncurrent



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Investments Noncurrent

192997	FV Common & Pref Stock Noncurrent
192998	FV Comm Pref Stock Opt Noncurrent
192999	FV Municipal Bonds Noncurrent

Notes/Loans Receivable Current

181100	Student Notes/Loans Recv Current
181300	Loan Principal Collected Perkins
181500	Funds Advanced To Students Perkins
181510	Loan Prin Canc Prior To '72 PL
181511	Loan Prin Canc Teaching After '92
181512	Loan Prin Canc Other Teaching
181513	Loan Prin Canc Military After '72
181514	Loan Prin Canc Volunteer
181515	Loan Prin Canc Law Enforcement
181516	Loan Prin Canc Early Intervention
181517	Loan Prin Canc Nurse/Med Tech
181518	Loan Prin Canc Death/Disability
181519	Loan Prin Canc Bankruptcy
181520	Loan Prin Assigned Perkin Loan
181521	Loan Prin Canc Pre-K or Child Care
181522	Loan Prin Canc Fire Fighter Service
181523	Loan Prin Canc Speech/Lang Path
181524	Loan Prin Canc #22 VA Disability
181525	Loan Prin Canc #19 Librarian Servic
181700	Notes Receivable Other Current
181701	Brigham Sponsor
181705	North Central Sponsor
181715	Notes Receivable Sponsored Students
181716	Notes Receivable Veterans
181717	Notes Receivable Veterans Tuit Asst
181720	Allowance for Doubtful Notes

Notes/Loans Receivable Noncurrent

193100	Notes/Loans Recv Noncurrent
193300	Allowance Note/Loan Recv Noncurrent
193400	Land Lease Receivable Noncurrent
193405	Building Lease Recvable Noncurrent
193410	Equipment Lease Recv Noncurrent
193415	Vehicle/Other Lease Recvable Noncur

Other Current Assets

156300	Equity in Capital Replace Reserve
156510	Cost of Issuance
156530	Original Issue Discount

Other Noncurrent Assets

198100	Real Estate Held for Resale
198101	Real Estate Held Resale Unreal G/L
198200	Student Bldg Projects Noncurrent
198205	Split Interest Agreemt Noncurrent
198550	Net Pension Asset Noncurrent
198600	ROU Asset Land Lease
198610	ROU Asset Building Lease
198620	ROU Asset Equipment Lease



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Other Noncurrent Assets

198630	ROU Asset Vehicle/Other Lease
198640	ROU Asset SBITA

Prepaid Expense

145100	Prepaid Expense
145150	Prepaid Expense Accts Payable

Restricted Cash And Cash Equivalent

191800	Restricted Deposits With Trustees
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Suspense

161100	Suspense (System Controlled)
161200	Suspense (CC Entries)

Liabilities

Accounts Payable

201300	Accounts Payable Year End
201500	Accounts Payable Monthly Pcard
201600	Accounts Payable Subsidiary Systems
201650	Student Health Insurance Summer
201651	Student Health Insurance Fall
201652	Student Health Insurance Spring
201653	Student Health Insurance Prior Term
201700	Other Payables Current
201705	Gratuities Received
201710	Gratuities Disbursed
201715	Interest Payable Current
201720	USUE Medical Employee
201725	Accrued Interest Liab Land
201730	USUE Medical Employer
201735	Accrued Interest Liab Building
201745	Accrued Interest Liab Equipment
201750	USU Central Banking Lease Prchs AP
201755	Accrued Interest Liab Vehicle/Other
201765	Accrued Interest Liab SBITA
201780	Tuition Multi Camp Exempt Liability
201781	Fees Multi Campus Exemption Liab
201800	Payable To NDSL
201900	Due To State Treasurer
202100	Sales Tax Collections Payable
202705	Transient Tax Payable
202710	Refunds Clearing
202725	Mail Order Checks Clearing
202730	Certificates Redeemable
202735	Mail Order Returns
202900	Accounts Payable Daily Pcard
235100	Liab for Early Retirement Current

Deferred Income Current

244100	Deferred Income Current
244101	Deferred Income Taxable Dining Svc
244102	Deferred Income Tax Dining Blk Meal
244105	Deferred Income Football
244106	Deferred Income Football Suites



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Liabilities

Deferred Income Current

244107	Deferred Income Chairbacks
244110	Deferred Income Basketball
244111	Deferred Income Loge Tickets
244112	Deferred Income Luxury Tickets
244113	Deferred Income Club Tickets
244114	Deferred Income Non-Premium Tickets
244115	Deferred Income Away Game Tickets

Deferred Income Noncurrent

292100	Deferred Income Noncurrent
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Deferred Inflow of Resources

298200	Def Inflow Pension Related
298300	Def Inflow Split Int Agreemt
298400	Def Inflow Investments
298500	Def Inflow Land Leases
298505	Def Inflow Building Leases
298510	Def Inflow Equipment Leases
298515	Def Inflow Vehicle/Other Leases

Deposits

256001	Tuition/Fee Holding Rounding
256009	Jacobsen Recital Hall
256012	Jacobsen ADVS
256099	Deposits Flex Fee
256100	Deposits Collected
256101	Deposit Bookstore
256102	Deposit Aggie Print
256103	Deposit Storage
256104	Deposit University Photographer
256105	Flex Spending Claims
256106	Deposit Soils Testing
256107	Deposit Technical Support
256109	Deposit Statesman
256110	Deposit Aggie Market Place
256111	Deposit Junction
256112	Deposit Hub
256113	Deposit Central Meat
256114	Deposit Skyroom
256115	Deposit CIL Laboratory
256116	Deposit Swaner Ecocenter
256117	Deposit Library Services
256118	Deposit Fine Arts Cafe
256119	Deposit Dairy Lab
256120	Deposit Motor Pool
256121	Deposit Marriott Concessions
256122	Deposit Computer Labs
256123	Deposit Chem Stores
256125	Deposit Housing
256126	Deposit Aggie Blue Bikes
256127	Deposit Police Station
256128	Deposit Art Photo Lab
256129	Deposit Grab N Go



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Deposits

256130	Deposit Quick Stop
256131	Deposit Aggie Ice Cream Estore
256132	Deposit UWRL
256133	Deposit The Depot
256135	Deposit Library Special Collections
256136	Deposit College of Ag Cafe
256137	Deposit Aggie Icecream
256138	Deposit Edith Bowen
256139	Deposit Art & Design
256140	Deposit Parking Terrace
256141	Deposit Fusion Bistro At Blue Squar
256142	Deposit Personnel Services
256143	Deposit Extension Publications
256144	Deposit Express Operations
256145	Deposit History
256146	Deposit EEJ Early Childhood Center
256147	Deposit Biotechnology
256148	Deposit Alumni House
256149	Deposit Disability Resource Center
256150	Deposit KUSU Public Radio
256151	Deposit Fitness Center
256152	Deposit Quadside Cafe
256153	Deposit Old Lyric Theater
256154	Deposit Comm Disorder & Deaf Educ
256155	Deposit Psychology Summit Research
256156	Deposit Admissions
256157	Deposit EE/CCE Microcomputer
256158	Deposit Surplus Property
256159	Deposit Fine Arts Services
256160	Deposit Ticket Office
256161	Deposit Western Rural Dev Ctr
256162	Deposit 4 H Extension
256163	Deposit Clutch Fine Arts Kiosk
256164	Deposit ADVS
256165	Deposit KSAR
256166	Deposit Library Copy Services
256168	Deposit TSC Building Operations
256169	Deposit TSC Maintenance
256170	Deposit Bear Lake Training Center
256171	Deposit Fac Tech
256172	Deposit Taggart Student Center
256173	Deposit Ski Hi Institute
256174	Deposit Outdoor Rec
256176	Deposit International Students
256177	Deposit Shingo Prize
256178	Deposit National Resource Center
256179	Deposit Utah Tech Transfer Center
256180	Deposit Association of Politics
256181	Deposit History
256182	Deposit School of Graduate Studies
256183	Deposit Athletics Department



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Deposits

256184	Deposit Aerospace Studies
256186	Deposit Substitute Teaching Inst
256188	Deposit Utah County Extension
256189	Deposit Economics Department
256190	Deposit Admissions
256191	Deposit Engineering Store
256192	Deposit Civil & Environ Engineer
256193	Deposit Utah Public Radio
256194	Deposit Health Services
256195	Deposit Records Office
256196	Deposit Registration
256197	Deposit Development Office
256198	Deposit CPD
256199	Deposit Debit Card Food Services
256200	Deposit New Student Deferred Admit
256201	Deposit Via Central Office
256202	Deposit Via USU Card Phil
256203	Deposit Via Housing
256204	Deposit Via USU Card Web
256207	Deposit Via Payroll
256208	Deposit Base/Points
256209	Deposit Via San Juan
256210	Deposit Visa/Mastercard Deposit
256212	Deposit Blackboard Bank Deposit
256215	Deposit Discover Deposit
256290	Deposit Art/Photo
256301	Deposits Engine Replacement Reserve
256302	Deposits Insurance Reserve

Due To Other Fund Types

261100	Undistributed Depreciation Reserve
261300	Undistributed Investment Pool Incom
261305	C & G Allocation
285500	Due To FT 51, 61, 71 Corpus
285600	Due To FT 51, 61, 71 Appreciation
285800	Due To FT 84 Corpus
285820	Due To FT 84 Appreciation
285900	Due To CEU Corpus
285910	Due To CEU Appreciation

Notes Payable Current

271100	Notes Payable Current
271300	Notes Payable Prim Govt Current
271400	Annuity Payable Current

Notes Payable Noncurrent

291200	Notes Payable Noncurrent
291300	Notes Payable Prim Govt Noncurrent

Other Current Liabilities

202700	Other Current Liabilities
202701	Benefit Liability Suspense
202715	Compensated Absences Current
202720	Early Retirement Current



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Other Current Liabilities

202740	CEU Contracts Clearing
202741	CEU Returned Checks Clearing
202742	CEU Interest Income
202743	CEU Collection Income
202744	CEU Capital Contribution Institute
202745	CEU Institutional Contribution Othe
202746	CEU Federal Capital Contribution
202747	CEU Paid on Account
202748	CEU Accrued Benefits Liability
202770	Land Lease Liability Current
202775	Building Lease Liability Current
202780	Equipment Lease Liability Current
202785	Vehicle/Other Lease Liability Curre
202795	Short Term SBITA Liability Current
221000	Liab for Pollution Remediation Curr
284100	Bonds Payable Current
284130	Bonds Premium (Discounts)
284150	Loss on Bond

Other Noncurrent Liabilities

291120	Liab for Comp Absence Noncurrent
291510	Land Lease Liability Noncurrent
291515	Building Lease Liability Noncurrent
291520	Equipment Lease Liab Noncurrent
291525	Vehicle/Other Lease Liability Noncu
291535	Long Term SBITA Liability Noncurren
291550	Other Liabilites Noncurrent
294100	Liab for Early Retire Noncurrent
295100	Bonds Payable Noncurrent
296100	Annuity Payable Noncurrent
299100	Net Pension Liability Noncurrent

Payroll Liabilities

202764	URS Employer Retirement
202765	525 Fidelity Employer Retirement
202766	521 Tiaa Employer Reg Retirement
202767	523 Tiaa Employer CSR1 Retirement
202768	524 Tiaa Employer Post Retiree Ret
202769	Various Other Employer Retirement
213100	Payroll Withholding Payable
213110	Employee FICA
213111	NRA Federal
213112	Employee Federal
213113	Employee Add'l Medicare
213114	Montana State Tax
213116	1RI Rhode Island
213117	Rhode Island Disability Tax
213118	Rhode Island Job Development Fund
213119	Arizona State Tax
213120	State of Utah
213121	New York State Tax
213122	New York City Tax Non Resident
213123	New York City Tax Resident



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Payroll Liabilities

213124	New York Yonkers Tax Non Resident
213125	New York Yonkers Tax Resident
213126	Colorado State Tax
213127	New Mexico State Tax
213128	New Mexico State Work Comp Fee
213129	California State
213130	1VA Virginia
213131	Out of State Work Comp
213132	Washington Paid Family Medical Leav
213133	Washington Cares
213134	Pet Insurance
213135	Ohio State Tax
213140	Utah Garn/Child Supp/Levi
213150	Garnishments
213160	Child Support
213180	302 Optional Term Life
213190	306 Dependant Life
213200	307 Child Life
213210	308 Spouse Life
213220	322 Federal Life
213230	323 Federal Life A
213240	324 Federal Life B
213250	327 Federal Life C
213260	351 EMIA Insurance
213270	352 Liberty Mutual Insurance
213280	353 Met Life Insurance
213290	354 Long Term Care Insurance
213300	355 Beneficial Life Insurance
213301	356 Unum Accident Insurance
213302	357 Unum Critical Illness Insurance
213303	475 USU Vision Insurance
213304	Colorado Family Medical Leave
213310	381 AD&D Insurance
213320	382 Short Term Disability
213325	425 Retire Healthcare Savings Plan
213330	406 HSA Employee 100%
213331	497 HSA Employee 100% Eastern
213340	Federal Retirement CSRS/FERS
213350	URS Employee Retirement
213351	TIAA Employee Retirement
213352	Fidelity Employee Retirement
213353	Various Other Employee Retirement
213355	Utah URS Employee Retirement
213360	Charitable Organization
213370	905 USU Development
213380	909 Utah Education Savings
213390	CEU PEHP Flex Dependant Care
213391	CEU PEHP Flex Fee
213392	CEU PEHP Flex Medical
213393	CEU Secondary Education
213394	CEU AFLAC Post Tax



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Liabilities

Payroll Liabilities

213395	USUE Washington Insurance
213398	CEU Scholarship Donations
213399	CEU United Way