



University of
Connecticut

KFS Object Code Descriptions

**Asset, Liability, Fund Balance, and Fund
Transfer Object Codes**

Office of the Controller

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KFS Asset, Liability, Fund Balance & Transfer Object Code Descriptions

Consolidation	Level	Range	Page
ASTC	CSHC (Cash and Cash Equivalents – Current)	1100-1165	4
ASTC	AR (Accounts Receivable – Net)	1170-1175, 1185-1250, 1255	4-5
ASTC	STLC (Student Loans Receivable – Net Current)	1280	5
ASTC	DFST (Due from State of Connecticut)	1180, 1252, 1305-1315	5
ASTC	DFRA (Due from Related Agencies)	1350	5
ASTC	SDSS (State Debt Service Commitment – Short Term)	1400-1405	5
ASTC	INVN (Inventories)	1450	6
ASTC	DWBT (Deposit With Bond Trustee)	1500	6
ASTC	DCST (Deferred Charges – Short Term)	1550	6
ASTC	OCAS (Other Current Assets)	1600, 1610	6
ASTC	DUFM (Internal Transfer from Other Account)	1650-1655	6
ASTC	PPEX (Prepaid Expenses)	1605-1606	6
ASTN	INVE (Investments)	1710-1725	6
ASTN	STLN (Student Loans Receivable – Net Noncurrent)	1750-1778	6-7
ASTN	SDSL (State Debt Service Commitment – Long Term)	1790	7
ASTN	PLNT (Plant)	1800-1880	7
ASTN	DCLT (Deferred Charges – Long Term)	1900-1915	8
ASTN	DOFL (Deferred Outflows)	1460, 1791-1792	8
LIBC	APAY (Accounts Payable)	2100-2106	8
LIBC	DINC (Deferred Income)	2110-2190	8-9
LIBC	WPAY (Wages Payable)	2200-2210	9
LIBC	CPAS (Compensated Absences – Short Term)	2250	9

LIBC	DTCT (Due to State of Connecticut)	2295-2310	9
LIBC	DTAF (Due to Affiliate)	2350	9
LIBC	DTRA (Due to Related Agency)	2400	9
LIBC	LTDS (Long Term Debt/Bonds Pay – Short Term)	2450	9
LIBC	OLIA (Other Current Liabilities)	2500-2540	9-10
LIBC	DUTO (Internal Transfer to Other Account)	2650-2655	10
LIBN	CPAL (Compensated Absences – Long Term)	2700-2710	10
LIBN	DHFO (Deposits Held For Others)	2750	10
LIBN	LTDL (Long Term Debt/Bonds Pay – Long Term)	2800-2860	10
LIBN	RFLP (Refundable for Federal Loan Program)	2900	10
LIBN	NEPL (Net Pension Liability)	2780	11
LIBN	DIFL (Deferred Inflows)	2460-2470	11
FDBL	FBAL (Fund Balance)	3000-3150	11
FDTR	FTRA (Income from Transfers)	3200-3210	11
TRSF	TRAN (Expense from Transfers)	3300-3310	12

Assets

Cash and Cash Equivalents - Current - Level Code: CSHC

- 1100 Claim on Cash
- 1110 Cash in Bank
- 1111 Cashier's Change Fund
- 1121 Guaranteed Loan Deposits
- 1122 Cash Change Over (Under)
- 1124 Bank Reconciliation Difference
- 1130 Cash – Dining Services
- 1132 Petty Cash – Snack Bar
- 1140 Cash Overseas
- 1141 Cash Overseas – France
- 1142 Cash Overseas – Italy
- 1143 Cash Overseas – London
- 1144 Cash Overseas – Granada
- 1148 Credit Card Clearing
- 1149 A/R Clearing
- 1150 STIF – Local
- 1155 Short Term Investment
- 1160 Petty Cash Advances to Department
- 1165 Petty Cash Advances to Individual

Accounts Receivable - Net - Level Code: AR

- 1170 Cash Advances – Travel
- 1175 Cash Advances – Research
- 1185 Cash Advances – Education Abroad
- 1190 Cash Advances – Other
- 1195 Cash Advances – Athletics

1200 A/R – Student

1201 Accounts Receivable

1205 A/R – Vendor

1206 A/R – Non Student Offset

1210 Balance of Award

1215 Total Award

1220 Award Expended

1225 Billed to Sponsor

1230 Amount Received from Sponsor

1235 Letter of Credit Clearing

1240 Rev. Over Exp. Balance Award Offset

1245 Investment Income Receivable

1250 A/R – Other

1255 Allowance for Bad Debts

Student Loans Receivable - Net Current - Level Code: STLC

1280 Student Loans Receivable – Net

Due from State of Connecticut - Level Code: DFST

1180 Unencumbered Allotment Balance

1252 A/R – State Comptroller – Tele

1305 A/R – State Comptroller – Fringe

1310 A/R – State Comptroller – Fringe Rec

1315 A/R – State Comptroller – Wage

Due from Related Agencies - Level Code: DFRA

1350 Due from Related Agencies

State Debt Service Commitment - Short Term - Level Code: SDSS

1400 A/R General Obligations UConn2000 – Int

1405 A/R Debt Service Commitment Current

Inventories - Level Code: INVN

1450 Inventories

Deposit with Bond Trustee - Level Code: DWBT

1500 Deposit with Bond Trustee

Deferred Charges - Short Term - Level Code: DCST

1550 Deferred Charges

Other Current Assets - Level Code: OCAS

1600 Suspense – Clearing

1610 Bad Check Clearing

Internal Transfer from Other Account - Level Code: DUFM

1650 Due from Other Account

1655 Due from Internal Loans

Prepaid Expenses - Level Code: PPEX

1605 Prepaid Expense

1606 Prepaid Expense – AP use for year end

Investments - Level Code: INVE

1710 Endowment Investment Cost

1715 Endowment Investment Fair Value

1720 Investment in Trust by Other

1725 Other Investments

Student Loans Receivable - Net Noncurrent - Level Code: STLN

1750 Federal Loans Receivable – Advance

1752 Federal Loans Receivable – Repayment

1754 Federal Loans Receivable – Cancel

1756 Federal Loans Receivable – Cancel Compromised

1758 Federal Loans Receivable – Cancel Teachers

1760 Federal Loans Receivable – Cancel Military

1762 Federal Loans Receivable – Cancel Death
1764 Federal Loans Receivable – Cancel Bankruptcy
1766 Federal Loans Receivable – Cancel Disability
1767 Federal Loans Receivable – Cancel VA Disability
1768 Federal Loans Receivable – Cancel Peace
1770 Federal Loans Receivable – Cancel Law Enforcement
1772 Federal Loans Receivable – Assigned
1774 Federal Loans Receivable – Other Advance
1776 Loans Receivable – Non-Federal
1778 Allowance for Doubtful Loan

State Debt Service Commitment - Long Term - Level Code: SDSL

1790 State Debt Service Commitment – Principal

Plant - Level Code: PLNT

1800 Land: *For Accounting use only.*
1820 Non-Structural Improvements: *For Accounting use only.*
1825 NSI Accumulated Depreciation: *For Accounting use only.*
1830 Buildings: *For Accounting use only.*
1835 Buildings Accumulated Depreciation: *For Accounting use only.*
1840 Equipment: *For Accounting use only.*
1845 Equipment Accumulated Depreciation: *For Accounting use only.*
1850 Library Materials: *For Accounting use only.*
1853 Library Materials Accumulated Depreciation: *For Accounting use only.*
1855 Art/Collections: *For Accounting use only.*
1860 Intangible Assets: *For Accounting use only.*
1865 Intangible Accumulated Amortization: *For Accounting use only.*
1880 Construction in Progress: *For Accounting use only.*

Deferred Charges - Long Term - Level Code: DCLT

- 1900 Underwriter's Expenses
- 1905 Municipal Bond Insurance Assoc. Exp.
- 1910 Miscellaneous Cost of Issuance
- 1915 Accumulated Amortization Cost of Issuance

Deferred Outflows - Level Code: DOFL

- 1460 Deferred Outflows of Net Pension
- 1791 Debt Difference
- 1792 Accumulated Amortization Debt Difference

Liabilities

Accounts Payable - Level Code: APAY

- 2100 Accounts Payable
- 2105 Accounts Payable – Accruals
- 2106 Construction Retainage – Accruals

Deferred Income - Level Code: DINC

- 2110 Deferred Income – Other
- 2115 Deferred Income – Student
- 2120 Deferred Income – Jorgensen
- 2125 Deferred Income – Social Work
- 2130 Deferred Income – Storrs
- 2135 Deferred Income – Hartford
- 2140 Deferred Income – Stamford
- 2145 Deferred Income – Torrington
- 2150 Deferred Income – Waterbury
- 2155 Deferred Income – Avery Point
- 2160 Deferred Income – Law School

2165 Deferred Income – Regular Tickets

2170 Deferred Income – Student Tickets

2175 Deferred Income – Parking

2180 Deferred Income – Media Guide

2185 Deferred Income – Process Fee

2190 Deferred Income – Credit Card

Wages Payable - Level Code: WPAY

2200 Accrued Payroll – 2 Week Holdback

2205 Accrued Payroll – 9 Month Employee

2210 Accrued Payroll – Dining Services

Compensated Absences - Short Term - Level Code: CPAS

2250 Compensated Absences

Due to State of Connecticut - Level Code: DTCT

2295 A/P State Comptroller – Other

2300 A/P State Comptroller – Fringes

2305 State Sales Tax

2306 Admissions Tax

2307 Room Occupancy Tax

2310 Refund of Expenditure

Due to Affiliate - Level Code: DTAF

2350 Due to Affiliate (UCH)

Due to Related Agency - Level Code: DTRA

2400 Due to Related Agency

Long Term Debt/ Bonds Pay - Short Term - Level Code: LTDS

2450 Current Portion of Long Term Debt Payable

Other Current Liabilities - Level Code: OLIA

2500 Other Liabilities

2505 Accrued Interest

2510 Other Accruals

2515 General Clearing

2516 OSP Clearing

2520 Undistributed Income Clearing

2525 Voided Checks Storrs

2530 Cash Clearing

2540 Accounts Receivable Clearing

Internal Transfer to Other Account - Level Code: DUTO

2650 Due to Other Account

2655 Due to Internal Loan

Compensated Absences - Long Term - Level Code: CPAL

2700 Accrued Payroll – Vacation

2705 Accrued Payroll – Sick Leave

2710 Accrued Payroll – Holiday and Compensation

Deposits Held for Others - Level Code: DHFO

2750 Deposits Held for Others

Long Term Debt/ Bonds Pay - Long Term - Level Code: LTDL

2800 Long-Term Debt – General Obligation

2805 Long-Term Debt – Revenue Bonds

2810 Long-Term Debt – Self Liquidating Bond

2815 Long-Term Debt – Other

2850 Premium/Discount/Difference – Bonds

2860 Accumulated Amortization Premium/Discount/Differences

Refundable for Federal Loan Program - Level Code: RFLP

2900 Refundable for Federal Loan Program

Net Pension Liability - Level Code: NEPL

2780 Net Pension Liability

Deferred Inflows - Level Code: DIFL

2460 Deferred Inflows of Net Pension

2470 Deferred Inflows Serv Conc Arrangement

Fund Balances

Fund Balance - Level Code: FBAL

3000 Fund Balance: Remaining fund balance from prior fiscal year.

3100 Fund Balance Offset

3150 Prior Year Adjustment

Fund Transfers

Transfer In (Income from Transfers) - Level Code: FTRA

3200 Transfer-In – Within Unit: *For use in non-2 Ledger accounts only.* Used to transfer funds into accounts within the same School/College/Unit.

3201 Transfer-In – Outside Unit: *For use in non-2 Ledger accounts only.* Used to transfer funds into accounts outside of the School/College/Unit.

3205 Interfund Transfer In: *For Historical use only.*

3206 Permanent Transfer-In – Within Unit: *For use in 2 Ledger accounts only.* Used to transfer funds permanently into accounts within the same School/College/Unit.

3207 Permanent Transfer-In – Outside Unit: *For use in 2 Ledger accounts only.* Used to transfer funds permanently into accounts outside of the School/College/Unit.

3208 One-Time Transfer-In – Within Unit: *For use in 2 Ledger accounts only.* Used to transfer funds one-time into accounts within the same School/College/Unit.

3209 One-Time Transfer-In – Outside Unit: *For use in 2 Ledger accounts only.* Used to transfer funds one-time into accounts outside of the School/College/Unit.

3210 Interfund Transfer In Mandatory: Used for mandatory transfers to Accounting only.

Transfer Out (Expense from Transfers) - Level Code: TRAN

3300 Transfer Out – Within Unit: *For use in non-2 Ledger accounts only.* Used to transfer funds from accounts within the same School/College/Unit.

3301 Transfer Out – Outside Unit: *For use in non-2 Ledger accounts only.* Used to transfer funds from accounts outside of the School/College/Unit.

3305 Interfund Transfer Out: *For Historical use only.*

3306 Permanent Transfer Out – Within Unit: *For use in 2 Ledger accounts only.* Used to transfer funds permanently from accounts within the same School/College/Unit.

3307 Permanent Transfer Out – Outside Unit: *For use in 2 Ledger accounts only.* Used to transfer funds permanently from accounts outside of the School/College/Unit.

3308 One-Time Transfer Out – Within Unit: *For use in 2 Ledger accounts only.* Used to transfer funds one-time from accounts within the same School/College/Unit.

3309 One-Time Transfer Out – Outside Unit: *For use in 2 Ledger accounts only.* Used to transfer funds one-time from accounts outside of the School/College/Unit.

3310 Interfund Transfer Out Mandatory: Used for mandatory transfers to Accounting only.