



University of
Connecticut

KFS Object Code Descriptions

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

Office of the Controller

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FY 2021

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, 1185-1260	4-5
ASTC	LRC (Loans Receivable – Net Current)	1280-1285	5
ASTC	DFST (Due from State of Connecticut)	1180, 1252, 1305-1315	5
ASTC	DFRA (Due from Related Agencies)	1350	5
ASTC	DFAF (Due from Affiliate UCH)	1390	6
ASTC	SDSS (State Debt Service Commitment – Short Term)	1400-1405	6
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	DFAL (Due From Affiliate UCHC)	1700	6
ASTN	INVE (Investments)	1710-1725	6-7
ASTN	LRNC (Loans Receivable – Net Noncurrent)	1750-1780	7
ASTN	SDSL (State Debt Service Commitment – Long Term)	1790	7
ASTN	PLNT (Plant)	1800-1880	7-8
ASTN	DCLT (Deferred Charges – Long Term)	1900-1915	8
ASTN	DOFL (Deferred Outflows)	1460, 1465, 1791-1792	8
LIBC	APAY (Accounts Payable)	2100-2108	8

LIBC	DINC (Deferred Income)	2110-2190	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	9-10
LIBC	DTAF (Due to Affiliate)	2350	10
LIBC	DTRA (Due to Related Agency)	2400	10
LIBC	LTDS (Long Term Debt/Bonds Pay – Short Term)	2450	10
LIBC	OLIA (Other Current Liabilities)	2500-2540	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	11
LIBN	NOPL (Net OPEB Liability)	2785	11
LIBN	LTDL (Long Term Debt/Bonds Pay – Long Term)	2800-2860	11
LIBN	RFLP (Refundable for Federal Loan Program)	2900	11
LIBN	NEPL (Net Pension Liability)	2780	11
LIBN	DIFL (Deferred Inflows)	2460-2470	11
LIBN	OLTL (Other Long-Term Liabilities)	2870	11
FDBL	FBAL (Fund Balance)	3000-3150	11
FDTR	FTRA (Income from Transfers)	3200-3210	12
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
1242 Direct Fed. Loans Advanced to Students
1245 Investment Income Receivable
1250 A/R – Other
1255 Allowance for Bad Debts
1260 Due from Employee (Travel)

Loans Receivable - Net Current - Level Code: LRC

1280 Student Loans Receivable – Net
1285 Loans Receivable Short-Term

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

Due from Affiliate (UCH) - Level Code: DFAF

1390 Due from UConn Health

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

Due From Affiliate (UHC) LT - Level Code: DFAL

1700 Due From Affiliate (UHC) LT

Investments - Level Code: INVE

1710 Endowment Investment Cost

1715 Endowment Investment Fair Value

1720 Investment in Trust by Other

1725 Other Investments

Loans Receivable - Net Noncurrent - Level Code: LRNC

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

1780 Loans Receivable – Non-Current

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

1465 Deferred Outflows – OPEB

1470 Deferred Outflows - ARO

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

2108 University Credit Cards Payable

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 Payroll Over-Payment Recoveries

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

Net OPEB Liability - Level Code: NOPL

2785 Net OPEB Liability

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

2465 Deferred Inflows - OPEB

2470 Deferred Inflows Serv Conc Arrangement

Other Long-Term Liabilities - Level Code: OLTL

2870 Other Long-Term Liabilities

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.