Balance Sheet Object Codes

Assets

Assets are items that are owned by the University, for example, cash, accounts receivable, investments and inventory.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8000</td>
<td>Cash in Bank</td>
<td>Cash in Bank</td>
</tr>
<tr>
<td>8100</td>
<td>Equity in Pooled Cash</td>
<td>The amount of cash that an individual account has on deposit in University accounts.</td>
</tr>
<tr>
<td>8110</td>
<td>Cash with State Treasurer</td>
<td>Cash on deposit with the State Treasurer. Used only on state and state restricted accounts to record appropriations and other non-tuition revenues held by the State Treasurer’s Office. These funds will remain in the state treasury until we make a claim to have the funds transferred to the University’s bank accounts.</td>
</tr>
<tr>
<td>8111</td>
<td>Cash with State - CONTRA</td>
<td>Object code is used to record claims on funds held at the state treasury.</td>
</tr>
<tr>
<td>8116</td>
<td>State - Collections</td>
<td>Amounts the University has paid into the state treasury. These amounts are related to tuition revenue.</td>
</tr>
<tr>
<td>8117</td>
<td>State - Land Grant Revenue and Invested Funds</td>
<td>Amounts of land grant revenues and invested funds on deposit with the State.</td>
</tr>
<tr>
<td>8130</td>
<td>Funds with Trustee - CE (Non-Endowments)</td>
<td>Amounts on deposit with outside agents that have been classified as cash equivalent for financial statement purposes.</td>
</tr>
<tr>
<td>8131</td>
<td>Funds with Trustee - Short Term</td>
<td>Amounts on deposit with an outside agent and having a maturity of less than one year but not liquid enough to be classified as a cash equivalent.</td>
</tr>
<tr>
<td>8132</td>
<td>Funds Held by Trustee - Long Term (Non-Endowments)</td>
<td>Amounts on deposit with an outside agent having a maturity of more than one year.</td>
</tr>
<tr>
<td>8133</td>
<td>Reserve with Trustee</td>
<td>Reserve with trustee</td>
</tr>
<tr>
<td>8134</td>
<td>Funds with Trustee - CE (Endowments)</td>
<td>Amounts on deposit with outside agents that have been classified as cash equivalent for financial statement purposes.</td>
</tr>
<tr>
<td>8135</td>
<td>Funds with Trustee - Short Term (Endowments)</td>
<td>Amounts on deposit with an outside agent and having a maturity of less than one year but not liquid enough to be classified as a cash equivalent.</td>
</tr>
<tr>
<td>8136</td>
<td>Funds with Trustee - Short Term (Plant)</td>
<td>Amounts on deposit with an outside agent and having a maturity of less than one year but not liquid enough to be classified as a cash equivalent.</td>
</tr>
<tr>
<td>8137</td>
<td>Funds Held by Trustee - Long Term (Endowments)</td>
<td>Amounts on deposit with an outside agent having a maturity of more than one year.</td>
</tr>
<tr>
<td>Object Code</td>
<td>Name</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>-----------------------------------------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>8138</td>
<td>Investments Held By Trustee - Lt</td>
<td>Investments held by trustee long term</td>
</tr>
<tr>
<td>8140</td>
<td>Petty Cash</td>
<td>Amounts held by authorized departments for reimbursement to employees for approved purchases of office supplies or other items of a small dollar amount used for work-related activities.</td>
</tr>
<tr>
<td>8141</td>
<td>Change Fund</td>
<td>Amounts held by departments that are authorized to accept cash receipts on an ongoing basis for use in making change.</td>
</tr>
<tr>
<td>8170</td>
<td>Investment Principal Cash Awaiting Investment</td>
<td>Cash amounts held for future investment purposes.</td>
</tr>
<tr>
<td>8180</td>
<td>Other Cash</td>
<td>Cash amounts other than those described above used only on non-endowment fund accounts.</td>
</tr>
</tbody>
</table>

**Department Specific**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8101</td>
<td>Cash - Short Term - FSO Only</td>
<td>Used by the Financial Services Office at year end to reclassify cash and cash equivalents for financial statement purposes.</td>
</tr>
<tr>
<td>8102</td>
<td>Cash - Long Term - FSO Only</td>
<td>Used by the Financial Services Office at year end to reclassify cash and cash equivalents for financial statement purposes.</td>
</tr>
</tbody>
</table>

**(8205 - 8296) Investments**

Amounts maintained by the University in various investments. Select the specific object code that best describes the type of investment.

**General Use**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8205</td>
<td>Commercial Paper - Short Term (Endowments)</td>
<td>Money market securities issued by corporations at a fixed interest rate with maturities up to 270 days. Choose the object code appropriate to the account where the asset is recorded.</td>
</tr>
<tr>
<td>8208</td>
<td>Municipal Bonds - Short Term (Endowments)</td>
<td>Debt securities issued by state or municipal governments. Payments must be completed in less than one year. Use the object code appropriate to the account the asset is recorded in.</td>
</tr>
<tr>
<td>8209</td>
<td>Treasury Notes - Short Term (Endowments)</td>
<td>Debt securities issued by the US Treasury Department with maturities of less than one year. They are not considered cash equivalents. Chose the object code appropriate to the account the asset is recorded in. Use the object code appropriate to the account where the asset is being recorded and reflects the appropriate time to maturity. Use ST (Short term) object codes for certificates that mature in less than one year and LT (Long term) object codes that will mature in more than one year.</td>
</tr>
<tr>
<td>8210</td>
<td>Certificates of Deposit - Short Term (Endowments)</td>
<td></td>
</tr>
<tr>
<td>Object Code</td>
<td>Name</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>------------------------------------------------</td>
<td>-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>8211</td>
<td>Corporate Bonds - Short Term</td>
<td>Debt securities issued by corporations in which payment is made on the debt by the corporation at a fixed interest rate. Choose the object code appropriate for the account the asset is recorded in and that reflects the investment's time to maturity. Use ST (Short Term) object codes when the bond payment will be received in less than one year. Use LT (Long Term) object codes when the payment will be made in one year or more.</td>
</tr>
<tr>
<td>8212</td>
<td>Treasury Bills</td>
<td>Debt securities issued by the US Treasury Department with maturities of three, six or twelve months. Securities are generally sold in minimum denominations of $10,000.</td>
</tr>
<tr>
<td>8213</td>
<td>US Government Agencies - Short Term</td>
<td>Debt securities issued by US Government Agencies (excluding US Treasuries) with maturities of less than twelve months.</td>
</tr>
<tr>
<td>8215</td>
<td>Money Market/Bond Mutual Funds (Endowment)</td>
<td>Money market and bond mutual funds accounts.</td>
</tr>
<tr>
<td>8217</td>
<td>Equity Mutual Funds</td>
<td>Equity mutual funds.                                                                -------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>8219</td>
<td>Commodities</td>
<td>Securities or assets that can be traded on commodities exchanges or over-the-counter, which reference a physical asset (usually gold, silver, oil, etc.) as underlying item of ownership interest. The transactions of commodity securities/assets may be through purchase of the commodity directly (physical assets), held indirectly through ownership of an exchange-traded-fund or commingled vehicle, or entail a future obligation to purchase/sell the commodity at a specified price.</td>
</tr>
<tr>
<td>8220</td>
<td>Real Estate Investments</td>
<td>Land and buildings donated to the University of Arizona</td>
</tr>
<tr>
<td>8222</td>
<td>Private Real Estate</td>
<td>Pooled real estate investments that are not traded on major exchanges.</td>
</tr>
<tr>
<td>8224</td>
<td>Municipal Bonds - Short Term (Designated)</td>
<td>Debt securities issued by state or municipal governments. Payments must be completed in less than one year. Use the object code appropriate to the account the asset is recorded in.</td>
</tr>
<tr>
<td>8225</td>
<td>Mortgages (Endowments)</td>
<td>Debt securities in which payment of the debt is backed by real estate and physical assets of the corporation. Fixed income securities, which are collateralized by and derive income from a specified pool of underlying assets (ex: pool of mortgages). These securities are distinct from other types of collateralized corporate bonds, because they derive value and income payments from a separate institution (usually a trust or other remote special purpose vehicle) created specifically for the purpose of securitizing the pool of assets.</td>
</tr>
<tr>
<td>8226</td>
<td>Mortgage or Asset Backed Securities</td>
<td>Investment funds with ownership units that are not publicly traded and make investments to support the building of roads, energy infrastructure, water/waste infrastructure, etc.</td>
</tr>
<tr>
<td>8228</td>
<td>Private Infrastructure</td>
<td>Debt securities issued by the US Treasury Department with maturities of less than one year. They are not considered cash equivalents. Chose the object code appropriate to the account the asset is recorded in.</td>
</tr>
<tr>
<td>8229</td>
<td>Treasury Notes - Short Term (Designated)</td>
<td>Shares of a corporation, representing ownership.</td>
</tr>
<tr>
<td>8230</td>
<td>Common Stocks (Endowments)</td>
<td>Shares of a corporation, representing ownership.</td>
</tr>
<tr>
<td>8231</td>
<td>Common Stocks (Plant)</td>
<td>Shares of a corporation, representing ownership.</td>
</tr>
<tr>
<td>Object Code</td>
<td>Name</td>
<td>Description</td>
</tr>
<tr>
<td>-------------</td>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>8232</td>
<td>CD’s-Certificates of Deposit - Short Term (Designated)</td>
<td>Use the object code appropriate to the account where the asset is being recorded and reflects the appropriate time to maturity. Use ST (Short term) object codes for certificates that mature in less than one year and LT (Long term) object codes that will mature in more than one year. Partial ownership interests in equity of corporations whose place of domicile is located outside of the United States. Ownership interest is divided into shares of common equity, and these shares are typically listed on foreign or U.S. exchanges.</td>
</tr>
<tr>
<td>8235</td>
<td>International Equity</td>
<td>Shares of a corporation. Preferred stocks represent ownership in a corporation with the distinction that if company earnings are sufficient, and dividends are to be paid, dividends must be first paid to these holders of stock.</td>
</tr>
<tr>
<td>8240</td>
<td>Preferred Stocks</td>
<td>Used to record international securities purchased with maturities of more than twelve months.</td>
</tr>
<tr>
<td>8241</td>
<td>International Securities - Short Term</td>
<td>Used to record international securities purchased with maturities of more than twelve months.</td>
</tr>
<tr>
<td>8242</td>
<td>International Securities - Long Term</td>
<td>Use the object code appropriate to the account where the asset is being recorded and reflects the appropriate time to maturity. Use ST (Short term) object codes for certificates that mature in less than one year and LT (Long term) object codes that will mature in more than one year.</td>
</tr>
<tr>
<td>8245</td>
<td>CD’s-Certificates of Deposit - Long Term (Endowments)</td>
<td>Use the object code appropriate to the account where the asset is being recorded and reflects the appropriate time to maturity. Use ST (Short term) object codes for certificates that mature in less than one year and LT (Long term) object codes that will mature in more than one year.</td>
</tr>
<tr>
<td>8246</td>
<td>CD’s-Certificates of Deposit - Long Term (Non-Endowment)</td>
<td>Debt securities issued by state, municipal or foreign governments which provide these governments with funds to finance public debt.</td>
</tr>
<tr>
<td>8247</td>
<td>State/Muni/Foreign-Bonds (Non-Endowments)</td>
<td>Debt securities issued by corporations in which payment is made on the debt by the corporation at a fixed interest rate. Choose the object code appropriate for the account the asset is recorded in and that reflects the investment’s time to maturity. Use ST (Short Term) object codes when the bond payment will be received in less than one year. Use LT (Long Term) object codes when the payment will be made in one year or more.</td>
</tr>
<tr>
<td>8250</td>
<td>Corporate Bonds - Long Term</td>
<td>Debt securities issued by corporations in which payment is made on the debt by the corporation at a fixed interest rate. Choose the object code appropriate for the account the asset is recorded in and that reflects the investment’s time to maturity. Use ST (Short Term) object codes when the bond payment will be received in less than one year. Use LT (Long Term) object codes when the payment will be made in one year or more.</td>
</tr>
<tr>
<td>Object Code</td>
<td>Name</td>
<td>Description</td>
</tr>
<tr>
<td>-------------</td>
<td>-------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>8253</td>
<td>Corporate Bonds - Long Term (Endowments)</td>
<td>Debt securities issued by corporations in which payment is made on the debt by the corporation at a fixed interest rate. Choose the object code appropriate for the account the asset is recorded in and that reflects the investment’s time to maturity. Use ST (Short Term) object codes when the bond payment will be received in less than one year. Use LT (Long Term) object codes when the payment will be made in one year or more.&lt;br&gt;&lt;br&gt;Debt securities issued by corporations whose place of domicile is located outside of the United States. Payment on the debt of these securities is made at a fixed or floating (benchmarked to an adjustable index rate) interest rate.</td>
</tr>
<tr>
<td>8255</td>
<td>International Fixed Income</td>
<td>Funds which make investments in fixed income securities. Long positions in the portfolios are typically similar to traditional bonds/fixed income securities. In addition, the funds are able to take short positions in fixed income securities (their position would benefit from a price decline in the underlying securities) either directly through “cash bonds” or indirectly through other means.</td>
</tr>
<tr>
<td>8256</td>
<td>Long/Short Fixed Income</td>
<td>Debt securities issued by US Government Agencies (excluding US Treasuries) with maturities of greater than twelve months. (Plant Funds Specific Securities)</td>
</tr>
<tr>
<td>8259</td>
<td>US Government Agencies - Short Term (Plant)</td>
<td>Debt securities issued by US Government Agencies (excluding US Treasuries) with maturities of less than twelve months. (Plant Funds Specific Securities)</td>
</tr>
<tr>
<td>8261</td>
<td>US Government Agencies - Long Term (Plant)</td>
<td>Debt securities issued by US Government Agencies (excluding US Treasuries) with maturities of greater than twelve months. (Plant Funds Specific Securities)</td>
</tr>
<tr>
<td>8264</td>
<td>Treasury Bonds and Notes (Designated)</td>
<td>Debt securities issued by the US Treasury Department and insured by the US Government. Use the object code appropriate for the account the asset is recorded in.</td>
</tr>
<tr>
<td>8265</td>
<td>Treasury Bonds and Notes (Plant)</td>
<td>Debt securities issued by the US Treasury Department and insured by the US Government. Use the object code appropriate for the account the asset is recorded in.</td>
</tr>
<tr>
<td>8266</td>
<td>Treasury Bonds and Notes (Endowments)</td>
<td>Debt securities issued by the US Treasury Department and insured by the US Government. Use the object code appropriate for the account the asset is recorded in.</td>
</tr>
<tr>
<td>8270</td>
<td>State, Municipal and Foreign Bonds - Endowments Only</td>
<td>Debt securities issued by state, municipal or foreign governments which provide these governments with funds to finance public debt. Rights to collect a stream of future royalty payments generated from sales of minerals or use of intellectual property. These rights commonly represent a partial claim to income generated by sales of commodities (oil, gas, gold, silver, etc. mined in a given location) or use of intellectual property (for example through the sale of a patented drug or use of copyrighted music). These rights encompass a separate distinct category from commodities because they represent ownership of a future income stream rather than the actual physical assets.</td>
</tr>
<tr>
<td>8285</td>
<td>Royalty Rights-Mineral or Intellectual Property</td>
<td>Investment Pool managed by the University of Arizona Foundation for the University of Arizona’s Endowment funds.</td>
</tr>
<tr>
<td>8286</td>
<td>UAF Investment Pool - Long Term (Endowments)</td>
<td>Debt securities issued by the University of Arizona Foundation for the University of Arizona’s Endowment funds.</td>
</tr>
</tbody>
</table>
### Department Specific

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8214</td>
<td>Repurchase Agreements - FSO Only</td>
<td>Used to record short term borrowing of government securities. The broker sells the government security to an investor and buys the security back at a later defined date.</td>
</tr>
<tr>
<td>8223</td>
<td>Real Estate Investments (Non-Endowments) - FSO Only</td>
<td>Land and buildings donated to the University of Arizona that are not related to Endowments but are held in the Endowment Fund.</td>
</tr>
<tr>
<td>8290</td>
<td>Unrealized Change in Fair Value - FSO Only</td>
<td>Used to record the difference between the cost of the asset and the current fair market value.</td>
</tr>
<tr>
<td>8291</td>
<td>Unrealized Change - Short Term - FSO Only</td>
<td>Used with the investment office to record the unrealized market value change for short term investments.</td>
</tr>
<tr>
<td>8292</td>
<td>Unrealized Change - Long Term - FSO Only</td>
<td>Used with the investment office to record unrealized market value change for long term investments.</td>
</tr>
<tr>
<td>8293</td>
<td>Endow Value App/Dep - FSO Only</td>
<td>Used by endowment accounting to record the change in fair value of the endowment on a monthly basis.</td>
</tr>
<tr>
<td>8294</td>
<td>Unrealized Change in Fair Value (Plant) - FSO Only</td>
<td>Used by plant to record gains and losses at year-end.</td>
</tr>
<tr>
<td>8295</td>
<td>Unrealized Change in Fair Value (Endowments) - FSO Only</td>
<td>Used by endowment accounting to record the change in the fair value of the endowment investment pools on a monthly basis.</td>
</tr>
<tr>
<td>8296</td>
<td>Unrealized Change Restricted Investments</td>
<td>Unrealized change restricted investments</td>
</tr>
</tbody>
</table>

### (8310 - 8399) Receivables

Amounts due to the University.

### General Use

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8310</td>
<td>Short Term Notes Receivable - Operational Advance</td>
<td>Promissory notes (for example, for loans or advances); the receivable amount is usually due within one year or less.</td>
</tr>
<tr>
<td>8315</td>
<td>Accounts Receivable - Travel Advances</td>
<td>Amounts due for travel advances.</td>
</tr>
<tr>
<td>8320</td>
<td>Accounts Receivable - Students</td>
<td>Amounts due from students for expenses such as tuition, fees, fines, housing and parking.</td>
</tr>
<tr>
<td>8330-8333</td>
<td>Accounts Receivable - General</td>
<td>Amounts due of a miscellaneous nature from sources external to the University, such as nonstudent fines and vendor receivable amounts.</td>
</tr>
<tr>
<td>8334</td>
<td>Accounts Receivable (Endowments)</td>
<td>Amounts due of a miscellaneous nature from sources external to the University, such as nonstudent fines and vendor receivable amounts.</td>
</tr>
<tr>
<td>8341</td>
<td>Accrued Interest</td>
<td>Interest earned on investments of University monies but not yet received.</td>
</tr>
<tr>
<td>8342</td>
<td>Purchased Interest</td>
<td>The amount of interest included in the purchase price of a bond.</td>
</tr>
<tr>
<td>8343</td>
<td>Accrued Interest (Endowments)</td>
<td>Interest earned on investments of University monies but not yet received.</td>
</tr>
<tr>
<td>8344</td>
<td>Purchased Interest (Endowments)</td>
<td>The amount of interest included in the purchase price of a bond.</td>
</tr>
<tr>
<td>Object Code</td>
<td>Name</td>
<td>Description</td>
</tr>
<tr>
<td>-------------</td>
<td>-------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>8350</td>
<td>Due from State Treasurer</td>
<td>Amounts to be reimbursed from the State Treasurer. These amounts have been expended from State funds and claimed from the State, but have not been received.</td>
</tr>
<tr>
<td>8360</td>
<td>Letter of Credit Receivable</td>
<td>Amounts due on letters of credit established by sponsors. Amounts become due as expenditures are made in accordance with the terms of the grant or contract.</td>
</tr>
<tr>
<td>8380</td>
<td>Awards Receivable</td>
<td>The gross amount of a contract or grant, which is recorded at the time of the award.</td>
</tr>
<tr>
<td>8381</td>
<td>Awards Receivable - Contra</td>
<td>A contra object code, used in conjunction with 1380, Awards Receivable, to offset the gross amount of an Award Receivable at the time of the award, to avoid overstating the receivables. Funds are not actually receivable until expenditures are made in accordance with the terms of the grant or contract. At the time a draw on a contract or grant is actually made, that amount is reversed out of this contra account.</td>
</tr>
<tr>
<td>8399</td>
<td>Allowances for Doubtful Accounts</td>
<td>A contra object code, used in conjunction with receivables, other than 1380, to record the estimated amount of accounts receivable that will not be collected.</td>
</tr>
</tbody>
</table>

**Department Specific**

<table>
<thead>
<tr>
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<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8370</td>
<td>Long Term Receivable - FSO Only</td>
<td>The long-term (non-current) portion of minimum lease payments receivable under the terms of a direct financing lease, or other long term receivables.</td>
</tr>
<tr>
<td>8382</td>
<td>Awards Receivable - Year End - FSO Only</td>
<td>Used to record accruals of receivables at year-end.</td>
</tr>
</tbody>
</table>

**(8401 - 8499) Loans**

Amounts due to the University.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8401</td>
<td>Student Loan Receivable - Short Term</td>
<td>The current portion of loans receivable traced to UAccess Financials, temporary loans, fund projected income, billing forecast and third-party billing. This is used in the calculation of bad-debt allowances.</td>
</tr>
<tr>
<td>8402</td>
<td>Student Loan Receivable - Long Term</td>
<td>A contra object code, used to record the current amount of loans receivable. This is used in the calculation of bad-debt allowances.</td>
</tr>
<tr>
<td>8410</td>
<td>Perkins/Other Loans Made</td>
<td>Student loans related to the NDSL/Perkins programs.</td>
</tr>
<tr>
<td>8420</td>
<td>Health Professions/Other Loans Collected</td>
<td>Student loans related to the Health Professions programs.</td>
</tr>
<tr>
<td>8430</td>
<td>Temporary/Other Loans Canceled</td>
<td>Temporary loans.</td>
</tr>
<tr>
<td>8450</td>
<td>Other Loans Receivable</td>
<td>Loans receivable other than those specified above.</td>
</tr>
<tr>
<td>8498</td>
<td>Current-All Doubt Loan Balance</td>
<td>The current portion of the estimated loans receivable that will be classified as bad debt allowance.</td>
</tr>
<tr>
<td>8499</td>
<td>Allowance for Doubtful Loan Balances</td>
<td>A contra object code, used to record the estimated amount of loans receivable that will not be collected.</td>
</tr>
</tbody>
</table>
### (8510 - 8590) Inventories

#### General Use

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8510</td>
<td>Inventories</td>
<td>Cost or basis for supplies on hand purchased for consumption, held for the purpose of resale, or used in producing goods or services for the purpose of resale.</td>
</tr>
</tbody>
</table>

#### Department Specific

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8590</td>
<td>Allowance for Obsolete Inventory - FSO Only</td>
<td>A contra object code, used in conjunction with inventories, to record the estimated amount of obsolete inventory.</td>
</tr>
</tbody>
</table>

### (8600 - 8650) Prepaid and Clearings

Prepaid assets represent funds that have been expended, but for which the benefit has not yet been received. Clearing object codes are used to temporarily accumulate funds for later distribution to the correct object codes. Clearing object codes are generally used for control purposes to ensure that all activity is properly accounted for. Select the object code that best describes the prepaid asset or the clearing activity.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8600</td>
<td>Suspense - General</td>
<td>A clearing object code used to hold amounts from non-payroll transactions that have been processed in batch or in data collect, where the account or the sub-code recorded for the transaction was invalid. The transaction will be analyzed to determine the error and a correcting journal entry will be processed to transfer the amounts from the clearing account to the correct account and sub-code.</td>
</tr>
<tr>
<td>8610</td>
<td>Suspense - Payroll</td>
<td>A clearing object code used to hold amounts from payroll transactions that have been processed in batch or in data collect, where the account or the sub-code recorded for the transaction was invalid. The transaction will be analyzed to determine the error and a correcting journal entry will be processed to transfer the amounts from the clearing account to the correct account and sub-code.</td>
</tr>
<tr>
<td>8619</td>
<td>Payroll Clearing - Hand-drawn Payroll Checks</td>
<td>A clearing object code used to record the net amount of hand-drawn payroll checks until distributed to the proper accounts at a later time.</td>
</tr>
<tr>
<td>8620</td>
<td>Other Clearings</td>
<td>Amounts held in clearing accounts for expenses other than those listed above.</td>
</tr>
<tr>
<td>8640</td>
<td>Prepaid Expenses</td>
<td>Payments made for goods or services one year or less in advance of due date. Examples include prepayments on maintenance agreements, rent of building space, and insurance premiums.</td>
</tr>
<tr>
<td>8650</td>
<td>Undistributed Payroll Changes (Hrs)</td>
<td></td>
</tr>
</tbody>
</table>

### (8710 - 8790) Fixed Assets

The capitalized cost of assets owned by the University. Purchased assets are capitalized at cost in accordance with capital equipment inventory; donated assets are capitalized at the fair market value on date of acquisition.
<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8710</td>
<td>Land</td>
<td>Land owned by the University. The capitalized amount recorded for purchases of land includes the purchase price; closing costs, such as title, attorney and recording fees; and costs incurred in getting the land in condition for its intended use, such as clearing, grading, and filling.</td>
</tr>
<tr>
<td>8720</td>
<td>Land Improvements</td>
<td>Improvements to land such as landscaping, walkways, parking lots, and fences.</td>
</tr>
<tr>
<td>8730</td>
<td>Buildings (assignable)</td>
<td>Structures owned by the University. The capitalized amount includes the purchase price and all expenditures related directly to its acquisition or construction. This includes materials, labor, overhead costs during construction, architect fees, attorney fees and building permits.</td>
</tr>
<tr>
<td>8740</td>
<td>Buildings Improvements</td>
<td>Improvements to buildings that are of a permanent nature. This would include permanent leasehold improvements. Examples include installation of awnings and cabinetry construction. Repair and maintenance expenditures are not capitalized.</td>
</tr>
<tr>
<td>8749</td>
<td>Allowance for Depreciation - Capital Assets</td>
<td>An object code used in conjunction with 8720, 8730, 8740, 8760, 8780 and 8785 to record allowances for depreciation on ALL depreciable capital assets such as buildings, building improvements, sports facilities, leasehold improvements, infrastructure improvements, telecommunications, infrastructure improvements, equipment, capitalized software, library materials and public art.</td>
</tr>
<tr>
<td>8760</td>
<td>Equipment</td>
<td>This classification includes all University owned tangible personal property and intangible property that are capitalized other than library books and art objects, which are classified separately. Examples include data processing equipment, software, furnishings, machinery, vehicles, musical instruments and scientific equipment.</td>
</tr>
<tr>
<td>8763</td>
<td>Federal Deliverables</td>
<td>Capital equipment built by the University to be delivered to an outside entity. The University does not hold title.</td>
</tr>
<tr>
<td>8764</td>
<td>Deliverable</td>
<td>The capitalized cost of equipment furnished to the University by the Federal government. The University does not hold title.</td>
</tr>
<tr>
<td>8765</td>
<td>Equipment - Federal Title</td>
<td>The capitalized cost of equipment purchased with federal title monies. The University does not hold title to these assets; title remains with the grantor.</td>
</tr>
<tr>
<td>8766</td>
<td>Equipment - Other Title</td>
<td>The capitalized cost of equipment purchased with monies from nonfederal grantors. The University does not hold title to these assets; title remains with the grantor.</td>
</tr>
<tr>
<td>8780</td>
<td>Library Books</td>
<td>Cost or other basis of books held by the University library system. The University library system includes the main, graduate, law, medical and science libraries.</td>
</tr>
<tr>
<td>8785</td>
<td>Art Objects</td>
<td>Cost or other basis of art objects and/or historical artifacts currently on display or held in the archives of University museums.</td>
</tr>
<tr>
<td>8790</td>
<td>Construction in Progress</td>
<td>The capitalized costs of all uncompleted projects for construction of buildings and improvements and development of intangible assets. This object code is used only for the temporary capitalization of all the costs that are accumulated during the construction project. At the completion of the project, the total capitalized amount is transferred to the appropriate object code and recorded as a single asset.</td>
</tr>
</tbody>
</table>
## (8800 - 8830) Other Assets

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8800</td>
<td>Other Assets</td>
<td>Amounts recorded for debt issue costs to be amortized in future years.</td>
</tr>
<tr>
<td>8801</td>
<td>Other Assets - Short Term</td>
<td>Short-term portion of amounts recorded for debt issue costs.</td>
</tr>
<tr>
<td>8802</td>
<td>Other Assets - Long Term</td>
<td>Long-term portion of amounts recorded for debt issue costs to be amortized in future years.</td>
</tr>
<tr>
<td>8810</td>
<td>Other Assets - Reserves</td>
<td>Amounts of assets reserved for specific uses.</td>
</tr>
<tr>
<td>8830</td>
<td>Internal Loan</td>
<td>When used in an Operating Fund account, is an Internal Loan asset reported on the Statement of Net Assets as, Other Non-Current Assets and is always used in conjunction with 2980-Due To Plant Funds/Inter-Fund Payables. When used in Plant Funds, is an Internal Loan contra asset reported on the Statement of Net Assets, as Other Assets and is always used in conjunction with 19xx-Due From Other Funds/Inter-Fund Receivables. As the Operating Fund account repays the internal loan via periodic cash transfers, the balance of 1830 is reduced along with the 2980-Due To and the 19xx-Due From. 1830 MUST net to zero for all fund groups combined. For use as approved by FSO.</td>
</tr>
</tbody>
</table>

## (8910 - 8911) Due from Other Funds (Interfund Receivables)

### General Use

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8910</td>
<td>Due from Other Funds</td>
<td>Amounts due from an account in another fund.</td>
</tr>
</tbody>
</table>

### Department Specific

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8911</td>
<td>Due from GI Pool - FSO Only</td>
<td>Used by endowment accounting to record changes in the cost basis for endowments.</td>
</tr>
</tbody>
</table>

## (8969 - 8990) Deferred Outflows of Resources

Deferred outflows of resources are consumptions of the University’s net position that are applicable to a future reporting period.

### Department Specific

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8969</td>
<td>Deferred Employer Contribution to Pension - FSO Only</td>
<td>Used to record annual decrease contributions from ASRS and PSPRS by major function.</td>
</tr>
<tr>
<td>8970</td>
<td>Deferred Otfl Resources Pension - FSO Only</td>
<td>Used to record annual increase contributions from ASRS and PSPRS by major function.</td>
</tr>
<tr>
<td>8990</td>
<td>Deferred Loss on Refunding (Plant Funds) - FSO Capital Finance Only</td>
<td>Deferred loss on refunding incurred from the difference between the reacquisition price and the net carrying amount of the old debt. It is amortized to interest expense.</td>
</tr>
</tbody>
</table>
Liabilities

Liabilities are items that the University owes, for example, accounts and notes payable and deferred revenues.

(9000 - 9191) Liabilities

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9000</td>
<td>Notes Payable - Short Term</td>
<td>Amounts payable on promissory notes written for goods or services received.</td>
</tr>
<tr>
<td>9100</td>
<td>Accounts Payable</td>
<td>Amounts owed to suppliers for goods or services which have been received and invoiced. This object code is updated automatically when vouchers or credit memos posted in the accounts payable system are flagged to use the accrual basis of accounting.</td>
</tr>
<tr>
<td>9110</td>
<td>Accounts Payable, Foreign Currency</td>
<td>Amounts owed to foreign suppliers for goods or services which have been received and invoiced. This object code is updated automatically when vouchers or credit memos posted in the accounts payable system are flagged to use the accrual basis of accounting, if payment is to be made in foreign currency.</td>
</tr>
<tr>
<td>9150</td>
<td>Sales Taxes Payable</td>
<td>Amounts owed to the State of Arizona Department of Revenue for sales taxes collected. Sales tax is collected on sales of tangible personal property to entities outside the University for consumption (not resale) within the state of Arizona. Sales tax is not collected if the products are sold primarily to other units within the University, and the selling department paid sales tax at the time the items were purchased for resale.</td>
</tr>
<tr>
<td>9175</td>
<td>Unapplied Credits</td>
<td>Face value of goods or services owed to entities outside the University that have paid for but not received their goods or services due to unusual circumstances. Examples include an entity that purchased goods from the University but received the wrong items. Upon reshipment of goods to the University, the entity would be credited for future purchases.</td>
</tr>
<tr>
<td>9177</td>
<td>Unapplied Credits - Student</td>
<td>Face value of goods or services owed to entities outside the University that have paid for but not received their goods or services due to unusual circumstances. Upon reshipment of goods to the University, the entity would be credited for future purchases.</td>
</tr>
<tr>
<td>9190</td>
<td>Miscellaneous Payables</td>
<td>Accounts payable amounts other than those defined above.</td>
</tr>
</tbody>
</table>

Department Specific

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9155</td>
<td>Sales Taxes Payable - Out of State - FSO Only</td>
<td>For use when temporary sales tax licenses have been gained for out of state events. Balance held only the few days it takes between recording the liability and paying the taxes.</td>
</tr>
<tr>
<td>9191</td>
<td>Miscellaneous Payables (Endowments) - FSO Only</td>
<td>Used by endowment accounting to record monthly management fee charge for separated held investments.</td>
</tr>
</tbody>
</table>
Amounts withheld as payroll deductions from employee earnings.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9200</td>
<td>Resident - Withholding Taxes - FICA</td>
<td>Resident - Withholding Taxes - FICA</td>
</tr>
<tr>
<td>9210</td>
<td>Withholding Federal Taxes - Financial Aid</td>
<td>Federal income taxes withheld from 1042 payments.</td>
</tr>
<tr>
<td>9211</td>
<td>Withholding Federal Taxes - Consultants</td>
<td>Federal income taxes withheld from 1042 payments.</td>
</tr>
<tr>
<td>9215</td>
<td>Resident - Withholding Taxes - Federal</td>
<td>Payroll Federal Taxes</td>
</tr>
<tr>
<td>9235</td>
<td>Withholding - UAHN Medical</td>
<td>UAHN Medical Deductions</td>
</tr>
<tr>
<td>9240</td>
<td>Withholding - Optional Retirement Plans</td>
<td>Employee ORP Deductions</td>
</tr>
<tr>
<td>9241</td>
<td>Withholding - Retirement, ASRS and PSPRS</td>
<td>Employee ASRS/PSPRS Deductions</td>
</tr>
<tr>
<td>9244</td>
<td>Withholding - Retirement, Federal Employees</td>
<td>Employee Federal Retirement Deductions</td>
</tr>
<tr>
<td>9245</td>
<td>Withholding - Tax Sheltered Annuities</td>
<td>Employee TSA Deductions</td>
</tr>
<tr>
<td>9246</td>
<td>Withholding - Short Term Disability</td>
<td>Employee Short Term Disability Deductions</td>
</tr>
<tr>
<td>9247</td>
<td>Withholding - Colonial Life &amp; Disability</td>
<td>Employee Colonial Life &amp; Disability Deductions</td>
</tr>
<tr>
<td>9248</td>
<td>Withholding - AETNA Life</td>
<td>Employee Aetna Deductions</td>
</tr>
<tr>
<td>9249</td>
<td>Withholding - Northwestern Nat'l Life</td>
<td>Employee Reliastar Deductions</td>
</tr>
<tr>
<td>9250</td>
<td>Withholding - Federal Employees Health</td>
<td>Employee Federal Health Insurance Deductions</td>
</tr>
<tr>
<td>9251</td>
<td>Withholding - Federal Employees Life</td>
<td>Employee Federal Life Ins Deductions</td>
</tr>
<tr>
<td>9252</td>
<td>Withholding - Vision Plan</td>
<td>Employee Vision Deductions</td>
</tr>
<tr>
<td>9253</td>
<td>Withholding - Credit Unions</td>
<td>Employee Credit Union Deductions</td>
</tr>
<tr>
<td>9254</td>
<td>Withholding - Academic Vision Precollect - EE</td>
<td>Employee Vision Precollect Deductions</td>
</tr>
<tr>
<td>9255</td>
<td>Withholding - Savings Bonds</td>
<td>Employee Savings Bonds Deductions</td>
</tr>
<tr>
<td>9256</td>
<td>Withholding - Charity</td>
<td>Employee Charity Deductions</td>
</tr>
<tr>
<td>9257</td>
<td>Withholding - Group Auto Insurance</td>
<td>Employee Auto Insurance Deductions</td>
</tr>
<tr>
<td>9258</td>
<td>Withholding - Court Ordered Deductions</td>
<td>Employee Court Ordered Deductions</td>
</tr>
<tr>
<td>9259</td>
<td>Withholding - Garnishments/Levies</td>
<td>Employee Garnishment/Levies Deductions</td>
</tr>
<tr>
<td>9260</td>
<td>Withholding - Academic Health Savings Account (HSA) Precollect - EE</td>
<td>Employee (H.S.A.) Precollect Deductions</td>
</tr>
<tr>
<td>9261</td>
<td>Withholding - Academic Health Precollect - EE</td>
<td>Employee Health Precollect Deductions</td>
</tr>
<tr>
<td>9262</td>
<td>Withholding - Academic AETNA Life Precollect - EE</td>
<td>Employee Aetna Life Precollect Deductions</td>
</tr>
<tr>
<td>9263</td>
<td>Withholding - Academic State Supp'l Life Precollect - EE</td>
<td>Employee Sup Life Precollect Deductions</td>
</tr>
<tr>
<td>9264</td>
<td>Withholding - Academic Dental Precollect - EE</td>
<td>Employee Dental Precollect Deductions</td>
</tr>
<tr>
<td>9265</td>
<td>Withholding - Federal Thrift Savings</td>
<td>Employee Federal Thrift Savings Deductions</td>
</tr>
<tr>
<td>9266</td>
<td>Withholding - Spending Account-Health</td>
<td>Employee Health Spending Account Deductions</td>
</tr>
<tr>
<td>9267</td>
<td>Withholding - Spending Account-Dependent</td>
<td>Employee Dependent Care Deductions</td>
</tr>
<tr>
<td>9268</td>
<td>Withholding - Health Savings Account (HSA) Voluntary Deduction</td>
<td>Employee (H.S.A.) Deductions</td>
</tr>
<tr>
<td>9270</td>
<td>Withholding - Other</td>
<td>Withholdings not otherwise covered in 9200 - 9282</td>
</tr>
<tr>
<td>9271</td>
<td>Withholding - Health Insurance</td>
<td>Employee Health Insurance Deductions</td>
</tr>
<tr>
<td>9272</td>
<td>Withholding - Dental Insurance</td>
<td>Employee Dental Insurance Deductions</td>
</tr>
<tr>
<td>9273</td>
<td>Withholding - Supplemental Life Insurance</td>
<td>Employee Supplemental Life Insurance Deductions</td>
</tr>
<tr>
<td>9274</td>
<td>Withholding - Health Insurance Opposite Sex Domestic Partner</td>
<td>Employee Health Insurance OSDP Deductions</td>
</tr>
<tr>
<td>9275</td>
<td>Withholding - Academic Health Insurance Opposite Sex Domestic Partner</td>
<td>Employee Health Precollect OSDP Deductions</td>
</tr>
</tbody>
</table>
### Balance Sheet Object Codes

#### Object Code Name Description

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9276</td>
<td>Pre-Collect - Academic Health Insurance Opposite Sex Domestic Partner</td>
<td>Employee Health Precollect OSDP Deductions</td>
</tr>
<tr>
<td>9277</td>
<td>Withholding - Dental Insurance Opposite Sex Domestic Partner</td>
<td>Employee Dental Precollect OSDP Deductions</td>
</tr>
<tr>
<td>9278</td>
<td>Withholding - Academic Dental Insurance Opposite Sex Domestic Partner</td>
<td>Employee Dental Precollect OSDP Deductions</td>
</tr>
<tr>
<td>9279</td>
<td>Pre-Collect - Academic Dental Insurance Opposite Sex Domestic Partner</td>
<td>Employee Dental Precollect OSDP Deductions</td>
</tr>
<tr>
<td>9280</td>
<td>Withholding - Vision Insurance Opposite Sex Domestic Partner</td>
<td>Employee Vision OSDP Deductions</td>
</tr>
<tr>
<td>9281</td>
<td>Withholding - Academic Vision Insurance Opposite Sex Domestic Partner</td>
<td>Employee Vision Precollect OSDP Deductions</td>
</tr>
<tr>
<td>9282</td>
<td>Pre-Collect - Academic Vision Insurance Opposite Sex Domestic Partner</td>
<td>Employee Vision Precollect OSDP Deductions</td>
</tr>
</tbody>
</table>

#### (9301 - 9385) Payroll Taxes Payable - Employer's Share - FSO Only

Amounts of contributions that the University is required to pay as employer. Refer to the object code listing.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9301</td>
<td>Funds Held For Others - Short Term</td>
<td>Used to record funds held for others.</td>
</tr>
<tr>
<td>9302</td>
<td>Funds Held For Others - Long Term</td>
<td>Used to record funds held for others.</td>
</tr>
<tr>
<td>9311</td>
<td>Flex Spending - ERE Code 3</td>
<td>Flex Spending - ERE Code 3</td>
</tr>
<tr>
<td>9312</td>
<td>Flex Spending - ERE Code 4</td>
<td>Flex Spending - ERE Code 4</td>
</tr>
<tr>
<td>9313</td>
<td>Flex Spending - ERE Code 5</td>
<td>Flex Spending - ERE Code 5</td>
</tr>
<tr>
<td>9314</td>
<td>Flex Spending - ERE Code 7</td>
<td>Flex Spending - ERE Code 7</td>
</tr>
<tr>
<td>9315</td>
<td>Flex Spending - ERE Code 2</td>
<td>Flex Spending - ERE Code 2</td>
</tr>
<tr>
<td>9316</td>
<td>Flex Spending - ERE Code 6</td>
<td>Flex Spending - ERE Code 6</td>
</tr>
<tr>
<td>9324</td>
<td>TSA - ERE Code 4</td>
<td>TSA - employee related expenses code 4</td>
</tr>
<tr>
<td>9330</td>
<td>UA Liability Insurance - ERE Code 1</td>
<td>UA Liability Insurance - ERE Code 1</td>
</tr>
<tr>
<td>9331</td>
<td>UA Liability Insurance - ERE Code 3</td>
<td>UA Liability Insurance - ERE Code 3</td>
</tr>
<tr>
<td>9332</td>
<td>UA Liability Insurance - ERE Code 4</td>
<td>UA Liability Insurance - ERE Code 4</td>
</tr>
<tr>
<td>9333</td>
<td>UA Liability Insurance - ERE Code 5</td>
<td>UA Liability Insurance - ERE Code 5</td>
</tr>
<tr>
<td>9334</td>
<td>UA Liability Insurance - ERE Code 7</td>
<td>UA Liability Insurance - ERE Code 7</td>
</tr>
<tr>
<td>9335</td>
<td>UA Liability Insurance - ERE Code 8</td>
<td>UA Liability Insurance - ERE Code 8</td>
</tr>
<tr>
<td>9336</td>
<td>UA Liability Insurance - ERE Code 2</td>
<td>UA Liability Insurance - ERE Code 2</td>
</tr>
<tr>
<td>9337</td>
<td>UA Liability Insurance - ERE Code 6</td>
<td>UA Liability Insurance - ERE Code 6</td>
</tr>
<tr>
<td>9340</td>
<td>FICA</td>
<td>FICA</td>
</tr>
<tr>
<td>9341</td>
<td>Worker's Compensation Insurance</td>
<td>Worker's Compensation Insurance</td>
</tr>
<tr>
<td>9342</td>
<td>Unemployment Insurance</td>
<td>Unemployment Insurance</td>
</tr>
<tr>
<td>9343</td>
<td>Retiree Accumulated Sick Leave Liability</td>
<td>Retiree Accumulated Sick Leave Liability</td>
</tr>
<tr>
<td>9344</td>
<td>Retirement, State</td>
<td>Retirement, State</td>
</tr>
<tr>
<td>9345</td>
<td>Retirement, TIAA-Vested</td>
<td>Retirement, TIAA-Vested</td>
</tr>
<tr>
<td>9346</td>
<td>Retirement, TIAA-Nonvested</td>
<td>Retirement, TIAA-Nonvested</td>
</tr>
<tr>
<td>9347</td>
<td>Retirement, VALIC-Vested</td>
<td>Retirement, VALIC-Vested</td>
</tr>
<tr>
<td>9348</td>
<td>Retirement, VALIC-Nonvested</td>
<td>Retirement, VALIC-Nonvested</td>
</tr>
<tr>
<td>9349</td>
<td>Health Insurance</td>
<td>Health Insurance</td>
</tr>
</tbody>
</table>

http://www.fso.arizona.edu/financial-management/object-codes/balance
<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9351</td>
<td>Dental Insurance</td>
<td>Dental Insurance</td>
</tr>
<tr>
<td>9352</td>
<td>Life Accidental Death &amp; Disability</td>
<td>Life Accidental Death &amp; Disability</td>
</tr>
<tr>
<td>9353</td>
<td>UA Liability Insurance</td>
<td>UA Liability Insurance</td>
</tr>
<tr>
<td>9354</td>
<td>Dependent Care</td>
<td>Dependent Care</td>
</tr>
<tr>
<td>9355</td>
<td>Retirement Sick Pay</td>
<td>Retirement Sick Pay</td>
</tr>
<tr>
<td>9356</td>
<td>Federal Thrift Savings, Employer Contributions</td>
<td>Federal Thrift Savings, Employer Contributions</td>
</tr>
<tr>
<td>9357</td>
<td>Federal Retirement, Employer Contributions</td>
<td>Federal Retirement, Employer Contributions</td>
</tr>
<tr>
<td>9358</td>
<td>Federal Health Insurance, Employer Contributions</td>
<td>Federal Health Insurance, Employer Contributions</td>
</tr>
<tr>
<td>9359</td>
<td>Federal Life Ins, Employer Contributions</td>
<td>Federal Life Ins, Employer Contributions</td>
</tr>
<tr>
<td>9360</td>
<td>RETIRE FIDELITY VEST</td>
<td>RETIRE FIDELITY VEST</td>
</tr>
<tr>
<td>9361</td>
<td>RETIRE FIDELITY NONV</td>
<td>RETIRE FIDELITY NONV</td>
</tr>
<tr>
<td>9364</td>
<td>Retire., Non-Qualify</td>
<td>RETIRE NON-QUALIFIED</td>
</tr>
<tr>
<td>9366</td>
<td>Flex Spending - Employer</td>
<td>Flex Spending - Employer</td>
</tr>
<tr>
<td>9368</td>
<td>Health Savings Account (HSA) Employer Contribution</td>
<td>Health Savings Account (HSA) Employer Contribution</td>
</tr>
<tr>
<td>9369</td>
<td>Deferred Compensation-Retention</td>
<td>Deferred Compensation-Retention</td>
</tr>
<tr>
<td>9372</td>
<td>Academic Health Precollect - ER</td>
<td>Academic Health Precollect - ER</td>
</tr>
<tr>
<td>9373</td>
<td>Academic Dental Precollect - ER</td>
<td>Academic Dental Precollect - ER</td>
</tr>
<tr>
<td>9374</td>
<td>Academic Life Precollect - ER</td>
<td>Academic Life Precollect - ER</td>
</tr>
<tr>
<td>9375</td>
<td>Academic Health Savings Account (HSA) Precollect - ER</td>
<td>Academic Health Savings Account (HSA) Precollect - ER</td>
</tr>
<tr>
<td>9376</td>
<td>Academic Flex Precollect</td>
<td>Academic Flex Precollect</td>
</tr>
<tr>
<td>9377</td>
<td>Life Accidental Death &amp; Disability - ERE Code 3</td>
<td>Life Accidental Death &amp; Disability - ERE Code 3</td>
</tr>
<tr>
<td>9378</td>
<td>Life Accidental Death &amp; Disability - ERE Code 4</td>
<td>Life Accidental Death &amp; Disability - ERE Code 4</td>
</tr>
<tr>
<td>9379</td>
<td>Life Accidental Death &amp; Disability - ERE Code 5</td>
<td>Life Accidental Death &amp; Disability - ERE Code 5</td>
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<tr>
<td>9380</td>
<td>Life Accidental Death &amp; Disability - ERE Code 7</td>
<td>Life Accidental Death &amp; Disability - ERE Code 7</td>
</tr>
<tr>
<td>9383</td>
<td>Academic Life Precollect - ERE Code 4</td>
<td>Academic Life Precollect - ERE Code 4</td>
</tr>
<tr>
<td>9384</td>
<td>Academic Life Precollect - ERE Code 5</td>
<td>Academic Life Precollect - ERE Code 5</td>
</tr>
<tr>
<td>9385</td>
<td>Academic Life Precollect - ERE Code 7</td>
<td>Academic Life Precollect - ERE Code 7</td>
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</tbody>
</table>

**Reimbursements**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9390</td>
<td>Reimbursements</td>
<td>Travel and miscellaneous expense reimbursements paid through the payroll system.</td>
</tr>
</tbody>
</table>

**Accruals**

Amounts owed by the University that have not been paid. Refer to the balance sheet listing.

**General Use**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9410</td>
<td>Accrued Salaries/Wages Payable</td>
<td>Accrued salaries/wages payable</td>
</tr>
<tr>
<td>9420</td>
<td>Accrued ERE Payable</td>
<td>Accrued employee related expenses payable</td>
</tr>
<tr>
<td>9430</td>
<td>Accrued Vacation Payable</td>
<td>Accrued vacation payable</td>
</tr>
</tbody>
</table>
### Balance Sheet Object Codes

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9440</td>
<td>Deferred Revenue</td>
<td>Amounts received for services not completely performed or goods not yet received by the customer at the close of the accounting period. Amounts are recorded as a liability until revenue is recognized.</td>
</tr>
<tr>
<td>9443</td>
<td>Discount on Bonds and COPs</td>
<td>To record discount from the sale of bonds and COPs</td>
</tr>
</tbody>
</table>

#### Department Specific

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9431</td>
<td>Accrued Compensated Absences Non-current - FSO Only</td>
<td>Accrued compensated absences non-current</td>
</tr>
<tr>
<td>9441</td>
<td>Deferred Revenue - Short Term - FSO Only</td>
<td>Deferred Revenue - Short Term. FSO only.</td>
</tr>
<tr>
<td>9442</td>
<td>Deferred Revenue - Long Term - FSO Only</td>
<td>Deferred Revenue - Long Term. FSO only</td>
</tr>
<tr>
<td>9444</td>
<td>Disc Bonds &amp; COPs - Short Term (Plant) - FSO Only</td>
<td>Used by plant to record the reclassification between current and non-current at year-end.</td>
</tr>
<tr>
<td>9445</td>
<td>Disc Bonds &amp; COPs - Long Term (Plant) - FSO Only</td>
<td>Used by plant to record the reclassification between current and non-current at year-end.</td>
</tr>
<tr>
<td>9446</td>
<td>Deferred Revenue (Plant) - FSO Only</td>
<td>Deferred Revenue items related to Plant Funds specifically separated for reporting purposes. Points to LT-Debt rather than ST Deferred Revenue and Deposits.</td>
</tr>
<tr>
<td>9447</td>
<td>Deferred Revenue - Long Term - FSO Only</td>
<td>Audit reclassification object code used by Plant Funds for the reclassification between current and non-current at year end.</td>
</tr>
</tbody>
</table>

#### (9500 - 9561) Deposits

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9500</td>
<td>Deposits</td>
<td>Amounts on deposit with the University that may be required to be repaid in the future.</td>
</tr>
<tr>
<td>9505</td>
<td>Deposit - Agency</td>
<td>Third-party payments received on behalf of the student and applied to the student’s account.</td>
</tr>
<tr>
<td>9510</td>
<td>ERE Variance, Faculty Regular</td>
<td>The difference between applied and actual ERE contributions.</td>
</tr>
<tr>
<td>9511</td>
<td>ERE Variance, Faculty Clinical</td>
<td>The difference between applied and actual ERE contributions.</td>
</tr>
<tr>
<td>9512</td>
<td>ERE Variance, Faculty Ancillary</td>
<td>The difference between applied and actual ERE contributions.</td>
</tr>
<tr>
<td>9513</td>
<td>ERE Variance, Classified Staff Regular</td>
<td>The difference between applied and actual ERE contributions.</td>
</tr>
<tr>
<td>9514</td>
<td>ERE Variance, Classified Staff Temporary</td>
<td>The difference between applied and actual ERE contributions.</td>
</tr>
<tr>
<td>9515</td>
<td>ERE Variance, Student Employees</td>
<td>The difference between applied and actual ERE contributions.</td>
</tr>
<tr>
<td>9516</td>
<td>ERE Variance, Federal Employee</td>
<td>The difference between applied and actual ERE contributions.</td>
</tr>
<tr>
<td>9517</td>
<td>ERE Variance, Graduate Assistants</td>
<td>The difference between applied and actual ERE contributions.</td>
</tr>
<tr>
<td>9518</td>
<td>Graduate Assistant Tuition Remission ERE Pool</td>
<td>Records entries in the graduate assistant tuition remission ERE pool.</td>
</tr>
<tr>
<td>9519</td>
<td>Graduate Assistant Tuition Remission DB</td>
<td>Records entries for the graduate assistant tuition remission direct bill.</td>
</tr>
<tr>
<td>Object Code</td>
<td>Name</td>
<td>Description</td>
</tr>
<tr>
<td>-------------</td>
<td>-------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>9520</td>
<td>ERE Variance, Employee Full-Benefit</td>
<td>The difference between applied and actual ERE contributions.</td>
</tr>
<tr>
<td>9530</td>
<td>LWOP, Retirees Clearing</td>
<td>Amounts held for employees on leave or retired employees who wish to continue receiving benefits but are not currently receiving paychecks.</td>
</tr>
<tr>
<td>9531</td>
<td>HDC Offset Clearing</td>
<td>Amounts held in a clearing account for hand-drawn checks.</td>
</tr>
<tr>
<td>9532</td>
<td>Direct Deposit Clearing</td>
<td>Amounts held in a clearing account for employee direct deposits (Sure Pay).</td>
</tr>
<tr>
<td>9533</td>
<td>Employee Overpay Clearing</td>
<td>Amounts paid back to the University by employees for payroll overpayments.</td>
</tr>
<tr>
<td>9534</td>
<td>Worker's Compensation Clearing</td>
<td>Amounts held in a clearing account for employer's contribution for worker's compensation.</td>
</tr>
<tr>
<td>9535</td>
<td>Undistributed Receipts - Agency</td>
<td>Used to temporarily record receipts until distributed to the appropriate accounts.</td>
</tr>
<tr>
<td>9536</td>
<td>Payroll Agency Reserve</td>
<td>Monies held for insurance refunds and rebates returned to employees.</td>
</tr>
<tr>
<td>9537</td>
<td>A/P, Travel Reimbursement</td>
<td>Monies held for expense and travel reimbursements due to employees.</td>
</tr>
<tr>
<td>9538</td>
<td>PSPRS Clearing</td>
<td>Used to separately account for the employee portions of health and dental insurance which are paid by PSPRS directly to the State of Arizona.</td>
</tr>
<tr>
<td>9540</td>
<td>Misc. Clearing</td>
<td>Used to temporarily record Sponsor credit card receipts until distributed to the appropriate subsidiary ledger account.</td>
</tr>
<tr>
<td>9541</td>
<td>Coin and Currency Clearing</td>
<td>Used to temporarily record cash receipts until distributed to the appropriate account.</td>
</tr>
<tr>
<td>9542</td>
<td>Undistributed Receipts - Non Agency</td>
<td>Used to temporarily record bank and credit card receipts until distributed to the appropriate account. Refer to the object code listing.</td>
</tr>
<tr>
<td>9550</td>
<td>Credit Card Deposits</td>
<td>Used to temporarily record bank and credit card receipts until distributed to the appropriate account. Refer to the object code listing.</td>
</tr>
<tr>
<td>9551</td>
<td>Credit Card Deposits- Agency</td>
<td>Used to temporarily record bank and credit card receipts until distributed to the appropriate account. Refer to the object code listing.</td>
</tr>
<tr>
<td>9560</td>
<td>Bank Deposits</td>
<td>Used to temporarily record bank and credit card receipts until distributed to the appropriate account. Refer to the object code listing.</td>
</tr>
<tr>
<td>9561</td>
<td>Bank Deposits- Agency</td>
<td>Used to temporarily record bank and credit card receipts until distributed to the appropriate account. Refer to the object code listing.</td>
</tr>
</tbody>
</table>

(9600 - 9711) Long Term Debt

Amounts owed by the University to entities outside the University, where the due date is more than one year.

General Use

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9600</td>
<td>Notes Payable - One Year or More</td>
<td>Long-term debt owed by the University in the form of a note.</td>
</tr>
<tr>
<td>Object Code</td>
<td>Name</td>
<td>Description</td>
</tr>
<tr>
<td>-------------</td>
<td>-------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>9610</td>
<td>Capitalized Leases Payable</td>
<td>Debt, generally paid in the form of periodic, cash payments, for the use of specific property in which ownership of the property is transferred at the end of the final lease payment and the purchase of the asset is capitalized.</td>
</tr>
<tr>
<td>9620</td>
<td>Bonds Payable</td>
<td>Indentured debt incurred to finance capital facilities construction of the University.</td>
</tr>
<tr>
<td>9640</td>
<td>SPEED Bonds Payable</td>
<td>State funded debt incurred to finance capital facilities construction of the University.</td>
</tr>
<tr>
<td>9711</td>
<td>Net Other Post Employment Benefit Obligation</td>
<td></td>
</tr>
</tbody>
</table>

**Department Specific**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9601</td>
<td>Long Term Debt - Short Term - FSO Only</td>
<td>Short term principal portion of long term debt. FSO only.</td>
</tr>
<tr>
<td>9602</td>
<td>Long Term Debt - Long Term - FSO Only</td>
<td>Long term principal portion of long term debt. FSO only.</td>
</tr>
<tr>
<td>9650</td>
<td>Capital Commitments - Short Term - FSO Only</td>
<td>Short-term portion of Plant Funds contractual capital commitments that don’t qualify as a specific debt instruments (SRB, COP, Capital Lease, etc.).</td>
</tr>
<tr>
<td>9655</td>
<td>Capital Commitments - Long Term - FSO Only</td>
<td>Long-term portion of Plant Funds contractual capital commitments that don’t qualify as a specific debt instrument (SRB, COP Capital Lease, etc.).</td>
</tr>
<tr>
<td>9709</td>
<td>Net Pension Liability - Short Term - FSO Only</td>
<td>Short term pension obligations.</td>
</tr>
<tr>
<td>9710</td>
<td>Net Pension Liability - Long Term - FSO Only</td>
<td>Long term pension obligations.</td>
</tr>
</tbody>
</table>

**(9800 - 9811) Other Liabilities**

Amounts owed to entities outside the University other than those listed above.

**General Use**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9800</td>
<td>Other Liabilities</td>
<td>Amounts owed to entities outside the University other than those listed above.</td>
</tr>
<tr>
<td>9810</td>
<td>Due to Other Funds</td>
<td>Amounts due to an account in another fund; used in conjunction with object code 8910 Due from Other Funds.</td>
</tr>
</tbody>
</table>

**Department Specific**

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9811</td>
<td>Due to Endowment GI Pool- FSO Only</td>
<td>Used by endowment accounting to record changes in the cost basis for the investment pools with the University.</td>
</tr>
</tbody>
</table>

**(9816 - 9899) Payroll Taxes Payable - Employer's Share - FSO Only (Continued)**

Amounts of contributions that the University is required to pay as employer. Refer to the object code listing.
<table>
<thead>
<tr>
<th>Object Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9816</td>
<td>Retirement PSPRS - ERE Code 2</td>
</tr>
<tr>
<td>9817</td>
<td>Retirement PSPRS - ERE Code 3</td>
</tr>
<tr>
<td>9818</td>
<td>Life Accidental Death &amp; Disability - ERE Code 2</td>
</tr>
<tr>
<td>9819</td>
<td>Life Accidental Death &amp; Disability - ERE Code 6</td>
</tr>
<tr>
<td>9820</td>
<td>FICA - ERE Code 1</td>
</tr>
<tr>
<td>9821</td>
<td>FICA - ERE Code 3</td>
</tr>
<tr>
<td>9822</td>
<td>FICA - ERE Code 4</td>
</tr>
<tr>
<td>9823</td>
<td>FICA - ERE Code 5</td>
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<td>FICA - ERE Code 7</td>
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<td>9825</td>
<td>FICA - ERE Code 8</td>
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<tr>
<td>9826</td>
<td>FICA - ERE Code 2</td>
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<tr>
<td>9827</td>
<td>FICA - ERE Code 6</td>
</tr>
<tr>
<td>9828</td>
<td>Worker's Comp - ERE Code 1</td>
</tr>
<tr>
<td>9829</td>
<td>Worker's Comp - ERE Code 3</td>
</tr>
<tr>
<td>9830</td>
<td>Worker's Comp - ERE Code 4</td>
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<td>9831</td>
<td>Worker's Comp - ERE Code 5</td>
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<tr>
<td>9832</td>
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<td>Worker's Comp - ERE Code 8</td>
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<td>Worker's Comp - ERE Code 2</td>
</tr>
<tr>
<td>9835</td>
<td>Worker's Comp - ERE Code 6</td>
</tr>
<tr>
<td>9836</td>
<td>Unemploy Insur - ERE Code 4</td>
</tr>
<tr>
<td>9837</td>
<td>Unemploy Insur - ERE Code 5</td>
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<td>9838</td>
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<td>Unemploy Insur - ERE Code 2</td>
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<td>9840</td>
<td>Unemploy Insur - ERE Code 6</td>
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<td>9841</td>
<td>RASL - ERE Code 3</td>
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<tr>
<td>9846</td>
<td>RASL - ERE Code 6</td>
</tr>
<tr>
<td>9847</td>
<td>Retirement, State Plans - ERE Code 3</td>
</tr>
<tr>
<td>9848</td>
<td>Retirement, State Plans - ERE Code 4</td>
</tr>
<tr>
<td>9849</td>
<td>Retirement, State Plans - ERE Code 5</td>
</tr>
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<td>Retirement, State Plans - ERE Code 7</td>
</tr>
<tr>
<td>9851</td>
<td>Retirement, State Plans - ERE Code 2</td>
</tr>
<tr>
<td>9852</td>
<td>Retirement PSPRS - ERE Code 4</td>
</tr>
<tr>
<td>9853</td>
<td>Retirement, TIAA-Vested - ERE Code 4</td>
</tr>
<tr>
<td>9854</td>
<td>Retirement, TIAA-Vested - ERE Code 5</td>
</tr>
<tr>
<td>9855</td>
<td>Retirement, TIAA-Vested - ERE Code 7</td>
</tr>
<tr>
<td>9856</td>
<td>Retirement, TIAA-Nonvested - ERE Code 4</td>
</tr>
<tr>
<td>9857</td>
<td>Retirement, TIAA-Nonvested - ERE Code 5</td>
</tr>
<tr>
<td>9858</td>
<td>Retirement, TIAA-Nonvested - ERE Code 7</td>
</tr>
<tr>
<td>9859</td>
<td>Retirement, VALIC-Vested - ERE Code 4</td>
</tr>
<tr>
<td>9860</td>
<td>Retirement, VALIC-Vested - ERE Code 5</td>
</tr>
<tr>
<td>9862</td>
<td>Retirement, VALIC-Nonvested - ERE Code 4</td>
</tr>
<tr>
<td>Object Code</td>
<td>Name</td>
</tr>
<tr>
<td>-------------</td>
<td>-------------------------------------------</td>
</tr>
<tr>
<td>9865</td>
<td>Retirement Fidelity-Vested - ERE Code 4</td>
</tr>
<tr>
<td>9866</td>
<td>Retirement Fidelity-Vested - ERE Code 5</td>
</tr>
<tr>
<td>9867</td>
<td>Retirement Fidelity-Vested - ERE Code 7</td>
</tr>
<tr>
<td>9868</td>
<td>Retirement Fidelity-Nonvested - ERE Code 4</td>
</tr>
<tr>
<td>9869</td>
<td>Retirement Fidelity-Nonvested - ERE Code 5</td>
</tr>
<tr>
<td>9870</td>
<td>Retirement Fidelity-Nonvested - ERE Code 7</td>
</tr>
<tr>
<td>9871</td>
<td>Retirement PSPRS - ERE Code 5</td>
</tr>
<tr>
<td>9872</td>
<td>Retirement PSPRS - ERE Code 7</td>
</tr>
<tr>
<td>9873</td>
<td>Retire Non-Qualify (Pres Def Comp) - ERE Code 4</td>
</tr>
<tr>
<td>9874</td>
<td>Health Insurance - ERE Code 3</td>
</tr>
<tr>
<td>9875</td>
<td>Health Insurance - ERE Code 4</td>
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<tr>
<td>9876</td>
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</tr>
<tr>
<td>9880</td>
<td>Health Insurance - ERE Code 6</td>
</tr>
<tr>
<td>9881</td>
<td>Health Savings Account (HSA) - ERE Code 2</td>
</tr>
<tr>
<td>9882</td>
<td>Academic Health Precollect - ERE Code 4</td>
</tr>
<tr>
<td>9883</td>
<td>Academic Health Precollect - ERE Code 5</td>
</tr>
<tr>
<td>9884</td>
<td>Academic Health Precollect - ERE Code 7</td>
</tr>
<tr>
<td>9885</td>
<td>Health Savings Account (HAS) - ERE Code 4</td>
</tr>
<tr>
<td>9886</td>
<td>Health Savings Account (HAS) - ERE Code 5</td>
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<td>Dental Insurance - ERE Code 3</td>
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**Fund Balances**

(9900 - 9960) Fund Balances

The equity of an account or the portion of assets available for use without incurring additional liabilities. Fund Balance is calculated as the difference between assets and liabilities.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
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<tbody>
<tr>
<td></td>
<td>(9900 - 9960) Fund Balances</td>
<td>The equity of an account or the portion of assets available for use without incurring additional liabilities. Fund Balance is calculated as the difference between assets and liabilities.</td>
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</tbody>
</table>

http://www.fso.arizona.edu/financial-management/object-codes/balance
### Fund Balance

The equity of an account or the portion of assets available for use without incurring additional liabilities. Fund Balance is calculated as the difference between assets and liabilities.

### Encumbrance-Preliminary-Reserve O/S Order

The fund balance of an account's pre-encumbrances.

### Encumbrance-External-Reserve O/S Order

The fund balance of an account's external or purchase order encumbrances.

### Encumbrance-Internal-Reserve O/S Order

The fund balance of an account's internal or payroll encumbrances.

### Encumbrance-Cost Share-Reserve O/S Order

The fund balance of an account's cost share encumbrances.

### Capital Asset Generated Offset

Capital asset auto generated offset no posting

### (9970 - 9985) Deferred Inflows of Resources

Deferred inflows of resources are the acquisition of the University's net position that are applicable to a future reporting period.

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>9970</td>
<td>Deferred Inflow of Resources Related to Pension</td>
<td>Deferred inflow of resources related to pension</td>
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<tr>
<td>9980</td>
<td>Deferred Gain on Refunding (Plant Funds)</td>
<td>Deferred gain on the refunding of debt</td>
</tr>
<tr>
<td>9985</td>
<td>Other Deferred Inflows of Resources</td>
<td>Other Deferred Inflows of Resources</td>
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</tbody>
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