

GENERAL LEDGER OBJECT CODES – Fund Balance

Fund Balance & Fund Balance-Related Objects

Unrestricted Fund

3000 Unrestricted Fund Balance
4005 INACTIVE – Effective 7/1/2002
4009 Other Additions from Unrestricted Fund
5005 INACTIVE – Effective 7/1/2002
5009 Other Deductions from Unrestricted Fund
9X0X Summary Controls

3090 Unrestricted Fund Balance Reserved for Inventories
3095 Unrestricted Fund Balance for Compensated Absences
4090 Inventory Adjustment
5095 INACTIVE – Effective 7/1/2002

Restricted Fund

3100 Restricted Fund Balance
4109 Other Additions to Restricted Fund
5109 Other Deductions from Restricted Fund
9X1X Summary Controls

3190 Restricted Fund Balance Reserved for Inventories
3195 Restricted Fund Balance for Compensated Absences
4190 Inventory Adjustment
5195 INACTIVE – Effective 7/1/2002

4170 Investment Income-LSU First
4171 Investment Income-Allocated

Auxiliary Fund

3200 Auxiliary Fund Balance
3295 Auxiliary Fund Balance for Compensated Absences
4209 Other Additions to Auxiliary Fund
5209 Other Deductions from Auxiliary Fund
5295 INACTIVE – Effective 7/1/2002
6200 Transfers to Unrestricted Fund
6210 Transfers to Restricted Fund
6240 Transfers to Endowment Fund
6250 Transfers to Plant Fund
6260 Transfers to/from R&R Fund
6279 Transfers from Sinking Fund
9X2X Summary Controls

Loan Fund

3300 Loan Fund Balance
4300 Interest Income on Loans
4301 Interest Income - Canceled Loans
4302 Late Charges Collected on Loans
4303 Excess Interest Collected
4305 Investment Income
4306 Private Capital Contributions

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4309 Other Additions to Loan Fund
4320 Perkins - Reimbursement for Loans Canceled - 7/1/72
4330 HPSL - Transfers from Scholarship Fund
4331 HPSL - Repayments of Bad Debts - Principal
4332 HPSL - Repayments of Bad Debts - Interest
4333 HPSL - Repayments of Bad Debts - Penalty Charges
5300 Administrative Expenses
5302 Collection Expenses
5305 Perkins-Cancellation Costs-Public Defender
5306 Other Costs
5307 Perkins-Cancellation Costs-Child Care
5308 Perkins-Cancellation Costs-VA Approval
5309 Other Deductions from Loan Fund
5310 Perkins-Cancellation Costs – Fire personnel
5311 Perkins-Cancellation Costs-Librarian
5312 Perkins-Cancellation Costs-Speech
5313 Perkins – Returned Federal Capital Contribution
5314 Perkins-Cancellation Costs-Tribal
5315 Perkins - Cancellation Costs - Headstart
5316 Perkins - Cancellation Costs - Police Officers
5317 Perkins - Cancellation Costs - Family Service
5318 Perkins - Cancellation Costs - Medical
5319 Perkins - Cancellation Costs - Special Education
5320 Perkins - Litigation Costs
5321 Perkins - Other Collection Costs
5322 Perkins - Cancellation Costs - NDEA
5323 Perkins - Cancellation Costs - Teaching
5324 Perkins - Cancellation Costs - Military
5325 Perkins - Cancellation Costs - Volunteer
5326 Perkins - Cancellation Costs - Death/Disability
5327 Perkins - Cancellation Costs - Bankruptcy
5328 Perkins - Cancellation Costs - Assignments
5329 Perkins - Cancellation Costs - Math, Science, & Foreign Language
5330 HPSL - Transfers to Scholarship Fund
5331 HPSL - Litigation Costs - Principal
5332 HPSL - Litigation Costs - Interest
5333 HPSL - Collection Agency Costs - Principal
5334 HPSL - Collection Agency Costs - Interest
5335 HPSL - Cancel Costs - Shortage (10%) - Principal
5336 HPSL - Cancel Costs - Shortage (10%) - Interest
5337 HPSL - Cancel Costs - Rural (15%) - Principal
5338 HPSL - Cancel Costs - Rural (15%) - Interest
5339 HPSL - Cancel Costs - Death (10/85) - Principal
5340 HPSL - Cancel Costs - Death (10/85) - Interest
5341 HPSL - Cancel Costs - Death (Other) - Principal
5342 HPSL - Cancel Costs - Death (Other) - Interest
5343 HPSL - Cancel Costs - Disability (10/85) - Principal
5344 HPSL - Cancel Costs - Disability (10/85) - Interest
5345 HPSL - Cancel Costs - Disability (Other) - Principal
5346 HPSL - Cancel Costs - Disability (Other) - Interest
5347 HPSL - Cancel Costs - Bankruptcy - Principal
5348 HPSL - Cancel Costs - Bankruptcy - Interest
5349 HPSL - Cancel Costs - Other
5360 Return of Interest to Feds
5361 Return of Other Income to Feds
6300 Transfers from Unrestricted Fund

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6310 Transfers from Restricted Fund
6320 Transfers from Auxiliary Fund

3370 Federal Capital Contribution Fund Balance
3375 Returned Federal Capital Contribution Fund Balance
4370 Federal Capital Contributions
4379 Other Additions to Federal Capital Fund Balance
5370 Return of Fed Cap Fund Balance
5375 HPSL - Return of Fed Cap Fund Balance - Principal
5376 HPSL - Return of Fed Cap Fund Balance - Interest
5377 HPSL - Return of Fed Cap Fund Balance - Other
5379 Other Deductions from Fed Cap Fund Balance

3380 LSU Capital Contribution Fund Balance
4380 LSU Capital Contributions
4389 Other Additions to LSU Capital Fund Balance
5380 Return of LSU Capital Fund Balance
5385 HPSL - Return of LSU Capital Fund Balance - Principal
5386 HPSL - Return of LSU Capital Fund Balance - Interest
5387 HPSL - Return of LSU Capital Fund Balance - Other
5389 Other Deductions from LSU Capital Fund Balance
6380 Transfers from Unrestricted Fund
6381 Transfers from Restricted Fund
6382 Transfers from Auxiliary Fund

Endowment Fund

3400 Endowed Principal Fund Balance
4400 Endowed Gifts
4402 State Funded Endowments
4405 Principal Enhancements on State Funded Endowments
4407 Permanently Endowed Earnings
4408 Prior Period Adjustments - Endowed Principal Fund Balance
4409 Other Additions to Principal Fund Balance
5409 Other Deductions from Principal Fund Balance

3470 Endowment Earnings Fund Balance
4470 Endowment Income
4471 Endowment Income Allocated
4475 Endowment Income - GASB 31 Market Value Adjustments
4479 Other Additions to Endowment Earnings Fund Balance
5479 Other Deductions from Endowment Earnings Fund Balance

3480 Term Endowed Principal Fund Balance
4480 Term Endowed Gifts
4488 Prior Period Adjustments - Term Endowed Principal Fund Balance
4489 Other Additions to Term Endowed Principal Fund Balance
5489 Other Deductions from Term Endowed Principal Fund Balance

3490 Quasi-Endowed Fund Balance
4490 Quasi-Endowed Gifts
4498 Prior Period Adjustments - Quasi-Endowed Fund Balance
4499 Other Additions to Quasi-Endowed Fund Balance
5499 Other Deductions from Quasi-Endowed Fund Balance
6419 Transfers from/to Restricted Fund
6429 Transfers from/to Auxiliary Fund

GENERAL LEDGER OBJECT CODES – Fund Balance

3495 Board of Regents Matching Endowed Earnings Fund Balance
4495 Other Additions to Board of Regents Matching Endowed Earnings Fund Balance
4496 Prior Period Adjustments - Board of Regents Matching Endowed Earnings Fund Balance
5495 Other Deductions from Board of Regents Matching Endowed Earnings Fund Balance

Unexpended Plant Fund

3500 Unexpended Plant Fund Balance
4509 Other Additions to Unexpended Plant Fund
5509 Other Deductions from Unexpended Plant Fund
9X5X Summary Controls

Renewals and Replacements Fund

3600 Renewals & Replacements Fund Balance
4609 Other Additions to R&R Fund
5609 Other Deductions from R&R Fund
6620 Transfers from Auxiliary Fund - Depreciation
6622 Transfers to operating Fund
6650 Transfers to Plant Fund
6660 Transfers to/from R&R Fund-Other
9X6X Summary Controls

Retirement of Indebtedness (Sinking Fund)

3700 Sinking Fund Balance
4703 Earnings on Sinking Fund Investments
4709 Other Additions to Sinking Fund
5700 Payments on Debt - Principal
5705 Payments on Debt - Interest
5709 Other Deductions from Sinking Fund
6701 Transfers from Unrestricted Fund - Principal
6702 Transfers from Unrestricted Fund - Interest
6703 Transfers from Unrestricted Fund - Reserve
6711 Transfers from Restricted Fund - Principal
6712 Transfers from Restricted Fund - Interest
6713 Transfers from Restricted Fund - Reserve
6721 Transfers from Auxiliary Fund - Principal
6722 Transfers from Auxiliary Fund - Interest
6723 Transfers from Auxiliary Fund - Reserve
6729 Transfers to Auxiliary Fund
6750 Transfers of Debt Funds from Plant Fund

Net Investment in Plant

3800 Net Investment in Plant Fund Balance
4805 Retirement of Indebtedness
4806 Retirement of Internal Debt
4807 Retirement of Capital Lease Debt
4808 Retirement of Bond Premium
4809 Other Additions to Net Investment in Plant
4810 Plant Additions - Land - Current Fund
4812 Plant Additions - Land - Plant Fund
4813 Plant Additions – Land – State Facility Planning
4814 Plant Additions - Land - Gifts
4820 Plant Additions - Land Improvements - Current Fund
4822 Plant Additions - Land Improvements - Plant Fund
4823 Plant Additions – Land Improvements – State Facility Planning
4824 Plant Additions - Land Improvements - Gifts
4825 Plant Additions - Infrastructure - Current Fund
4826 Plant Additions - Infrastructure - Plant Fund

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4827 Plant Additions - Infrastructure – State Facility Planning
4828 Plant Additions – Infrastructure - Gifts
4830 Plant Additions - Buildings - Current Fund
4832 Plant Additions - Buildings - Plant Fund
4833 Plant Additions – Buildings – State Facility Planning
4834 Plant Additions - Buildings - Gifts
4840 Plant Additions - Equipment - Current Fund
4842 Plant Additions - Equipment - Plant Fund
4843 Plant Additions – Equipment – State Facility Planning
4844 Plant Additions - Equipment - Gifts
4850 Plant Additions - Livestock - Current Fund
4852 Plant Additions - Livestock - Plant Fund
4854 Plant Additions - Livestock - Gifts
4860 Plant Additions - Library Books - Current Fund
4862 Plant Additions - Library Books - Plant Fund
4863 Plant Additions – Library Books – State Facility Planning
4864 Plant Additions - Library Books - Gifts
4870 Equipment Additions - Capital Lease
4899 Prior Period Adjustment – Investment in Plant
5805 Addition of New Indebtedness
5806 Addition of New Internal Debt
5807 Addition of Capital Lease Debt
5808 Addition of Bond Premium
5809 Other Deductions to Net Investment in Plant
5810 Plant Deletions - Land
5820 Plant Deletions - Land Improvements
5830 Plant Deletions - Buildings
5840 Plant Deletions - Equipment
5850 Plant Deletions - Livestock
5860 Plant Deletions - Library Books

Agency Fund

3900 Agency Fund Balance
9X9X Summary Controls

LSU Foundation Endowed

3E00 LSU Foundation Endowed Fund Balance
4E08 Foundation - Prior Period Adjustment
5E09 Other Deductions
9XEX Summary Controls

3E20 LSU Foundation Endowed Fund Balance - Plant Assets
4E24 Foundation Plant Additions - Gifts
4E28 Foundation - Prior Period Adjustment
5E20 Foundation Plant Deletions

3E40 LSU Foundation Endowed Fund Balance - Adjustment of Stock to Market
4E40 Adjustment of Stock Up to Market
5E40 Adjustment of Stock Down to Market

3E50 LSU Foundation Unitrust Fund Balance
4E50 Foundation Unitrust - Fund Additions
4E59 Foundation Unitrust - Liability Value Change

LSU Foundation Non-Endowed

3F00 LSU Foundation Non-Endowed Fund Balance

GENERAL LEDGER OBJECT CODES – Fund Balance

4F08	Foundation - Prior Period Adjustment
5F09	Other Deductions
9XFX	Summary Controls
3F20	LSU Foundation Non-Endowed Fund Balance - Plant Assets
4F20	Foundation Plant Additions - Purchases
4F24	Foundation Plant Additions - Gifts
4F28	Foundation - Prior Period Adjustment
5F20	Foundation Plant Deletions
5F25	Foundation Depreciation of Assets
5F27	Foundation - Transfer of Assets
3F40	LSU Foundation Non-Endowed Fund Balance - Adjustment of Stock to Market
4F40	Adjustment of Stock Up to Market
5F40	Adjustment of Stock Down to Market