# **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
- 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

# **GENERAL LEDGER OBJECT CODES – Fund Balance**

- 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 Deathe(D)1.1(eat)-9.1(h)8(e)-171F57 0(533 Tw (a)4.2(t)-5.1(h)12( ()1.7(10/)6.9(85)12())1.7( )]TJ 0 Tc

## **GENERAL LEDGER OBJECT CODES – Fund Balance**

- 4827 Plant Additions - Infrastructure - State Facility Planning
- 4828 Plant Additions - Infrastructure - Gifts
- 4830
- 4832
- Plant Additions Buildings Current Fund Plant Additions Buildings Plant Fund Plant Additions Buildings State Facility Planning Plant Additions Buildings Gifts 4833
- 4834
- Plant Additions Equipment Current Fund 4840
- 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
- Plant Additions Library Books Plant Fund 4862
- Plant Additions Library Books State Facility Planning 4863
- Plant Additions Library Books Gifts 4864
- 4870 Equipment Additions - Capital Lease
- 4899 Prior Period Adjustment - Investment in Plant
- 5805 Addition of New In-5d ()Tj EMs(i)6.9j EM6(t)-17 0 Tc 0 Tw 2.012d -3 0.()Tj EMC /P <</MCID 19 >>20C 0.006 T

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