

GENERAL LEDGER OBJECT CODES – Asset Objects

Asset Objects

1000	Claim to Cash (System Controlled)
1100	Purchasing Cash Clearing
1110	Cash on Hand for Deposit
1111	Cash Clearing - Accounts Receivable Payments - Sponsored Programs
1112	Check Cancel/Reissue Clearing
1114	Returned Check Charge Clearing
1115	Cash Over/Short
1116	Bank Recon Cash Clearing
1118	Forged Check Cash Clearing
1120	Petty Cash
1122	Petty Cash - Checking Accounts
1126	Petty Cash - Bursar
1128	Petty Cash - Bursar - Clearing
1130	Petty Cash - Bursar - Checking Account
1132	Petty Cash - Bursar - Checking Account Clearing
1160	Foreign Bank Drafts for Collection
1170	LSU Union Cash Clearing
1177	Foundation Bond Proceeds Held by Trustee
1178	Foundation Trust Funds Held by Agent
1180	Bank Transfers
1199	Corrections Clearing
1200	Brokerage Account – Money Market Fund
1201	Brokerage Account - Investments
1202	Investments – CDs
1203	Investments – Hibernia CDs
1204	Investments - Repurchase Agreements
1210	Investments - Common Stocks
1212	Investments - Private Issue Stock
1214	Investments - Worthless Stock
1216	Investments - Adjustment of Investments to Market-Restricted Fund
1217	Investments – Adjustment of Investments to Market-Endowment Fund
1218	Investments - Other Stock
1220	Investments - Corporate Bonds
1230	Investments - Treasury Bills
1232	Investments - Treasury Notes
1234	Investments - Treasury Bonds
1235	Investments - Agency Discount Bonds
1236	Investments - Government Agency Bonds
1237	Investments - Government Agency Notes
1238	Investments - Municipal Bonds
1240	Investments - Mortgage Backed Securities
1242	Investments - Collateralized Mortgage Obligations
1243	Investments- REITS
1250	Investments - Mutual Funds - Large Cap
1251	Investments - Mutual Funds - Small Cap
1252	Investments - Federated Funds
1253	Investments - Mutual Funds – Private Equity/Venture Capital
1254	Investments - Mutual Funds - International
1255	Investments - Mutual Funds - Global
1256	Investments - Mutual Funds - Emerging Markets
1257	Investments - Mutual Funds - Sector

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1258	Investments - Mutual Funds - Mid Cap
1259	Investments-Mutual Funds-Emerging Debt
1270	Investments - Peltier Chair Oral
1272	Investments – Louisiana Fund I Investment
1280	Investments – Offset Investments Separately Reported
1291	Investments - Unamortized Premium
1292	Investments - Unamortized Discount
1295	Accrued Interest Receivable
1297	Short Term Investments (less than 90 Days)
1298	Non-Current Unrestricted Investments
1299	Non-Current Restricted Investments
1302	Accounts Receivable
1303	Accounts Receivable - Credit Memos
1304	Pledges Receivable
1305	Accounts Receivable - Sponsored Programs
1309	Allowance for Doubtful Accounts
1312	Accounts Receivable - Hancock - 1988/89 LPFA Loan Agreement
1314	Accounts Receivable - Hancock - Credit Memos
1315	Accounts Receivable - LSU Foundation
1316	Accounts Receivable - Tiger Athletic Foundation
1317	Accounts Receivable - Facility Planning
1318	Accounts Receivable - Insurance Claims
1319	Accounts Receivable - Brokerage Firm
1320	Accounts Receivable- Bank of New York – 2007 Bonds
1321	Accounts Receivable - Bank of New York - 2000 Bonds
1322	Accounts Receivable - Bank of New York - 2002 Bonds
1323	Accounts Receivable - Bank of New York – 2004B Bonds
1324	Accounts Receivable - Bank of New York – 2005 A&B Bonds
1325	Accounts Receivable – Trustee – 2006 Bonds
1326	Accounts Receivable - Treasurer
1327	Accounts Receivable - N/R Transferred from Loan Fund
1328	Accounts Receivable - Clearing
1329	Accounts Receivable – LSU-A Students
1330	Accounts Receivable - American Express
1331	Accounts Receivable – LSU-A Payment Plan
1332	Accounts Receivable Clearing - SNCC
1335	Accounts Receivable - American Express - Continuing Education
1336	Accounts Receivable - American Express - Faculty Club
1337	Accounts Receivable – Unallowed CBA Travel
1338	Procurement Card Disputes Pending
1339	Clearing Disallowed Relocation Expenses
1340	Clearing – Credit Memos due to Departments
1342	Procurement Card Disallowed Charges
1343	Procurement Card Personal Charges – Include Sales Tax
1344	Procurement Card Personal Charges – No Sales Tax
1345	Med Flex- Seed Deposit
1350	State Funds Managed by Foundation
1351	Adjust 1350 to Market Value – Restricted Fund
1352	Adjust 1350 to Market Value – Endowment Fund
1360	Pooled Income Fund - LSU Foundation
1361	Life Insurance Policy Cash Surrender Values-LSU Foundation
1370	Endowed Funds in Trust
1371	Endowed Funds in Unitrust
1380	American Express Receipts
1385	Bank Card Receipts

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1390	LSU Option Plan – Trust Assets
1397	Definity Accounts Receivable
1401	Notes Receivable
1405	Notes Receivable Transferred to Accounts Receivable
1409	Allowance for Doubtful Notes Receivable
1410	N/R - Funds Receivable from Federal Government
1415	N/R - Funds Receivable from Institution
1420	N/R - Funds Advanced to Students
1425	N/R - Loan Principal Collected
1430	N/R - Loan Principal Canceled - Perkins - Assignments
1431	N/R - Loan Principal Canceled - Perkins - NDEA
1432	N/R - Loan Principal Canceled - Perkins - Teaching (15%)
1433	N/R - Loan Principal Canceled - Perkins - Teaching (20%)
1434	N/R - Loan Principal Canceled - Perkins - Teaching (30%)
1435	N/R - Loan Principal Canceled - Perkins - Military (12.5%)
1436	N/R - Loan Principal Canceled - Perkins - Volunteer (15%)
1437	N/R - Loan Principal Canceled - Perkins - Volunteer (20%)
1438	N/R - Loan Principal Canceled - Perkins - Death/Disability
1439	N/R - Loan Principal Canceled - Perkins - Bankruptcy
1440	N/R - Loan Principal Canceled - Perkins - Other
1441	N/R - Loan Principal Canceled - Perkins - Headstart
1442	N/R - Loan Principal Canceled - Perkins - Police Officer 15%
1443	N/R - Loan Principal Canceled - Perkins - Police Officer 20%
1444	N/R - Loan Principal Canceled - Perkins - Police Officer 30%
1445	N/R - Loan Principal Canceled - Perkins - Family Service 15%
1446	N/R - Loan Principal Canceled - Perkins - Family Service 20%
1447	N/R - Loan Principal Canceled - Perkins - Family Service 30%
1448	N/R - Loan Principal Canceled - Perkins - Medical 15%
1449	N/R - Loan Principal Canceled - Perkins - Medical 20%
1450	N/R - Loan Principal Canceled - HPSL
1451	N/R - Loan Principal Canceled - Perkins - Medical 30%
1452	N/R - Loan Principal Canceled - Perkins - Special Education 15%
1453	N/R - Loan Principal Canceled - Perkins - Special Education 20%
1454	N/R - Loan Principal Canceled - Perkins - Special Education 30%
1455	N/R - Loan Principal Canceled - Perkins - Math, Science, & Foreign Language 15%
1456	N/R - Loan Principal Canceled - Perkins - Math, Science, & Foreign Language 20%
1457	N/R - Loan Principal Canceled - Perkins - Math, Science, & Foreign Language 30%
1458	N/R - Loan Principal Canceled - Perkins - Assignments
1459	N/R – Loan Principal Canceled – Perkins-Military in a Hostile Area
1460	N/R – Loan Principal Canceled – Perkins-Military in a Hostile Area
1461	N/R – Loan Principal Canceled – Perkins-Military in a Hostile Area
1462	N/R – Loan Principal Canceled – Perkins-Fire 15%
1463	N/R – Loan Principal Canceled – Perkins-Fire 20%
1464	N/R – Loan Principal Canceled – Perkins-Fire 30%
1465	N/R – Loan Principal Canceled – Perkins-Library 15%
1466	N/R – Loan Principal Canceled – Perkins-Library 20%
1467	N/R – Loan Principal Canceled – Perkins-Library 30%
1468	N/R – Loan Principal Canceled – Perkins-Speech 15%
1469	N/R – Loan Principal Canceled – Perkins-Speech 20%
1470	N/R – Loan Principal Canceled – Perkins-Speech 30%
1471	N/R – Loan Principal Canceled – Perkins-Tribal 15%
1472	N/R – Loan Principal Canceled – Perkins-Tribal 20%
1473	N/R – Loan Principal Canceled – Perkins-Tribal 30%
1474	N/R – Loan Principal Canceled – Perkins-Public Defender 15%
1475	N/R – Loan Principal Canceled – Perkins-Public Defender 20%

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1476	N/R – Loan Principal Canceled – Perkins-Public Defender 30%
1477	N/R – Loan Principal Canceled – Perkins-Child Care 15%
1478	N/R – Loan Principal Canceled – Perkins-Child Care 20%
1479	N/R – Loan Principal Canceled – Perkins-Child Care 30%
1480	N/R – Loan Principal Canceled – Perkins-VA Approval
1490	N/R - LSU Foundation - Law Student
1491	N/R - LSU Foundation - Veterinary Medicine
1499	N/R – Current Portion
1552	US Land Grant Assumed by State of LA
1556	Due from State – ORM-Hurricane
1557	Due from State – Board of Regents – Library and Equipment – FY 06
1558	Due from State – Board of Supervisors - Library and Equipment – FY 05
1559	Due from State – Governor’s Technology Initiative – FY 05
1560	Due from State – Governor’s Technology Initiative – FY 04
1561	Due from State – Governor’s Technology Initiative – FY 03
1562	Due from State - Regular Appropriations
1563	Due from State - FPC Projects
1564	Due from State - Library and Equipment Special Allocation – FY 04
1565	Due from State – Library and Equipment Special Allocation – FY 05
1566	Due from State – Library and Equipment Special Allocation – FY 03
1567	Due from State – Performance and Quality Improvement Special Allocation – FY 03
1568	Due from State - Sinking Fund Reserves
1569	Due from State - Interest on Reserves
1581	Due from Health Science Center – Health Care Services Division
1582	Due from Health Science Center - New Orleans
1583	Due from Health Science Center - EA Conway
1584	Due from Health Science Center - Shreveport
1586	Due from UNO
1588	Due from LSU Shreveport
1590	Due from Unrestricted Fund
1591	Due from Restricted Fund
1592	Due from Auxiliary Fund
1593	Due from Loan Fund
1594	Due from Endowment Fund
1595	Due from Unexpended Plant Fund
1596	Due from R&R Fund
1597	Due from Sinking Fund
1598	Due from Net Investment in Plant Fund
1599	Due from Agency Fund
1610	Inventories - Merchandise for Resale
1620	Inventories - Supplies
1630	Inventories - Livestock
1650	Inventories - Adjustments
1701	Prepaid Expenses (System Controlled)
1705	Deferred Charges - Payroll
1710	Deferred Charges - Other
1715	Prepaid Expenses - Regular
1719	Prepaid Expenses - Business Reply Postage
1720	Prepaid Expenses - Mail Permit #733 - Printing
1721	Prepaid Expenses - Express Mail Deposit - Athletics
1725	Prepaid Postage Meter - Campus Mail

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1726	Prepaid Postage Meter - Printing
1750	Travel Advances
1755	Expense Advances - Nutritional Aides
1760	Deposits
1810	Land
1820	Land Improvements
1821	Accumulated Depreciation - Land Improvements
1825	Infrastructure
1826	Accumulated Depreciation - Infrastructure
1830	Buildings
1831	Accumulated Depreciation - Buildings
1840	Moveable Equipment
1841	Accumulated Depreciation – Equipment
1842	Moveable Equipment – Not on ERI
1845	Telephone System Equipment
1846	Accumulated Depreciation – Telephone System Equipment
1847	Energy System Equipment
1850	Livestock
1851	Accumulated Depreciation - Livestock
1860	Library Books
1861	Accumulated Depreciation – Library Books
1870	Equipment Under Capital Lease
1871	Accumulated Depreciation - Leased Equipment
1885	Foundation-Art/Nondepreciable Equipment
1890	Royalty Interests