

## GENERAL LEDGER OBJECT CODES – Liability Objects

### Liability Objects

2101	Travel Advance Clearing
2102	Accounts Payable - Vendor Liability
2103	Accounts Payable Treasurer - Petty Cash Voucher Clearing
2104	Accounts Payable - Yearend Accruals
2105	Accounts Payable - Bursar - Returned Check Clearing
2106	Retainage Payable
2107	Accounts Receivable Credit Balance Refund Payable
2108	Nonresident Alien Payments - Federal Withholding Taxes
2109	Accounts Payable - LSU Foundation Clearing
2110	A/P Clearing - Unapplied Checks from Vendors
2111	Accounts Payable Athletic Clearing
2112	Accrued Interest Payable
2113	Nonresident Alien Payments Federal Withholding - Foundation Accounts Receivable
2114	Unclaimed Property
2116	Student Refunds Payable to Lenders
2117	LSU Alexandria Contracted Bookstore Accounts Payable
2118	Fees Collected for Greek Organizations
2119	LSUA-The Oaks of Alexandria
2120	Due to BOA/Paymode
2121	Procurement Card Liability
2122	Due to Bank of America/ePayables
2123	Other Funds Managed
2124	Funds Managed for A&E Foundations
2125	State Funds Managed for LSU
2126	Unitrust Funds Managed
2128	Gift Annuity Funds Managed
2130	Accounts Payable - Student Insurance
2131	Due to Charitable Remainder Annuity Trusts
2132	Accounts Payable - LSU Foundation
2133	Accounts Payable - State Retirement System
2134	Accounts Payable - Teachers Retirement System
2136	Bank Card Fees Payable
2138	Internal Auxiliary Accruals
2139	Disaster Recovery Duplicate Payments
2140	Sales Taxes Collected - 3% City (Alexandria)
2141	Sales Taxes Collected – 1% (State)
2142	Sales Taxes Collected – 5.45% City (Eunice)
2143	Sales Taxes Collected - 5% (State)
2144	Sales Taxes Collected - 4% (State)
2145	Sales Taxes Collected - 5% (Grocery - 2% State, 3% City)
2146	Sales Taxes Collected - 5% (City)
2147	Sales Taxes Collected - 8.94% (4% State, 4.94% City)
2148	Sales Taxes Collected - 8% (4% State, 4% City)
2149	Sales Taxes Collected - 3% (City Drugs)
2150	Sales Taxes Collected - 8.41% (4% State, 4.41% City)
2151	Sales Taxes Accrued on Purchases - 1% (State)
2152	Sales Taxes Accrued on Purchases - 2% (State)
2153	Sales Taxes Accrued on Purchases - 3% (State)
2154	Sales Taxes Accrued on Purchases - 4% (State)
2155	Sales Taxes Collected - 4.94% City
2156	Sales Taxes Collected – 5% State, 5% City
2157	Sales Taxes Collected – 5% (2% State, 3% City)
2158	Sales Taxes Collected – 3% (City)

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2159	Sales Taxes Collected - 9% (4% State, 5% City)
2160	Sales Taxes Accrued on Purchases - 4.5% (City)
2162	Sales Taxes Accrued on Purchases - 4.2% (City)
2164	Sales Taxes Accrued on Purchases - 4% (City)
2165	Sales Taxes Accrued on Purchases - 4.94% (City)
2166	Sales Taxes Accrued on Purchases - 5% (City)
2169	Sales Taxes Accrued on Purchases - 9% (4% State, 5% City)
2175	Sales Taxes Accrued on Purchases - 5% (1% State, 4% City)
2176	Sales Taxes Accrued on Purchases - 6% (2% State, 4% City)
2177	Sales Taxes Accrued on Purchases - 7% (3% State, 4% City)
2178	Sales Taxes Accrued on Purchases - 8% (4% State, 4% City)
2179	Sales Taxes Accrued on Purchases - 8.94% (4% State, 4.94% City)
2180	Sales Taxes Accrued on Purchases - 8.41% (4% State, 4.41% City)
2188	Sales Taxes Accrued on Purchases - 7.5% (3% State, 4.5% City)
2189	Sales Taxes Accrued on Purchases - 7.2% (3% State, 4.2% City)
2190	PBRC Residence Center Occupancy Tax Collected-4%
2191	Meal Plan Sales Taxes Held
2192	Minnesota Sales & Use Tax-6.875%
2193	Inactive Effective 9/1/02
2195	State Prescription Drug Fee
2197	Health Insurance Claims Payable
2199	Accrued Employee Benefit Costs
2201	Federal W/H Taxes Payable
2202	State W/H Taxes Payable
2203	FICA W/H Taxes Payable
2204	Federal Tax Levies Payable
2205	State Tax Levies Payable
2206	American Heritage Universal Life
2207	New York Life Whole Life
2208	Garnishments Payable
2209	Earned Income Credit
2210	Federal Medicare - Employee W/H
2211	Miscellaneous P/R Deductions
2212	Benevolent Protection Association - Hospital Insurance
2213	Child Support
2214	American United Life - Group Term
2215	Critical Illness Insurance
2216	Long Term Disability Insurance
2217	AD&D Insurance
2218	Health Maintenance Organizations
2219	COBRA Insurance
2220	Consumer Driven-HSA
2221	La State Employees' Retirement System
2222	Teachers' Retirement System - Unsheltered
2223	Federal Retirement System
2224	Dental Insurance
2225	Supplemental/Post Life Insurance
2226	State Group Employee Life Insurance
2227	State Group Dependent Life Insurance
2228	State Group Hospitalization Insurance
2229	Accident Insurance
2230	Academic Withheld Earnings
2231	LSU Alumni Fund
2232	Payroll Accounts Receivable

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2233	Campus Federal Credit Union
2234	LSU Faculty Club
2235	Maintenance - Cafeteria Meals
2236	U. S. Savings Bonds
2237	United Givers - Alexandria
2238	United Givers - Baton Rouge
2239	Black Faculty/Staff Caucus Dues
2240	LSU Foundation
2241	AFSCME Union Dues
2243	United Way Deductions - Eunice - St. Landry/Evangeline Parish
2244	Teachers' Retirement System - Sheltered
2245	Optional Retirement Plan - Voya
2246	Optional Retirement Plan - TIAA/CREF
2247	Optional Retirement Plan - VALIC
2248	Optional Retirement Plan - Suspense
2249	TRSL-Other Payments
2251	Accrued Payroll
2252	Payroll Deduct Clearing
2254	Definity Health Accounts Receivable
2255	Insurance Billing Clearing
2256	Payroll Partial Payments
2257	Payroll ORP Clearing
2258	Payroll Deposit Cancellation Clearing
2259	Vision Insurance
2260	Sun America Life Insurance Co.
2261	First Investors Corporation
2262	Nationwide Life Insurance
2263	Sun Life Insurance
2264	USAA Investment Management
2265	Equitable Assurance Society
2266	General American Life Insurance
2267	American Express Financial Advisors, Inc.
2268	Jefferson Pilot Life Insurance
2269	FERS Thrift Savings Plan
2270	Lincoln Financial Group
2271	Metropolitan Life Insurance
2272	AUSA Life Insurance Co.
2273	New England Life Insurance
2274	New York Life Insurance
2275	SMA Life Assurance
2276	VOYA 403 (B)
2277	Pan American Life Insurance
2278	Fidelity Investments
2279	Prudential Assets Management
2280	Legg Mason Wood Walker, Inc.
2281	Sagicor Life Insurance
2282	VALIC Insurance
2283	TIAA/CREF
2284	Northern Life Insurance
2285	Southern Farm Bureau Life Insurance
2286	Anchor National Life Insurance
2287	Great American Life Insurance
2288	American Family of Mutual Funds - CG Trust
2289	Merrill Lynch
2290	A.G. Edwards
2291	DCCL Retirement Plan

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2292	Life Insurance of North America
2293	Security Benefit Life Insurance
2294	State of La Deferred Compensation Plan
2295	Paine Webber
2296	Northwestern Mutual Life Insurance
2298	Life Insurance Company of the Southwest
2299	Tax Sheltered Parking Fees
2301	MetLife Resources Mutual Funds
2302	Valic Mutual Funds
2303	VOYA EZ Enrollment
2310	Reliastar Universal Life
2311	Campus Police Union Dues
2312	Provident Life & Accident
2313	Thrift Savings Plan Loan Payment
2314	LSUA Educational Challenge Fund
2315	Retiree 100
2316	Pennington Research Foundation
2317	Health Wellness Credit
2318	FSA - Unreimbursed Medical
2319	FSA - Dependent Care
2320	FSA - Administration Fee
2321	Community Fund for the Arts
2322	EE Leave Escrow
2323	FSA - Dependent Care - Prior Year
2324	UNUM - Long Term Care Insurance
2325	Ag Center Employee Utility Billing
2326	Start Saving Program
2328	Definity Health
2330	Medicare – Employee Only
2331	LASERS-Peace Officers
3223	LASERS-Bridge Police
2333	LASERS-Judges
2335	School Employee Retirement
2336	LASERS Reg Duty Act 75-2006
2337	LASERS Hazardous Duty Act 922-2010
2340	Sheltered TRSL Lab School
2341	Non Sheltered TRSL Lab School
2342	Nonresident Federal Income Tax
2343	AFT Local 3195 – Union Dues
2345	ORP Lab School-Voya
2346	ORP Lab School-TIAACREF
2347	ORP Lab School-VALIC
2348	ORP Lab School-Suspense
2350	Canadian Payroll Taxes
2351	Base Option Purchases
2353	Liberian Income Tax
2356	Asset Protection Life
2357	Office of Group Benefits – Dependant Optional Life
2358	Office of Group Benefits – Prudential Accidental Death &Dismemberment
2360	Option Exercise
2361	LSU System Supplemental Life
2362	LSU System Critical Illness
2371	Metlife – Roth 403 (B)
2376	VOYA - Roth 403 (B)
2378	FIDELITY – Roth 403 (B)

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2382	VALIC – Roth 403 (B)
2383	TIAA CREF – Roth 403 (B)
2391	State of LA DCCL Loan Payments
2394	State of LA DCCL Roth 457
2395	Compensated Absences – Long Term
2396	Compensated Absences – Current
2397	Post Employment Benefit Payable
2399	Allocate Payroll Liability at 6/30
2401	Chemistry Lab Deposits
2402	Union Box Office Deposits
2403	Tiger Cash Deposits
2404	Loan Fund Deposits
2405	Dental Plan Deposits
2406	Student Deposits - LSUE
2407	Student Fund Deposits - Bursar
2408	Lock Box AMS/TMS Clearing
2409	Federal Loans EFT Deposits
2410	Contractor Performance Bond Deposits
2411	Lease Performance Deposits
2412	Fraternity/Sorority Utility Deposits
2413	Leap Clearing
2414	TOPS Clearing
2415	TOPS Teachers Awards - Clearing
2416	Rockefeller Scholarship Clearing
2417	T.H. Harris Scholarship Clearing
2418	LA GO Grant Clearing
2419	LSU-A Oakard Deposits
2420	Roommate Key Deposits
2421	Advance Rent Deposit
2422	Chafee Educational and Training Voucher Program
2423	Residential Life Pet Deposits
2424	Housing Hall Reservation Deposits
2425	Housing Apartment Reservation Deposits
2426	Housing Deposits Halls/Apartments – Fall 2003
2428	Tiger Card Office – TAF Stadium Club Deposits
2429	Meal Plan Deposits
2430	Med Flex Benefits Plan – FSA – HC Reserve
2431	Med Flex Benefits Plan - Administrative Fee
2432	Med Flex Benefits Plan - Surplus Salary Reduction
2433	Med Flex Benefits Plan – Prior Year Salary Reduction
2435	Med Flex- LSU Foundation Deposit
2437	Central Stations Key Deposits
2438	Reproductive Biology Center Key Deposits
2439	Aquaculture Key Deposits
2440	Biochemistry Key Deposits
2441	Physics Key Deposits
2442	Zoology & Physiology Key Deposits
2443	School of Music Locker Deposits
2444	National Student Exchange Deposits
2445	Overseas Student Exchange Deposits
2446	International Student Office ISEP Exchange Deposits
2447	Computer Science Key Deposits
2450	Psychology Key Deposits
2451	Industrial & Mechanical Engineering - Key Deposits
2452	CAMD Key Deposits

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2453	Human Ecology - Key Deposits
2454	Architecture Key Deposits
2455	School of Music Key Deposits
2456	International Student Office Germany Exchange Deposits
2458	Inactive Effective 3/1/09
2459	Inactive Effective 3/1/09
2460	Faculty Club Deposits
2461	Fine Arts Equipment Deposits
2463	Business & Technology Center Deposits
2464	Pleasant Hall Room Deposits
2466	PBRC "STOP" Project Deposits
2467	PBRC "Committed to Kids" Deposits
2468	PBRC "Herbal Caffeine Study" Deposits
2470	APA Germany Exchange Deposits
2472	APA ISEP Exchange Tuition Deposits
2473	APA ISEP Exchange Meals & Housing Deposits
2475	Early Start Program
2476	Direct Loans Program
2477	Off Campus Awards-Bursar
2478	Ricoh Revenue
2479	Enrollment Deposit
2480	Postage Revenue
2481	LSUE-Bengal Village
2482	LSUE-ABL Student Meal Plan
2490	LSU Option Plan – Due to Employees
2492	LSU Option Plan – Due to TAF
2494	LSU Option Plan – Due to LSU Foundation
2498	LSU Option Plan – Deferred Compensation Due to Employees
2561	Due to State-Overdrawn Appropriations
2562	Due to State - Uncommitted Appropriations
2564	Due to State - Prior Year Accruals
2568	Due to State - Prior Year Vendor Refunds & Canceled Checks
2581	Due to Health Science Center – Health Care Services Division
2582	Due to Health Science Center – New Orleans
2583	Due to Health Science Center – EA Conway
2584	Due to Health Science Center – Shreveport
2585	Due to Huey P Long Hospital
2586	Due to LSU & Related
2588	Due to LSU Shreveport
2589	Due to LSU-BR from LSU-A
2591	Due to Restricted Fund
2592	Due to Auxiliary Fund
2593	Due to Loan Fund
2594	Due to Endowment Fund
2595	Due to Unexpended Plant Fund
2596	Due to R&R Fund
2597	Due to Sinking Fund
2598	Due to Unrestricted Fund
2599	Due to Agency Fund
2602	Notes Payable - Telephone Equipment Contracts
2603	Notes Payable - Fraternity Debt
2604	Notes Payable - 1988/89 LPFA Loan Agreement

## GENERAL LEDGER OBJECT CODES – Liability Objects

2620	Geoscience Museum N/P Due to Union
2650	Notes Payable - Installment Contracts
2658	Notes Payable – Adjust Long Term to Current (FAR use only)
2659	Notes Payable – Current Portion
2670	Capital Lease Debt-2002
2672	Capital Lease Debt-2013
2678	Lease Settlement-Current Portion
2679	Capital Lease – Current Portion
2700	Reinvested Sinking Fund Earnings
2801	1961 Student Housing Bonds
2802	1962 Building Revenue Bonds
2803	1963 Student Housing Bonds
2804	1964 Student Housing Bonds - Series A
2805	1964 Student Housing Bonds - Series B
2806	1965 Student Housing Bonds - Series A
2807	1965 Student Housing Bonds - Series B
2808	1966 Student Housing Bonds - Series A
2809	1966 Student Housing Bonds - Series B
2810	1966 Student Housing Bonds - Series C
2811	1968 Student Housing Bonds - Series A
2812	1968 Student Housing Bonds - Series B
2813	1981 Student Housing Bonds - Series A
2814	1994 Energy System Bonds
2815	1996 Bonds - Athletics/Residential Life
2816	1997 Bonds - Athletics/Golf Course
2817	1998 Bonds - LSUE
2818	1999 Bonds - Parking/Residential Life
2819	2000 Bonds Residential Life/Park
2820	2002 Bonds Lab School, Student Recreational Center, Residential College
2821	2004 Bonds – Refunded 1994
2822	2004B Bonds – Residential Life, University Recreation, LSU Union
2823	2005 A&B Bonds
2825	2007 Bonds
2826	LSUA 2008 Bonds
2827	2008 Bonds LSU BR
2828	2010 Bonds
2829	2012 Bonds
2830	2013 Bonds
2831	2013 Bond Premium
2832	2012 Bond Premium
2833	2014 Bonds
2834	2014 Bond Premium
2845	LSU Foundation Bonds Payable
2846	Bond Premium-Noncurrent
2847	Bond Premium-Current Portion
2848	Bonds Payable – Adjust Long Term to Current (FAR use only)
2849	Bonds Payable – Current Portion
2851	1976 Reimbursement Contract - Series B
2852	1977 Reimbursement Contract - Series C
2853	1979 Reimbursement Contract - Series B
2854	1983 Reimbursement Contract - Series A
2855	1984 Reimbursement Contract - Series A
2856	1984 Reimbursement Contract - Series B

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2857 1991 Reimbursement Contract - Series A & B

2858 Reimbursement Contract Payable – Adjust Long Term to Current (FAR use only)

2859 Reimbursement Contract Payable – Current Portion

2901 Deferred Revenues (System Controlled)

2910 Deferred Revenues

2915 Deferred Revenues – Child Care Center

2920 Deferred Revenues - Geology Summer Camp Fees

2925 Deferred Revenue Clearing

2930 Law Center Seat Deposit Fees

2940 Law Center Seat Deposit Fees - Summer Session in France