

FISCAL PROCEDURE MANUAL
BUSINESS SERVICES – ACCOUNTING/CONTROLLER’S OFFICE

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Number: 05.800-D

Account Code Definitions
General Ledger Fund Balance Account Codes

Code	Title	Description
D0000	Fund Balance	Roll-up code to summarize Fund Balance across all funds.
D0010	Fund Balance	To record Fund Balances. This is a system-generated entry. No manual journal entries should be posted directly to this account code.
D0050	Inst Contributed Capital	To record Institutional Contributed Capital
D0100	Reserves	Roll-up code to summarize formal Reserves being set up within individual funds.
E0000	Fund Additions	Roll-up code to summarize Fund Additions
E0001	Fund Additions From Other Funds	To record Fund Additions from Other Funds (excluding proprietary funds).
E0002	Fund Addtns From Proprietary Funds	To record Fund Additions from Proprietary Funds. Proprietary Funds represent Auxiliary Enterprise funds, as well as Service Center funds.
E1000	Net Investment in Plant	Roll-up code to summarize Net Investment in Plant (NIP)
E1001	NIP Change in Fixed Assets	To record NIP Change in Fixed Assets
E2000	Fund Additions for Bonded Debt	To record any fund additions that are related to bonded debt.
E2500	Fund Additions for Internal Loans	To record fund additions for internal loans.
E3000	Fund Additions for SELP Loans	To record fund additions for SELP (State Energy Loan Program) Loans.
F0000	Fund Deductions	Roll-up code to summarize Fund Deductions.
F0001	Fund Deductions To Other Funds	To record Fund Deductions to Other Funds.
F0002	Fund Deductions To Reserves	To record Fund Deductions to Reserves.
F2000	Fund Deductions for Bonded Debt	To record Fund Deductions related to bonded debt.
F2500	Fund Deductions for Internal Loans	To record Fund Deductions for other internal loans.
F3000	Fund Deductions for SELP Loans	To record Fund Deductions related to SELP (State Energy Loan Program) Loans.

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