



**State of Louisiana**  
Division of Administration  
**Office of Statewide Reporting and Accounting Policy**

March 11, 2015

**OSRAP MEMORANDUM 15-19**

TO: Fiscal Officers  
ISIS Agencies

FROM: John McLean, CPA  
Interim Director

SUBJECT: ISIS Object & Revenue Codes Being Proposed for Deletion in FY 2016

OSRAP is evaluating the Chart of Accounts to eliminate ambiguous or unused account codes. OSRAP is proposing to eliminate the following object and revenue codes in ISIS starting in fiscal year 2016.

Proposed Object code deletions for fiscal year 2016.

- 2780 – Maintenance of Property and Equipment-Other
- 2870 – Rentals-Other
- 2930 – Other Communication Services
- 2970 – Utilities-Other
- 3000 – Other Operating Services-Miscellaneous
- 3180 – Operating Supplies-Other
- 3310 – Repair and Maintenance Supplies-Other
- 3460 – Other Professional Services
- 3470 – Other Professional Services-Travel
- 3510 – Aid to Local School Board-Retirees
- 3520 – Aid to Local School Board-RT (Health)
- 3530 – Aid to Local School Board-(Active Health)
- 3540 – Aid to Local School Board-Ret (Life)
- 3550 – Aid to Local School Board-(Active Life)
- 3590 – Bond Investment Maturity
- 3650 – Miscellaneous Charges
- 3860 – Other Charges-Cancellations
- 3870 – Other Charges-Audit Adjustments-State
- 3880 – Other Charges-Audit Adjustments-Federal
- 3890 – Audit Adjustment Mixed-Paid (DHH)
- 3900 – Other Charges-Recoveries

3910 – Other Charges-Rebates  
3920 – Other Charges-Recoupments  
3940 – Audit Adjustments Mixed-Received  
3950 – Recoupments-State Instituted  
3960 – Casualty Insurance-Received  
3970 – Health Insurance-Received  
3990 – E.D.S. Federal Third Party Liability Collections  
4000 – Provider Collections-Map Staff  
4010 – Fiscal Intermediary Third Party Liability Claim Adjustments  
4020 – State Third Party Liability Claim Adjustments  
4030 – State Third Party Liability Collection 3<sup>rd</sup> Party Liability  
4040 – Beginning Fund Balance  
4050 – Other Charges Inter Agency Transfer Prorations  
4051 – Other Charges Medicaid Integrity Contractor Recoupments  
4052 – Other Charges Payment Error Rate Recoupments  
4053 – Other Charges Louisiana State Inspector General Recoupments  
4060 – Other Charges Interagency Transfers  
4070 – Annual Leave  
4080 – Contractual Services  
4090 – Levee Maintenance  
4100 – Direct Charges  
4110 - Administrative  
4120 – Retirement Benefits Paid  
4130 – Refund of Contributions  
4135 – Refund to Grantors  
4140 – Unallotted  
4150 – Other Sources (Uses)  
4160 – Other Miscellaneous Expenditures  
4170 – Prior Year Deficiency  
4180 – Write-Offs Accounts Receivable  
4190 – Write-Offs Inventory  
4200 – Write-Offs Buildings  
4210 – Write-Offs Property and Equipment  
4220 – Loss On Sale/Disposal of Property  
4230 – Cost of Goods Sold-Fuel  
4240 – Cost of Goods Sold-Printing  
4250 – Cost of Goods Sold-Supplies  
4260 – Cost of Goods Sold-Livestock  
4270 – Cost of Goods Sold-Pharmaceuticals  
4280 – Cost of Goods Sold-Fees, Commissions  
4290 – Cost of Goods Sold-Other  
4300 – Inventory Reductions/Adjustments  
4320 – Prior Year Expenditure Adjustments  
4540 – Acquisitions-Other  
4541 – Acquisitions-Capitalized Other

- 4740 – Major Repairs-Other Equipment
- 4790 – Capital Outlay-Miscellaneous
- 5100 – Inter Agency Transfers-Miscellaneous
- 5280 – AUX Programs-Other Charges

Proposed Revenue code deletions for fiscal year 2016.

- 1815 – Miscellaneous Receipts-Wildlife Refund
- 1820 – Miscellaneous Receipts-Services and Supplies
- 1835 – Miscellaneous Receipts-Local/Other Sources
- 1840 – Miscellaneous Receipts-Government
- 1845 – Miscellaneous Receipts-Other Income
- 1850 – Miscellaneous Receipts-Bond Purchase Investment
- 1865 – Accounts Receivable Collected-Prior Year
- 1870 – Accounts Receivable Collected-Current Year
- 1875 – Accounts Receivable Collected-Contra-Prior Year
- 1880 – Accounts Receivable Collected-Contra-Current Year
- 1885 – Property Cash Withdrawal
- 1890 – Enterprise Fund-Prior Year-A/R Clearing
- 1895 – Collection Prior Year Refunds
- 1900 – Collection On Defaulted Loans
- 1905 – Deposit Refunds
- 1910 – Gain On Disposal-Sale of Property
- 1915 – Paid Under Protest Money
- 1920 – Non-Operating Revenue
- 1925 – Receipts-Non Revenue

If you are currently using one of these codes and have questions or concerns on the proposed deletions, please email your *detailed* questions or concerns to [DOA-OSRAP-ChartofAccts@LA.GOV](mailto:DOA-OSRAP-ChartofAccts@LA.GOV) **no later than Monday, April 13, 2015.**

JBM:jbl