OSRAP MEMORANDUM 16-02

TO: Fiscal Officers
    All AFS and LaGov Agencies

FROM: John McLean, CPA
       Interim Director

SUBJECT: ISIS Object & Revenue Codes Additions, Deletions, and Changes – FY16

For the past few months, OSRAP has been working to update the revenue source and object codes contained in the ISIS Chart of Accounts. The objective of the project was to update the ISIS Chart of Accounts to facilitate statewide financial reporting while maintaining a structure that is useful for each agency’s own reporting needs. The results of the update included the elimination of certain accounts with ambiguous titles and/or definitions; the addition of certain accounts as necessary; and clarifications to titles and definitions of accounts that will continue to exist to avoid inconsistent use by agencies.

The following object and revenue source codes have been added in ISIS and are available starting in FY16.

Object code additions for FY16:

2793 – Maintenance – Termite Control
2925 – Vehicle Tracking and Telematics
2992 – Operating Services-Destruction of Documents and Media
3085 – Banking Services (Non-Debt Service)
3131 – Operating Supplies-Protective Apparel and Equipment
3480 – Information Technology Consulting
3646 – Other Public Assistance & Grants – General
3661 – Judgments, Fines & Penalties
4330 – Other Miscellaneous Public Safety and Fraud Prevention
4335 – Distribution of Proceeds from Sale of Surplus Property – Non State
4340 – Claim Payments
4345 – Commercial Group Insurance
4350 – Reinsurance
4355 – Loans Issued
4395 – Disbursements – Escrow/Suspense
4401 – Non-capitalizable Land Rights
4791 – Capital Outlay – Miscellaneous – Component Units
4792 – Capital Outlay – Miscellaneous – LCTCS
4793 – Capital Outlay – Miscellaneous – Primary Government
5281 – Aux Program – Inventory for Resale
5310 – Aux Program – Interagency Transfers

Revenue source code additions for FY16:

1990 – Insurance Recoveries
1991 – Recoupments and Rebates
1992 – Loan Collections - Principal
1993 – Loan Collections – Interest
1994 – Insurance Premiums
9835 – Budget Development – Self-Generated/Statutory Dedications

The following object and revenue source codes are no longer be available in FY16.

Object code deletions for FY16:

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
3870 – Other Charges-Audit Adjustments-State
3880 – Other Charges-Audit Adjustments-Federal
4040 – Beginning Fund Balance
4060 – Other Charges Interagency Transfers
4070 – Annual Leave
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
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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
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
5280 – AUX Programs-Other Charges

Revenue source code deletions for FY16:

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

The names and/or descriptions for the following object and revenue source codes have been significantly changed starting in FY16. Refer to the Policies and Procedures Manual, Chapter 13 – Chart of Accounts for updates.

<table>
<thead>
<tr>
<th>Code</th>
<th>FY15 Code Name</th>
<th>FY16 Name Change</th>
<th>FY 16 Description Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>3760</td>
<td>Other Charges – Interagency (IAT)</td>
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<td>X</td>
</tr>
<tr>
<td>4790</td>
<td>Capital Outlay- Miscellaneous</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>4940</td>
<td>Inter Agency Transfers - IAT</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>5100</td>
<td>Inter Agency Transfers - Miscellaneous</td>
<td>X</td>
<td>X</td>
</tr>
<tr>
<td>1810</td>
<td>Miscellaneous Receipts – Suspense</td>
<td>X</td>
<td>X</td>
</tr>
</tbody>
</table>
The project included meetings with state agencies to understand the types of revenue and expenditure transactions each agency accounts for. During the meetings, there were several issues common to multiple or all agencies. These issues are as follows:

- **Use of Object Code 5100** - Agencies that are use object code 5100 - Inter Agency Transfers – Miscellaneous should begin to use object code 4940 or another appropriate IAT object code in FY16. Object code 5100 has been changed to Capital Outlay – IAT and should only be used by Facility Planning & Control starting in FY16 to facilitate AFR reporting.

- **Escrow Fund Receipts/Disbursements** - Agencies that use revenue source 1835 - Miscellaneous Receipts-Local/Other Sources (or any other revenue source that has been deleted) to classify escrow receipts should code the receipts to the appropriate revenue source when the receipts come in. If you are not able to identify the source of the receipts at the time the funds are classified, use revenue source 1810, which has been changed to Miscellaneous Receipts – Escrow/Suspense starting in FY16. The definition of 1810 has been changed to also include amounts held in a custodial or escrow capacity (Used only by funds ESC and BUS and certain transactions by OGB, LOSFA, DOTD, and DNR that have been approved by OSRAP).

  Agencies that use object code 3650 (or any other object code that has been deleted) when issuing payments from escrow funds should code the disbursements to object code 4395 – Disbursements – Escrow/Suspense. The definition of 4395 is payments or transfers out of the escrow fund (Used with ESC Fund only).

- **Income Not Available** - Income Not Available (INA) receipts should be coded to the INA organization for your agency and revenue source 1925 - Receipts-Non Revenue.

- **Use of Revenue Source 9835** – Revenue source 9835-Budget Development SGR/STAT should only be used for budget development for self-generated means of financing and statutory dedications. Revenue classifications should never be coded to 9835.


If you have any questions, please contact the OSRAP Help Desk at (225) 342-1097.

JBM:cgc