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-Rel (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 3rd 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
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 no later than Monday, April 13, 2015.

JBM:jbl