

Chart of Accounts

Updated 3/29/21

Ledger Account	Identifier	Account Name	Ledger Account Type
1004:Principal Cancelled - Law Enforcement - 15%	1004	Principal Cancelled - Law Enforcement - 15%	Asset
1011:Principal Cancelled - Law Enforcement - 20%	1011	Principal Cancelled - Law Enforcement - 20%	Asset
1018:Principal Cancelled - Law Enforcement - 30%	1018	Principal Cancelled - Law Enforcement - 30%	Asset
1024:Accounts Rec State of LA	1024	Accounts Rec State of LA	Asset
1026:Accounts Receivable	1026	Accounts Receivable	Asset
1060:Accounts Receivable Invoiced	1060	Accounts Receivable Invoiced	Asset
1063:Accounts Receivable Registr To Be Billed	1063	Accounts Receivable Registr To Be Billed	Asset
1064:Accounts Receivable Student	1064	Accounts Receivable Student	Asset
1066:Accounts Receivable TOPS	1066	Accounts Receivable TOPS	Asset
1073:Accumulated Depreciation	1073	Accumulated Depreciation	Asset
1074:Adj Of Principal Advanced To Students	1074	Adj Of Principal Advanced To Students	Asset
1098:Allowance for DA - Student	1098	Allowance for DA - Student	Asset
1105:Buildings	1105	Buildings	Asset
1110:Cash	1110	Cash	Asset
1116:Cash Equivalent	1116	Cash Equivalent	Asset
1117:Investment Pool Participation	1117	Investment Pool Participation	Asset
1125:Construction in Progress	1125	Construction in Progress	Asset
1129:Deferred Expenditures	1129	Deferred Expenditures	Asset
1131:Due From Foundation-Endowment	1131	Due From Foundation-Endowment	Asset
1137:Employee Accounts Receivable	1137	Employee Accounts Receivable	Asset
1139:Equipment	1139	Equipment	Asset
1140:GASB68 Defrred Outflow Pension	1140	GASB68 Defrred Outflow Pension	Asset
1141:Clearing Account (Cash)	1141	Clearing Account (Cash)	Asset
1144:Interfunds	1144	Interfunds	Asset
1145:Inventory	1145	Inventory	Asset
1146:Investments	1146	Investments	Asset
1166:Land	1166	Land	Asset

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1167:Late Charges Assessed	1167	Late Charges Assessed	Asset
1168:Library Books	1168	Library Books	Asset
1172:Loan Principal Collected	1172	Loan Principal Collected	Asset
1173:Loan Receivable	1173	Loan Receivable	Asset
1179:Non-Structural Improvements	1179	Non-Structural Improvements	Asset
1180:Principal Cancelled - Military - After	1180	Principal Cancelled - Military - After	Asset
1191:Principal Cancelled - VA Disability	1191	Principal Cancelled - VA Disability	Asset
1212:Principal Cancelled - Special Ed - 30%	1212	Principal Cancelled - Special Ed - 30%	Asset
1213:20% Perkins Early Intervention/Family Svcs	1213	20% Perkins Early Intervention/Family Svcs	Asset
1214:30% Perkins Early Intervention/Family Svcs	1214	30% Perkins Early Intervention/Family Svcs	Asset
1216:15% Perkins Early Intervention/Family Svcs	1216	15% Perkins Early Intervention/Family Svcs	Asset
1217:Principal Cancelled - Teacher Shortage - 12%	1217	Principal Cancelled - Teacher Shortage - 12%	Asset
1222:Prepayments Student Accounts	1222	Prepayments Student Accounts	Asset
1223:Principal Adjustments - Other	1223	Principal Adjustments - Other	Asset
1224:Principal Assigned to Federal Government	1224	Principal Assigned to Federal Government	Asset
1225:Principal Cancelled - Head Start - 15%	1225	Principal Cancelled - Head Start - 15%	Asset
1226:Principal Cancelled - Health Service - 15%	1226	Principal Cancelled - Health Service - 15%	Asset
1227:Principal Cancelled - Health Service - 20%	1227	Principal Cancelled - Health Service - 20%	Asset
1228:Principal Cancelled - Health Service - 30%	1228	Principal Cancelled - Health Service - 30%	Asset
1229:Principal Cancelled - Pre-K/Child Care	1229	Principal Cancelled - Pre-K/Child Care	Asset
1230:Principal Cancelled - Speech/Lang Path 30%	1230	Principal Cancelled - Speech/Lang Path 30%	Asset
1231:Principal Cancelled - After - 15%	1231	Principal Cancelled - After - 15%	Asset
1232:Principal Cancelled - After - 20%	1232	Principal Cancelled - After - 20%	Asset
1233:Principal Cancelled - After - 30%	1233	Principal Cancelled - After - 30%	Asset

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1234:Principal Cancelled - Teacher Shortage - 15%	1234	Principal Cancelled - Teacher Shortage - 15%	Asset
1235:Principal Cancelled - Teacher Shortage - 20%	1235	Principal Cancelled - Teacher Shortage - 20%	Asset
1236:Principal Cancelled - Teacher Shortage - 30%	1236	Principal Cancelled - Teacher Shortage - 30%	Asset
1237:Principal Cancelled - Special Ed - 15%	1237	Principal Cancelled - Special Ed - 15%	Asset
1238:Principal Cancelled - Special Ed - 20%	1238	Principal Cancelled - Special Ed - 20%	Asset
1246:Principal Cancelled - Teaching - Prior - 10%	1246	Principal Cancelled - Teaching - Prior - 10%	Asset
1247:Principal Cancelled - Teaching - Prior - 15%	1247	Principal Cancelled - Teaching - Prior - 15%	Asset
1249:Principal Cancelled - Death	1249	Principal Cancelled - Death	Asset
1250:Principal Cancelled - Disability	1250	Principal Cancelled - Disability	Asset
1251:Principal Cancelled - Military - Prior	1251	Principal Cancelled - Military - Prior	Asset
1253:Principal Cancelled - Bankruptcy	1253	Principal Cancelled - Bankruptcy	Asset
1254:Principal Cancelled - Volunteer Svc	1254	Principal Cancelled - Volunteer Svc	Asset
1256:Reserve From Late Chg Assessed	1256	Reserve From Late Chg Assessed	Asset
1257:Sponsored Programs Receivables	1257	Sponsored Programs Receivables	Asset
1258:Sponsored Programs Unbilled Receivables	1258	Sponsored Programs Unbilled Receivables	Asset
1261:Cash Advances	1261	Cash Advances	Asset
1264:V W Pearson Loan Fd Adv Collected (7300)	1264	V W Pearson Loan Fd Adv Collected (7300)	Asset
1266:V W Pearson Loan Fund Advances (7300)	1266	V W Pearson Loan Fund Advances (7300)	Asset
1270:Deferred outflows related to other post employment benefits	1270	Deferred outflows related to other post employment benefits	Asset
1271:Other noncurrent assets	1271	Other noncurrent assets	Asset
1273:Other current assets	1273	Other current assets	Asset
1274:Funds Held in Trust	1274	Funds Held in Trust	Asset
1275:Infrastructure	1275	Infrastructure	Asset
1276:Due From Federal Government	1276	Due From Federal Government	Asset

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1277:Accounts Receivable (Manual)	1277	Accounts Receivable (Manual)	Asset
1280:Livestock	1280	Livestock	Asset
1281:Other than Land, Buildings, Equipment	1281	Other than Land, Buildings, Equipment	Asset
1282:Capitalized Software	1282	Capitalized Software	Asset
1283:Works of Art	1283	Works of Art	Asset
1284:Intangible Assets	1284	Intangible Assets	Asset
1285:Principal Cancelled - Fire Fighter 15%	1285	Principal Cancelled - Fire Fighter 15%	Asset
1286:Principal Cancelled - Fire Fighter 20%	1286	Principal Cancelled - Fire Fighter 20%	Asset
1287:Principal Cancelled - Speech/Lang Path 15%	1287	Principal Cancelled - Speech/Lang Path 15%	Asset
1288:Principal Cancelled - Speech/Lang Path 20%	1288	Principal Cancelled - Speech/Lang Path 20%	Asset
1289:Asset Sale Clearing	1289	Asset Sale Clearing	Asset
1999:ZERO BALANCE CLEARING	1999	ZERO BALANCE CLEARING	Asset
2001:A E Phillips Tuition by Fiscal Year	2001	A E Phillips Tuition by Fiscal Year	Liability
2006:Accounts Payable	2006	Accounts Payable	Liability
2042:Accounts Payable Other	2042	Accounts Payable Other	Liability
2072:Accrued Salaries Payable	2072	Accrued Salaries Payable	Liability
2073:Clearing Account (Agency)	2073	Clearing Account (Agency)	Liability
2075:Adjustment Account	2075	Adjustment Account	Liability
2093:GASB75 Deferred Inflows OPEB	2093	GASB75 Deferred Inflows OPEB	Liability
2108:Bonds Payable	2108	Bonds Payable	Liability
2114:Capitalized Lease Oblig	2114	Capitalized Lease Oblig	Liability
2120:Compensated Absences	2120	Compensated Absences	Liability
2144:Deferred Revenue	2144	Deferred Revenue	Liability
2148:Deferred Revenue Tech Express	2148	Deferred Revenue Tech Express	Liability
2159:Unapplied Deposits	2159	Unapplied Deposits	Liability
2198:GASB68 Deferred Inflows Pension	2198	GASB68 Deferred Inflows Pension	Liability
2199:Clearing Account (GRF)	2199	Clearing Account (GRF)	Liability
2242:Loan Clearing Account	2242	Loan Clearing Account	Liability

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2256:Noncurrent Capital Lease Oblig	2256	Noncurrent Capital Lease Oblig	Liability
2258:NRA Fed Withholding Tax Payable	2258	NRA Fed Withholding Tax Payable	Liability
2266:Other Post Employment Benefits	2266	Other Post Employment Benefits	Liability
2279:Pool Part-Class 1	2279	Pool Part-Class 1	Liability
2280:Pool Part-Class 2	2280	Pool Part-Class 2	Liability
2281:Pool Part-Class 3	2281	Pool Part-Class 3	Liability
2282:Pool Part-Class 4	2282	Pool Part-Class 4	Liability
2283:Pool Part-Class 5	2283	Pool Part-Class 5	Liability
2284:Pool Part-Class 6	2284	Pool Part-Class 6	Liability
2285:Pool Part-Class 7	2285	Pool Part-Class 7	Liability
2286:Pool Part-Class 8	2286	Pool Part-Class 8	Liability
2287:Pool Part-Class 9	2287	Pool Part-Class 9	Liability
2288:Prior Fed Fin Aid Pgm/Adjustments	2288	Prior Fed Fin Aid Pgm/Adjustments	Liability
2289:Prior Student Accounts Written Off	2289	Prior Student Accounts Written Off	Liability
2297:Retainage Payable	2297	Retainage Payable	Liability
2323:State Withholding Tax Payable	2323	State Withholding Tax Payable	Liability
2327:Student Excess Credit Payable	2327	Student Excess Credit Payable	Liability
2328:Student Refunds Owed	2328	Student Refunds Owed	Liability
2339:Third Party Payments	2339	Third Party Payments	Liability
2345:Unallocated Interest Earned	2345	Unallocated Interest Earned	Liability
2377:Visa Charges Unallocated	2377	Visa Charges Unallocated	Liability
2378:Visa Service Charge Ndsl	2378	Visa Service Charge Ndsl	Liability
2385:3rd Party Benefits	2385	3rd Party Benefits	Liability
2386:Unapplied Payments	2386	Unapplied Payments	Liability
2387:Accounts Payable (Manual)	2387	Accounts Payable (Manual)	Liability
2388:Receipt Accrual	2388	Receipt Accrual	Liability
2389:Procurement Card Payable	2389	Procurement Card Payable	Liability
2390:Travel Card Payable	2390	Travel Card Payable	Liability
2391:Escheatment Payable	2391	Escheatment Payable	Liability
2392:Other Agencies	2392	Other Agencies	Liability

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2393:Deferred inflows related to other post employment benefits	2393	Deferred inflows related to other post employment benefits	Liability
2394:Internal Payroll Deductions	2394	Internal Payroll Deductions	Liability
2500:Workday Payroll Net Pay	2500	Workday Payroll Net Pay	Liability
2502:Expense Payable	2502	Expense Payable	Liability
2999:Suspense - Payroll Deductions	2999	Suspense - Payroll Deductions	Liability
3005:Fund Balance	3005	Fund Balance	Fund Balance
3008:OPEB	3008	OPEB	Fund Balance
3009:Prior Year Activity	3009	Prior Year Activity	Fund Balance
3012:Reserve-Compensated Absences	3012	Reserve-Compensated Absences	Fund Balance
3014:Unfunded Pension Liability Fund Balance	3014	Unfunded Pension Liability Fund Balance	Fund Balance
3100:Reserve for Encumbrances	3100	Reserve for Encumbrances	Fund Balance
3101:Reserve for Payroll Encumbrances	3101	Reserve for Payroll Encumbrances	Fund Balance
3102:Reserve for Fringe Benefit Encumbrances	3102	Reserve for Fringe Benefit Encumbrances	Fund Balance
3200:Reserve for Pre-Encumbrances	3200	Reserve for Pre-Encumbrances	Fund Balance
3201:Reserve for Payroll Pre-Encumbrances	3201	Reserve for Payroll Pre-Encumbrances	Fund Balance
3202:Reserve for Fringe Benefit Pre-Encumbrances	3202	Reserve for Fringe Benefit Pre-Encumbrances	Fund Balance
4003:Advertising Income	4003	Advertising Income	Revenue
4004:Athletics Revenue	4004	Athletics Revenue	Revenue
4006:Commissions Income	4006	Commissions Income	Revenue
4007:Endowment Income	4007	Endowment Income	Revenue
4009:Other Federal Revenue	4009	Other Federal Revenue	Revenue
4010:Federal Grants and Contracts	4010	Federal Grants and Contracts	Revenue
4011:Fees - Other	4011	Fees - Other	Revenue
4013:Funds Transfer	4013	Funds Transfer	Revenue
4017:Investment Income	4017	Investment Income	Revenue
4018:Local Appropriations	4018	Local Appropriations	Revenue
4019:Local Grants and Contracts	4019	Local Grants and Contracts	Revenue
4020:Statutory Dedication	4020	Statutory Dedication	Revenue

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4021:Student Lab Fees	4021	Student Lab Fees	Revenue
4023:Other Mandated Fees	4023	Other Mandated Fees	Revenue
4024:Other Self Generated Funds	4024	Other Self Generated Funds	Revenue
4025:Other Student Fees	4025	Other Student Fees	Revenue
4026:Private Grants and Contracts	4026	Private Grants and Contracts	Revenue
4030:Rental Income	4030	Rental Income	Revenue
4031:Retirement of Indebtedness	4031	Retirement of Indebtedness	Revenue
4032:Royalties & Patents	4032	Royalties & Patents	Revenue
4033:Sales and Services of Educational Activities	4033	Sales and Services of Educational Activities	Revenue
4034:Sales Revenue	4034	Sales Revenue	Revenue
4035:State Appropriations	4035	State Appropriations	Revenue
4036:State Facility Planning	4036	State Facility Planning	Revenue
4037:State Funded Endowments	4037	State Funded Endowments	Revenue
4038:State Grants and Contracts	4038	State Grants and Contracts	Revenue
4040:Student Loan Fund Income	4040	Student Loan Fund Income	Revenue
4043:Student Tuition & Fees	4043	Student Tuition & Fees	Revenue
4046:Gift Revenue	4046	Gift Revenue	Revenue
4047:Capital grants and gifts	4047	Capital grants and gifts	Revenue
4048:Related Benefits Recovery	4048	Related Benefits Recovery	Revenue
4050:F&A Recovery	4050	F&A Recovery	Revenue
4051:Other Nonoperating Revenue	4051	Other Nonoperating Revenue	Revenue
4999:Year End Close Out	4999	Year End Close Out	Revenue
5001:Debt Services	5001	Debt Services	Expenditures
5003:Distribution	5003	Distribution	Expenditures
5004:General Acquisitions	5004	General Acquisitions	Expenditures
5005:Interagency Transfers	5005	Interagency Transfers	Expenditures
5007:Library Acquisitions	5007	Library Acquisitions	Expenditures
5008:Major Repairs	5008	Major Repairs	Expenditures
5009:Other Operating Services	5009	Other Operating Services	Expenditures
5010:Other Charges	5010	Other Charges	Expenditures
5011:Other Compensation	5011	Other Compensation	Expenditures

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5012:Professional Services	5012	Professional Services	Expenditures
5013:Related Benefits	5013	Related Benefits	Expenditures
5014:Salaries	5014	Salaries	Expenditures
5015:Supplies	5015	Supplies	Expenditures
5016:Transfers	5016	Transfers	Expenditures
5017:Travel	5017	Travel	Expenditures
5019:Depreciation Expense	5019	Depreciation Expense	Expenditures
5020:Other expenses, net	5020	Other expenses, net	Expenditures
5021:Scholarships and Fellowships	5021	Scholarships and Fellowships	Expenditures
5022:Interest Expense	5022	Interest Expense	Expenditures
5023:Utilities	5023	Utilities	Expenditures
5024:Telephone	5024	Telephone	Expenditures
5025:Marketing and Advertising	5025	Marketing and Advertising	Expenditures
5026:Rentals	5026	Rentals	Expenditures
5027:Insurance	5027	Insurance	Expenditures
5028:Discounts Taken	5028	Discounts Taken	Expenditures
5029:Impairment	5029	Impairment	Expenditures
5030:Bad Debt Write Off	5030	Bad Debt Write Off	Expenditures
5032:Student Loan Fund Expense	5032	Student Loan Fund Expense	Expenditures
5033:Asset Disposal Gain / Loss	5033	Asset Disposal Gain / Loss	Expenditures
5050:F&A Expense	5050	F&A Expense	Expenditures
9996:Variance - Inter Department Eliminations	9996	Variance - Inter Department Eliminations	Expenditures
9997:Suspense - PCard	9997	Suspense - PCard	Expenditures
9998:Suspense - Payroll Earnings	9998	Suspense - Payroll Earnings	Expenditures
9999:Suspense - Payroll Expense	9999	Suspense - Payroll Expense	Expenditures