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COMMISSIONER OF ADMINISTRATION

State of Louisiana

Division of Administration

Office of Statewide Reporting and Accounting Policy

June 22, 2015

OSRAP MEMORANDUM 15-34

TO: All ISIS State Agencies

FROM: John McLean, CPA
Director

SUBJECT: Instructions for Preparation of the Annual Fiscal Report (AFR)

Enclosed are the instructions and forms necessary for the completion of your reporting entity's Annual Fiscal Report (AFR) for the period ending June 30, 2015. The Office of Statewide Reporting and Accounting Policy (OSRAP) will prepare all of the depreciation schedules for movable property and buildings.

As in prior fiscal years, you will obtain the "lead" schedules for Schedules 1, 3, and 4 from BUNDL. There were no changes made to these forms. In an effort to aid agencies, applicable information in ISIS has been accumulated and the schedules produced. The lead schedules are to be returned with your completed AFR packet. DO NOT RETYPE THE LEAD SCHEDULES. Add the changes in the adjustment column on all schedules and adjust accordingly. OSRAP will provide the information needed for Note L (payroll accrual). You may contact your assigned analyst after July 25th to obtain this information. Please provide GASB 34 accruals on Schedule 14.

Schedules 1, 3, and 4 will be in BUNDL after the 8/15/15 close. The ISIS report numbers are 4G31, 4G32, and 4G33, respectively. **Any changes that are needed on these schedules should be made on the original. Also, any payments for delivery dates on or before 6/30 paid with Current Year Appropriations (4G03), which appear on the Schedule 1, will be in BUNDL. To verify column 2 on Schedule 1, the 2014 4G03 Report will be in BUNDL in archives.**

Several notes have been deleted for fiscal year 2014-15. These include: Summary of Significant Accounting Policies, certain disclosures in Note C, Capital Lease Assets, Seeds, Encumbrances, Leave, Pass-Through Grants, Government Mandated Nonexchange Transactions (Grants), Infrastructure, and Employee Termination Benefits.

Three new GASB statements are being implemented this year. Governmental Accounting Standards Board (GASB) Statement 68, *Accounting and Financial Reporting for Pensions,*

and GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date, an amendment to GASB 68* are effective for the fiscal ended June 30, 2015. GASB 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

There are no new schedules or note disclosure added to the ISIS packet due to the implementation of GASB 68 and 71. OSRAP will use information from the Employer Pension Reports and other data to obtain the necessary information.

GASB Statement No. 69 (GASB 69), *Government Combinations and Disposals of Government Operations*, establishes accounting and financial reporting standards for government combinations and for disposals of government operations that have been transferred or sold. Government combinations include a variety of transactions referred to as mergers, acquisitions, and transfers of operations. Combinations could involve combinations between governmental entities, combinations between a governmental entity and a not-for-profit or for-profit entity, and mergers and acquisitions of less than an entire legal entity. For more information related to GASB 69 see OSRAP Memo 15-14 (http://www.doa.louisiana.gov/OSRAP/library/memos/15/OSRAP1511.pdf).

As in the past, agencies should consider materiality before making adjustments to ISIS-generated schedules. Remember your agency reports are intended "to present fairly, in all *material* respects, the financial operations" of your agency. In this regard, the following table will be the basis for determining materiality and will assist you in your decision to adjust the system reports or submit them unchanged. If your aggregate adjustments are $100,000 or more, we ask that you adjust the lead schedules regardless of the conclusions drawn from the materiality table. Additionally, in deciding whether adjustments should be made, you should use the aggregate amount of all adjustments. For example, if you have $300,000 in expenditures with five adjustments totaling $15,000 or more, you should record the adjustment. Each adjustment does not stand on its own. Materiality under the sliding scale method may be determined by multiplying the appropriate factor below by total revenues or expenditures. Using the table, apply the corresponding factor, interpolating as necessary between two factors.

Revenues/Expenditures	Factor
$ 300,000	.050
1,000,000	.017
5,000,000	.015

Materiality factors are designed as an aid in completing the AFR. To ensure that the materiality table shown above is not impacting the state's CAFR adversely, keep a record of all the differences you discover and do not include these on your financial reports. *This list of*

differences must be forwarded with the AFR packet to both the Louisiana Legislative Auditor and this office.
The forms and instructions are designed to meet the general needs of most reporting units; however, this should not preclude adaptations (after approval from this office) for units having unique reporting situations.

You are not required to submit copies of system reports with your AFR (except Schedules 1, 3, and 4). Please do **not** submit appropriation reports, agency trial balances, copies of any ad hoc reports, **nor the AFR instructions (pages 1-14)**.

Any changes from last year in the instructions, AFR, and notes appear in **bold lettering**. The completed packet should include the following:

1. Schedule 1 (General Operating Appropriation Funds, Schedule of Revenues and Expenditures - Budgetary Comparison, Current Year Appropriation –Budget - Legal Basis)
2. Schedule 3 (Schedule of Appropriated Revenue by Type - General Operating Appropriation Funds)
3. Schedule 3-1 (Schedule of Adjustments Due to Cash Basis Programs)
4. Schedule 4 (Schedule of Non-Appropriated Major State Revenue and Income Not Available)
5. Schedule 6 (Non- Appropriated Other Funds- Schedule of Revenues, Expenditures and Changes in Fund Balance)
6. Schedule 6-1 (Escrow Fund Schedule of Revenues, Expenditures, and Changes in Balances)
7. Schedule 10 (Schedule of Per Diem Paid Board/Commission Members)
8. Schedule 13 (Schedule of Interagency Receipts)
9. Schedule 14 (GASB 34 Revenue Accruals)
10. Schedule 14A (GASB 34 Expenditure Accruals)
11. Schedule 15 (Comparison Figures)
12. Schedule 16 (Cooperative Endeavors)

OSRAP has created the Financial Reporting and Accounting Support Portal (the portal) to electronically capture data for the compilation of the Schedule of Expenditures of Federal Awards (SEFA) for the year ending June 30, 2015. The portal is replacing the Schedule 8's. SEFA users will be notified when the web application is available.

The deadline to submit the AFR packet is August 31, 2015. This packet is on OSRAP's website at http://www.doa.la.gov/OSRAP/afrpackets.htm (select "ISIS"). An appendix to the AFR packets, which provides more detail on certain notes, may be found as a separate packet on OSRAP's website (see link above; select AFR Appendix).

Please return **two** completed hard copies to OSRAP, Post Office Box 94095, Baton Rouge, LA 70804-9095. Please **do not staple the reports; use a binder clip. Only one original signed affidavit is necessary.** Note that the affidavit sent to the OSRAP must be the original, signed

and notarized document, **while the affidavit sent to the Louisiana Legislative Auditor (LLA) should be sent electronically.**

A copy of the AFR should be electronically forwarded to the (LLA) along with the affidavit to LLAFileroom@lla.la.gov. Please send the AFR as a single document in multi-page Tagged Image File Format (TIFF). If you cannot view or send .tif files, please work with your IT staff to download one of the many free TIFF viewers from the internet. All currently supported Microsoft operating systems allow .tif viewing natively, and it is the most common open standard for this purpose. For those who need to image a document as a .tif, the software for your scanner(s), as well as a variety of copiers, should allow this function. If the scanner or copier is not configured to create a .tif, your IT staff (or appropriate designee) should be able to assist. For the most part, Microsoft operating systems will support .tif viewing and imaging. You may also send a single document in multi-page Portable Document Format (PDF) if you have the software/hardware capability. Please do not send zipped files or multiple single-page documents. If you have any questions, need further information, or are unable to forward the AFR electronically to the LLA please contact Donna Melancon-Bourgeois at 225-339-3822 or DMelancon@LLA.la.gov.

If you have any questions concerning the above, contact the OSRAP analyst assigned to your agency per the list on the next page.

JM:mr

Enclosures

AGENCY ASSIGNMENTS

DEPARTMENT	ANALYST	PHONE #	E-MAIL ADDRESS
Office of the Governor:			
01-100 through 01-255	Tonia Jackson	342-8090	tonia.jackson@la.gov
Veterans Affairs	Kathy Porche	219-4442	katherine.porche@la.gov
Judiciary	Tonia Jackson	342-8090	tonia.jackson@la.gov
Elected Officials:			
04-139, 141, 146, 147, 158	Kathy Porche	219-4442	katherine.porche@la.gov
04-148, 165	Kim Dwin	219-4445	kimberly.dwin@la.gov
04-160, 941	Deborah Zundel	342-0710	deborah.zundel@la.gov
Economic Development	Kim Dwin	219-4445	kimberly.dwin@la.gov
Culture, Recreation, and Tourism	Kathy Porche	219-4442	katherine.porche@la.gov
Department of Transportation	Kathy Porche	219-4442	katherine.porche@la.gov
Corrections:			
08-400 through 08-416,451,452	Rhonda Coston	342-1093	rhonda.coston@la.gov
Public Safety:			
08-418, 419, 420	Kim Dwin	219-4445	kimberly.dwin@la.gov
Public Safety:			
08-422 through 425	Rhonda Coston	342-1093	rhonda.coston@la.gov
DHH	Sean Langlois	342-5509	sean.langlois@la.gov
DCFS	Sean Langlois	342-5509	sean.langlois@la.gov
Natural Resources	Kim Dwin	219-4445	kimberly.dwin@la.gov
Revenue and Taxation	Kim Dwin	219-4445	kimberly.dwin@la.gov
Environmental Quality	Deborah Zundel	342-0710	deborah.zundel@la.gov
Workforce Commission	Deborah Zundel	342-0710	deborah.zundel@la.gov
Wildlife	Deborah Zundel	342-0710	deborah.zundel@la.gov
Civil Service:			
17-560, 561, 562, 565	Kathy Porche	219-4442	katherine.porche@la.gov
Civil Service:			
17-563	Kim Dwin	219-4445	kimberly.dwin@la.gov

Education	Sean Langlois	342-5509	sean.langlois@la.gov

AGENCY ASSIGNMENTS

DEPARTMENT	ANALYST	PHONE #	E-MAIL ADDRESS
Special Acts	Tonia Jackson	342-8090	tonia.jackson@la.gov
Other Requirements:			
20-923, 928, 966	Rhonda Coston	342-1093	rhonda.coston@la.gov
20-925	Sean Langlois	342-5509	sean.langlois@la.gov
20-931, 939	Kim Dwin	219-4445	kimberly.dwin@la.gov
20-933, 977	Tonia Jackson	342-8090	tonia.jackson@la.gov

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1. Prepare Schedule 3 (Schedule of Appropriated Revenue by Type - General Operating Appropriation Funds) Note: ISIS agencies should adjust system-generated reports if material differences are found.

2. Prepare Schedule 3-1 (Schedule of Adjustment Due to Cash Basis Programs) for agencies with cash basis programs only.

3. Prepare Schedule 4 (Schedule of Non-Appropriated Major State Revenue and Income Not Available) Note: ISIS agencies should adjust system-generated reports if material differences are found.

4. Prepare Schedule 1 (General Operating Appropriation Funds, Schedule of Revenues and Expenditures - Budgetary Comparison, Current Year Appropriation - Budget - Legal Basis) Note: ISIS agencies should adjust system-generated reports if material differences are found.

5. Prepare Schedule 6 (Schedule of Revenues, Expenditures and Changes in Fund Balance - Non-Appropriated Other Funds)

6. Prepare Schedule 6-1 (Schedule of Revenues, Expenditures, and Changes in Balance - Escrow Fund)

7. Prepare Schedule 10 (Schedule of Per Diem Paid Board (Commission Members), if applicable.

8. Prepare Schedule 13 (Schedule of Interagency Receipts)

9. Prepare Schedule 14 (GASB 34 Revenue Accruals)

10. Prepare Schedule 14A (GASB 34 Expenditure Accruals)

11. Prepare Schedule 15 (Comparison Figures)

12. Prepare Schedule 16 (Cooperative Endeavors)

13. Prepare Note presentations

Schedule 3 is a presentation of Revenue activity for the agency appropriation (general & auxiliary) activities. It is generally intended to reflect ISIS activities and is normally a presentation of financial data on a legal budgetary basis. Non-revenue items (i.e. T100, T110, T120, T130, T150, T170, T180, T190, T195, T200, T210, T220, T300, T310, T340, T350, T360, T370, T375, T380, and T385) are not shown on this schedule. Agencies on central cash management will receive a "lead" Schedule 3. The information on the schedule, as mentioned in the cover letter, is derived from data in ISIS. DO NOT RETYPE THIS LEAD SCHEDULE. Should you have adjustments, make pencil corrections on the lead schedule in Column VII and return it to this office with your packet. Remember adjustments less than those established using the materiality factors shown in the cover letter should not be made. The following is the method used in preparing the lead schedules:

1. In Column I enter the three digit ISIS Means of Financing Appropriation Number associated with the detail appropriated fund source.

2. In Column II enter the four digit ISIS revenue source code for revenue collections in that appropriated fund source.

3. In Column III enter by ISIS revenue source code the total cash receipts received and classified through June 30, 2015 from the June 30, 2015 Organization Responsibility Reports (2G00) or Appropriation Report (2G15). Do not include non-revenue items listed above.

4. Under Column IV enter by ISIS revenue source code the total cash receipts on deposit with the State Treasury but not classified as of June 30, 2015 (assumes classification subsequent to June 30, 2015). Refer to ISIS report 5G25 Prior Year Classification of Deposits on File as of 6/30/15 Report to obtain listing of unclassified receipts and to your July/August monthly transaction listings to determine subsequent classification type.

5. Column V is the total of Columns III and IV.

6. In Column VI enter by ISIS revenue source code the accounts receivable, which were collected and classified between 7/1/15 and 8/14/15, for the reported fiscal year within those appropriated sources, and were not included in either Column III or IV.

7. In Column VII agencies on central cash management would record material modified accrual adjustments to ISIS information. For example, cash received at 6/30 and classified in the 45 days must be footnoted so accounts receivable can be adjusted.

8. Column VIII "Total Revenue" is the total of Columns V, VI and VII. If classifications have been accomplished in accordance with established time frames, this amount should agree with the August 15, 2015 Organization Responsibility Report (2G00) or Appropriation Report (2G15) for fiscal year 2014-2015, except for adjustments in Column VII.

NOTE: The Total Revenue figure may include revenue in excess of budget. Direct General Fund Appropriation and Interim Emergency Board activity are *not* included on this schedule.

Section A is a method of adjusting 2014-2015 ISIS Means of Financing for departments (e.g. DHH) that have cash basis programs (such as Title 18 and/or 19). This schedule provides a means of reflecting revenue accrual data (both 2013-2014 and 2014-2015) using budgetary basis revenue data for those units having cash basis programs. If your agency has Federal cash basis grants, please accrue the revenue that you are to receive to cover the expenditures that have been incurred, if the grant was written with that specification. Units without these programs are not required to complete Schedule 3-1.

1. Column I - Enter the three digit ISIS Means of Financing Appropriation Number associated with each fund.

2. Column II - Enter the total revenue from Column VIII of Schedule 3 by means of financing.

3. Column III - Enter the accrual amounts established in 2013-2014 by means of financing, from the Schedule 3-1, column IV in your fiscal year 2014 AFR.

4. Column IV - Enter the 2015 cash basis program accruals by means of financing, i.e. revenues earned prior to June 30, 2015 but which will be deposited in the 2015-16 fiscal year during the period July 1, 2015 through June 30, 2016.

5. Column V-Equals Column II minus III plus IV.

Section B is a means of adjusting 2014-15 ISIS expenditures for departments that have cash basis programs. If your agency is required to complete this part of 3-1, call your designated analyst at the Office of Statewide Reporting and Accounting Policy for further instructions.

Schedule 4 is a presentation of non-appropriated (INA, major state and other non-appropriated) revenue activity occurring within the agency unit that is not available to finance operations. Although Schedule 4 is a presentation of financial data on a legal budgetary basis, it is normally equivalent to a modified accrual basis. Like Schedule 3, agencies on central cash management will receive a “lead” Schedule 4. DO NOT RETYPE THIS LEAD SCHEDULE. If you have adjustments, make pencil corrections on the lead schedule in Column VIII and return it to this office with your packet. The following is the method used in preparing the "lead" schedule:

1. In Column I enter the three-digit ISIS Appropriation Number and title associated with the Non-Appropriated Fund Source. (Income not available will not have a separate agency appropriation number. All Agencies will use XB2.)

2. In Column II enter the four-digit ISIS revenue organization number for the revenue source being reported.

3. In Column III enter the four-digit ISIS revenue source code.

4. In Column IV for each ISIS revenue source code enter total cash receipts classified through June 30, 2015 from the related ISIS Organization Responsibility Report (2G00). Do not include non-revenue accounts (i.e. T100, T110, T120, T130, T150, T170, T180, T190, T195, T200, T210, T220, T300, T310, T340, T350, T360, T370, T375, T380, and T385, if applicable).

5. In Column V enter, by ISIS revenue source code, the total cash receipts on deposit with the State Treasurer but not classified as of June 30, 2015 which were classified subsequent to June 30, 2015 and prior to August 15, 2015. Refer to 5G25 Prior Year Classification of Deposits on File as of 6/30/15 to obtain listing of unclassified receipts and to your monthly transaction listing to determine subsequent classification.

6. Column VI is the total of Column IV and V.

7. In Column VII, enter by ISIS revenue source code, the accounts receivables, which were collected and classified between 7/1/15 and 8/14/15 for the reported fiscal year and were not included in either Column IV or V.

8. In Column VIII agencies on central cash management would record material modified accrual adjustments (see definition on preceding pages) to ISIS information (e.g. cash received at 6/30 and classified in the 45 days must be footnoted so accounts receivable can be adjusted).

9. Column IX "Total Revenue" is the total of Columns VI, VII, and VIII. If classifications have been accomplished in accordance with established time frames, this amount should agree with the August 15, 2015 Organization Responsibility Report (2G00) (or you can use the ISIS screens) for fiscal year 2014-15, except for any adjustments in Column VIII.

Schedule 1 is intended to represent total general operating activities (both means of financing and expenditure activities authorized in the general and auxiliary appropriations acts) on a legal budgetary basis.

Schedule 1 is a "lead" schedule produced through ISIS. It will be made available to those agencies with expenditures and/or revenues on ISIS. DO NOT RETYPE THIS LEAD SCHEDULE. No adjustments should be made unless the adjustments are greater than those established using the factors discussed in the cover letter. Should you have adjustments, make pencil corrections on the lead schedule in Column IV and return it to this office with your packet. Adjustments to this schedule may include additions to the accrual columns. If you received goods and/or services on or before June 30, 2015 and liquidated these invoices from your fiscal year 2015 appropriations, this amount will not be reflected on your "lead" schedule. Material amounts of such payments may be reflected as an adjustment in Column IV. Material additions to accounts receivable would also be reflected as an agency adjustment in Section A of Column IV.

The following is the method used in preparing the "lead" schedule:

1. In Column I indicate:
   A. Revenues - Total actual year-to-date receipts by Means of Financing (exception GF and IEB indicate total warrants drawn) from June 30, 2015, Appropriation Report. This should equal Column V of Schedule 3 plus any non-revenue activity such as T100, T110, T120, T130, T150, T170, T180, T190, T195, T210, T220, T300, T310, T340, T350, T360, T370, T375, T380, and T385, if applicable. NOTE: T200 should not be included on Schedule 1. NOTE: Increases will be due to unclassified cash and will equal the total of the revenue accounts shown on Run 5G25, *PY Classification of Deposits*.

   B. Expenditures - Total actual year-to-date cash disbursements by programs at June 30, 2015, Appropriation Report by Agency (2G15). NON-ISIS agencies may obtain information from agency financial records.

      NOTE: For ISIS agencies, Column I expenditures are adjusted by system accounts payable, debit memos, and returns of appropriation.

2. In Column II indicate:
   A. Revenues - no information need be reported on these lines unless receipts classified to 2014-15 were recognized in error as revenue in the 2013-14 statement. (Note: This does not include Title 18 and 19 or ineligible patient fees for DHH.)

   B. Expenditures - indicate those payments for goods and services received or rendered on or before June 30, 2014 and liquidated with fiscal year 2014-15 appropriation. ISIS Report 4G03 lists those documents you submitted with a June 30, 2014, or earlier delivery date and liquidated as a fiscal year 2014-15 payment. No adjustments should be made for inaccuracies unless the error is greater than those established using the sliding scale materiality factors discussed in the cover letter.

3. In Column III indicate:
   A. Revenues - Total receivables on a legal budgetary basis by Means of Financing.
      (1) General Fund and IEB receivables should equal the actual prior year warrants drawn and/or reversed between July 1 and August 14, 2015.
      (2) Means of Financing receivables (lines 4 through 10) should equal Column VI on Schedule 3 plus any actual or accrued transfer activity (i.e. T110, T100, T130, T120, and T180) received or disbursed between 07/01/15 and 08/14/15. (Exception: for DHH agencies DO NOT include Title 18/19 accruals on Schedule 1.)

   B. Expenditures – Total accrued liabilities by program may be derived by calculating all expenditures (account type 22) that were recorded during the thirteenth period. This would include system vouchers payable, debit memos, or returns of appropriations. Column III should represent total unliquidated bona fide obligations for goods and services received or rendered on or before 6/30/15. NOTE: ISIS Agencies: Should your June 30, 2015 Agency Trial Balance (2G01) reflect a balance for 6335, Vouchers Payable, you may obtain the breakdown by program from run 1G07B Unscheduled Payment Turnaround Report, and 1G26B EFT Unscheduled Turnaround Report at 6/30/15. Should you have credit memos, increase the appropriate program in Column I and decrease the respective amounts in Column III for the amount of the credit memo. Should you have payables, decrease the appropriate program in Column I and increase the respective amounts in Column III. The ISIS report will show accounts payable without a sign. *Debit memos will have a negative (-) sign beside the number*.

4. In Column IV agencies on ISIS would record accrual adjustments to system information. Remember, you should include all payables that were not liquidated in the 45-day close period with the prior year appropriations; however you should not include future scheduled lease payments that are shown in Note H. Maintain a detailed list of these payables to back up the amount shown on Schedule 1. **DO NOT INCLUDE GASB 34 REVENUE AND EXPENDITURE ACCRUALS.**

5. In Column V indicate the total of Column I, minus Column II, plus Column III, and plus or minus Column IV.

6. In Column VI indicate the revised appropriation amount, which should agree to the Appropriation Report by Agency as of August 15, 2015 or the latest approved BA-7.

7. Column VII "Variance" is the net result of Column VI minus Column V. NOTE: If Column VI is greater than Column V, the variance would be unfavorable for appropriated revenue and favorable for appropriated expenditures. If Column VI is less than Column V, the opposite would be the case.

Schedule 6 is necessary only if the unit has non-appropriated operational activities (i.e. Chapel funds, Inmate Welfare funds, etc). **These funds are not held in the State Escrow Fund, but held by the individual institution for the residents or members.** Due to the possible diversity of activity type, a free format is provided. *Be sure that the "Fund Balance, at beginning of year" equals the "Fund Balance, at end of year" on the prior year's report. Any adjustments to the beginning balance should be placed on the adjustment line.*

Schedule 6-1 is used to account for the **Escrow Fund**, which is on the full accrual basis. This fund will present current year activity, receivables and payables that occurred during the 45-day close, and those amounts attributed to prior year activity and not classified to the system. The "Balance at the beginning of year" should be the amount of the prior year ending balance. This amount is on the full accrual basis and may be different from your system amount for the Prior Year Carryover (T190). If there is a difference, please make a notation. A credit to revenue is an addition/receivable and a debit to revenue is a deduction/payable. If your agency uses an expenditure organization, then expenditures are shown as a deduction/payable.

The Escrow Fund is used to collect assets that are held for others. Those assets held that belong to another state fund or state entity should be removed from the Escrow Fund and not reported on Schedule 6-1 for Escrow. "Removed" means do not show it at all in Escrow on the Schedule 6-1; otherwise including it will overstate your additions and deletions in Escrow because these amounts will also be reported in the other state fund or state entity. One example is taxes paid in protest. These taxes are accounted for in the Escrow Fund, but a portion of the taxes ends up in the General Fund. That portion that ends up in the General Fund will not be included and reported in the Escrow Fund on Schedule 6-1.

GASB provides for this requirement in GASB Statement 34, paragraph 111 as follows: Sometimes an agency fund is used as a *clearing account* to distribute financial resources to other funds of the government, as well as other entities. When this occurs, the portion of the clearing account balance that pertains to the other funds of the state should not be reported in agency funds. Rather, it should be reported as assets in the appropriate funds. The following are some organizations that we know are GASB Statement 34, paragraph 111 organizations that should be removed and not reported on Schedule 6-1.

Agency #	Agency Name	Org #	Org Name	Ultimate Fund Recorded In
100	Executive Office	ER01	Annie E Casey Foundation Esc	BSRF
100	Executive Office	ER02	The Wallace Foundation Esc	BSRF
100	Executive Office	ER03	MacArthur Foundation Esc	BSRF
100	Executive Office	EE01	Annie E Casey Foundation Esc	BSRF
100	Executive Office	EE02	Wallace Foundation	BSRF
100	Executive Office	EE03	MacArthur Foundation Esc	BSRF
100	Executive Office	ER07	MacArthur Escrow 0994944	BSRF
100	Executive Office	EE07	MacArthur Escrow 0994944	BSRF
107	Division of Administration	ERF1	Permanent Supportive Housing	General Fund
107	Division of Administration	ERF2	Case Mgmt - DHAP Esc	General Fund
107	Division of Administration	EEF1	Perm Supportive Housing - Exp	General Fund
107	Division of Administration	EEF2	Case Mgmt – Exp	General Fund
109	Office of Coastal Protection	1594	OCPR Escrow	General Fund
147	STO	7100	Unclaimed Property Reserve	General Fund
147	STO	7122	External Audit Collections	General Fund
148	State Treasurer	R125	Petro - Gas Unclassified	BSRF
148	State Treasurer	R133	Petro - Motor Fuels Unclassified	BSRF
148	State Treasurer	R155	Petro - Sp Fuels Unclassified	BSRF
148	State Treasurer	R160	Petro - Sp Fuels IFTA Unclassified	BSRF
324	LERN Board	E101	LERN Board Esc Rev	General Fund
324	LERN Board	5001	LERN Board Esc Disb	General Fund

419	Office of State Police	4014	Sp Collections – Dr	BSRF
419	Office of State Police	4018	Sp Collections – Cr	BSRF
419	Office of State Police	FEMA	FEMA - Reimb Due to SERF	General Fund

419	Office of State Police	EFEM	Settlements Due to SERF	General Fund
420	Office of Mtr Vehicles	4010	OMV IRP Esc Account (receipts)	BSRF
420	Office of Mtr Vehicles	4001	MV IRP Escrow Account (disb account)	BSRF
420	Office of Mtr Vehicles	4040	Handling Fee – Esc	Capital Outlay Escrow Fd
420	Office of Mtr Vehicles	4041	Handling Fees Settlement	Capital Outlay Escrow Fd
420	Office of Mtr Vehicles	4055	MV Collections - Cr	BSRF
420	Office of Mtr Vehicles	4060	MV Collections - Dr	BSRF
420	Office of Mtr Vehicles	4070	Intrastate Escrow (LA)	BSRF
420	Office of Mtr Vehicles	4075	Interstate Escrow (ACS)	BSRF
420	Office of Mtr Vehicles	5100	Mtr Veh Suspense	BSRF
422	State Fire Marshall	3075	Fire Marshall - Suspense Esc	BSRF
422	State Fire Marshall	3110	Fire Marshall Collections – DR	BSRF
422	State Fire Marshall	3112	Fire Marshall Collections – CR	BSRF
422	State Fire Marshall	ESAM	FM Esc Amusements	BSRF
435	DNR	1563	DNR In-Lieu Mitigation Acct	BSRF
562	Ethics Administration	ESCR	Ethics Adm – Esc	BSRF
562	Ethics Administration	ESCE	Ethics Adm – Esc	BSRF
661	Office of Stu Fin Asst	ER01	Esc - Lumina Found Rev	General Fund
661	Office of Stu Fin Asst	ER02	Esc - Lumina Found Int	General Fund
661	Office of Stu Fin Asst	EE01	Lumina Fnd – Exp	General Fund
850	DEQ	1900	Environmental Refund Acct	Env Trust/Haz Wst Site Clean Up/General Fund
850	DEQ	1905	Esc - Marine Shale	Env Trust/Haz Wst Site Clean Up/General Fund
850	DEQ	2900	Environmental Refund Expense	Env Trust/Haz Wst Site Clean Up/General Fund
850	DEQ	2905	Esc - Marine Shale Expense	Env Trust/Haz Wst Site Clean Up/General Fund

The amounts for Schedule 6-1 can be obtained by adding together organizations that are **not** GASB Statement 34, paragraph 111 organizations from the 2G00, Organization Responsibility Report.

Please provide the GASB Statement 34, paragraph 111 amounts that have been excluded by organization on the Schedule 6-1 and indicate the fund in which the amounts will be ultimately reported.

Note: As all SAP agencies have the payroll clearing subfund, K98, it will no longer be necessary, or possible, for agencies to complete a Schedule 6-1 for payroll clearing accounts.

Schedule 13 is a recapitulation of the total Interagency Receipts (IAT) reported on Schedule 3, as of August 14, 2015.

1. In Column I, list the ISIS Agency Number, if applicable, where the revenue came from. (**Not your agency number. If you do not know the ISIS agency number, leave blank.)**

2. In Column II, list the name of the agency, college, internal service fund, etc. that provided the revenue.

3. In Column III, enter the amount received from each source at June 30, 2015.

4. In Column IV, enter the amount of unclassified cash for each source at June 30, 2015.

5. In Column V, enter the amount of accounts receivable for each source received during the 45 day close.

6. In Column VI, enter the total revenue received from each source and this should equal the sum of columns III, IV, and V.

*****Schedule 13 totals must equal Schedule 3, Line C, Columns III, IV, VI, and VIII totals**.***

DO NOT INCLUDE ANY GASB 34 ACCRUALS OR AGENCY ADJUSTMENTS MADE ON SCHEDULE 3 FOR IAT.

Schedule 14 is for GASB 34 revenue accruals by funding source, organization number, and object. Revenues under the modified accrual basis are recognized when they become measurable and available and are consequently reflected on Schedules 1, 3, 3-1, and 4, for example. Under GASB 34, revenues that have become measurable, regardless of availability, should also be reflected. Record the gross revenues your agency has earned on Schedule 14, which are not reflected on any of the aforementioned schedules. Then list the allowance for uncollectibles by funding sources.

Using Schedules 3 and 4 please complete the following:

Insert the organization numbers and object code that pertains to the revenue that will have a GASB 34 accrual.

Column A – From Schedule 3 use column V and from Schedule 4 use column VI. This will be the total revenue at 6/30.

Column B – Enter your agency adjustment for the revenue.

Column C – Total of columns A plus B.

Column D – From Schedule 3 use column VI and from Schedule 4 use column VII. This will be the total accounts receivable at 8/14.

Column E – Enter your agency adjustment for the accounts receivable.

Column F – Total of columns D plus E.

Column G – Total of columns C plus F. These totals represent column VIII on Schedule 3 and column IX on Schedule 4.

Column H – Full accrual gross adjustments to the revenue/receivable from the prior year. These amounts are on the 2013-14 Schedule 14, column K.

Column I – Full accrual allowance amounts from the prior year. These amounts are on the 2013-14 Schedule 14, column L. This should be a negative amount.

Column J – Total of columns H and I.

Column K – Full accrual gross adjustments to the revenue/receivable for the current year. These amounts are from your agency and must include revenues earned by June 30, 2015 and not recorded in ISIS as well as those recorded in fiscal year 2016 that should have been fiscal year 2015 revenues.

Column L – Full accrual allowance amounts for the current year must be your estimated uncollectibles from the receivables not yet collected. These amounts are from your agency. This should be a negative amount.

Column M – Total of columns K and L.

Column N – Total of full accrual revenue at 6/30. Subtract column J from C.

Column O – Total of full accrual receivable at 8/14. Add columns F and M.

Column P – Total of columns N plus O.

In the last column, list, by source, the amounts included but not expected to be collected in one year.

<u>Schedule 14A is for GASB 34 expenditure accruals by program.</u>

Using Schedule 1, Section B, please complete the following:

Column A – Schedule 1, column I should be used. This will be the total expenditures at 6/30.

Column B – Enter your adjustments from Schedule 1, columns II and any agency adjustment for the expenditures.

Column C – Total of columns A plus B.

Column D – Use column III of Schedule I. This will be the total accounts payable at 8/14.

Column E – Enter your agency adjustment for the accounts payable.

Column F – Total of columns D plus E.

Column G – Total of columns C plus F.

Column H – Full Accrual gross adjustments to the 2013-14 expenditures/payables from the prior year, if applicable. These amounts may be included in your 2013-14 Schedule 14A.

Column I – Full accrual gross adjustments to the expenditures/payables for the current year. These amounts are from your agency.

Column J – Total of full accrual expenditures at 6/30. Subtract column H from C.

Column K – Total of full accrual payables at 8/14. Add columns F and I.

Column L – Total of columns J plus K.

Note A - This amount must agree with the amounts shown by the State Treasurer. List where these monies are being held – i.e. cash in bank, cash on hand, receivable, or payable.

Note B – Indicate the inventory at June 30, 2015.

Note C - Deposits and Investments - The purpose of this note is to disclose the related risk associated with deposits and investments held for the state by financial institutions. Additional information for this note can be found on OSRAP's website (see Appendices Packet, Appendix A, at http://www.doa.louisiana.gov/OSRAP/afrpackets.htm).

1. Deposits with Financial Institutions – We only require disclosure of cash not in the State Treasury. Cash and cash equivalents include only those amounts on deposit in financial institutions and do not include cash on hand or petty cash maintained at your agency.

The total of Cash, Certificates of Deposit, and Other should be your reconciled bank balances at June 30th. The amounts reported in the bank balances section should be the ending balance(s) on your June 30th bank statement(s).

2. Investments - Those investments meeting GASB Statement 31 reporting requirements must be reported at fair value.

If you are reporting investments held outside the State Treasury, you must provide the additional disclosures as requested in Section 3 through 6 of this Note.

Note D - Unearned Revenue will be mainly from Department of Health and Hospitals, Department of Children and Family Services, Department of Education, and Governor's Office of Homeland Security and Emergency Preparedness. This represents the Federal revenue that was received during the fiscal year and not earned.

Note H – Sections 1 and 2 of this note apply only to those arrangements in which the agency is the lessee. *Revenue leases, those leases where the agency is the lessor, are to be reported on this note in Sections 3 and 4*. Do not include intra-agency leases. Intra-agency leases are leases between agencies in the primary government. For instance, if the Dept. of Children and Family Services (DCFS) leases space from Wildlife and Fisheries (WLF), then DCFS should not report this as an operating lease nor should WLF report this as a lessor lease. However, if DCFS leases office space from a component unit (e.g. LSU, Capital Human Services District, etc.), then DCSFS should report this as an operating lease and LSU or the component unit would report it as a lessor lease.

Note I – Related Party Transactions are transactions that an informed observer might reasonably believe reflects considerations other than economic self interest based upon the relationship that exists between the parties to the transaction. Examples of related party transactions include transactions (a) between a government and its related organizations, joint ventures, and jointly governed organizations; (b) between a government and its elected and appointed officials, management, or members of their immediate families; and (c) between a government and trusts for the benefit of employees, such as pension and

other postemployment benefit trusts that are managed by or under the trusteeship of the government's management.

Disclose the following regarding related party transactions:

a. The nature of the relationship(s) involved
b. A description of the transactions, including transactions to which no amounts or nominal amounts were ascribed, for the period for which the AFR is presented, and such other information deemed necessary to gain an understanding of the effects of the transactions on the AFR
c. The dollar amounts of transactions for each of the period for which the AFR is presented and the effects of any change in the method of establishing the terms from that used in the preceding period
d. Amounts due from or to related parties as of 6/30/CY and, if not otherwise apparent, the terms and manner of settlement.

Note K - In-kind contributions are often the result of a non-monetary match for a grant. An example would be the loan of office space by a local government to satisfy a match requirement on a federal grant.

Note L - The totals for this note can be found on the HR Report ZF75, SI Payroll Posting Report, which **will be provided by OSRAP to the agencies**. (Column I must agree with Note R, Payroll and Related Benefits Accrual, from FY 2014.) Remember to list all payroll accruals by program. Regardless of payroll accrual amounts, all sections of this note must be completed.

Note M- You must include any significant activities that occurred after June 30, 2015 that impact your agency and are not already reflected in the financial reports. This will include activities that may impact any subsequent fiscal year's operations and may include impairment of assets, bond sales, settlement of litigation, etc.

Schedule Number

STATE OF LOUISIANA
Annual Fiscal Reports
Fiscal Year Ended June 30, 20__

_____
_____
_____
(Agency Name and Mailing Address)

Send to:
Division of Administration
Office of Statewide Reporting
and Accounting Policy
P. O. Box 94095
Baton Rouge, Louisiana 70804-9095

Send electronically to the
Louisiana Legislative Auditor:

LLAFileroom@lla.la.gov

Physical Address:
1201 North Third Street
Claiborne Building, 6th Floor, Suite 6-130
Baton Rouge, Louisiana 70802

Address:
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

AFFIDAVIT

Personally came and appeared before the undersigned authority, _____ (Name) _____(Title) of_____(Agency) who duly sworn, deposes and says, that the financial reports herewith given present fairly financial information of _____ (agency) at June 30, 20__ and the results of operations for the year then ended in accordance with policies and practices established by the Division of Administration or in accordance with Generally Accepted Accounting Principles as prescribed by the Governmental Accounting Standards Board. Sworn and subscribed before me, this _____ day of _____,____.

_____ _____
Signature of Agency Official NOTARY PUBLIC

Prepared by: _____

Title: _____

Telephone No.: _____

Date: _____

Email:_____

_____

(Agency Name)
STATE OF LOUISIANA
GENERAL OPERATING APPROPRIATION FUNDS
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY COMPARISON
CURRENT YEAR APPROPRIATION (BUDGET - LEGAL BASIS)
FOR THE YEAR ENDED JUNE 30, 2015

Schedule No._____
ISIS Agency No. _____

PROGRAMMATIC BUDGETING

	GENERAL APPROPRIATION						
	Cash Basis I	Adjustment II	Accrual III	Agency Accrual Adj. IV	Total V	Revised Budget VI	Favorable (Unfavorable) VII
A REVENUES							
1 Appropriated by Legislature:							
2 State General Fund	$	$	$	$	$	$	$
3 Interim Emergency Board							
4 Federal Funds							
5 State General Fund by fees and self generated revenues							
6 State General Fund by interagency receipts							
7 Auxiliary funds							
8 Other appropriated fund sources:							
9 _____fund							
10 _____fund							
11 Total appropriated revenue							
B EXPENDITURES (List Programs) Appropriated expenditures:							
12 Program 1							
13 Program 2							
14 Program 3							
15 Program 4							
16 Program 5							
18 Total appropriated expenditures							
19 Excess (deficiency) of appropriated revenues over appropriated expenditures	$	$	$	$	$	$	$

_____

(Agency Name)
STATE OF LOUISIANA
SCHEDULE OF APPROPRIATED REVENUE BY TYPE
GENERAL OPERATING APPROPRIATION FUNDS
FOR YEAR ENDED JUNE 30, 2015

Schedule No._____
ISIS Agency No._____

Appropriated Revenue Fund	ISIS Appr Number I	Revenue Source Code II	Classified Cash Receipts Through June 30, 20___ III	Unclassified Cash Receipts at June 30, 20___ IV	Total Cash Deposit with Treasury (III + IV) V	Accounts Receivable at June 30, 20__ VI	Agency Adjustment to Modified Accrual Only VII	Total Revenue VIII
Federal funds								
A-1 _____	_____	_____	$_____	$_____	$_____	$_____	$_____	$_____
A-2 _____	_____	_____	_____	_____	_____	_____	_____	_____
A-3 _____	_____	_____	_____	_____	_____	_____	_____	_____
A Subtotal - Federal funds			_____	_____	_____	_____	_____	_____
State General Fund by fees and self generated revenues								
B-1 _____	_____	_____	_____	_____	_____	_____	_____	_____
B-2 _____	_____	_____	_____	_____	_____	_____	_____	_____
B-3 _____	_____	_____	_____	_____	_____	_____	_____	_____
B Subtotal - General Fund by fees and self generated			_____	_____	_____	_____	_____	_____
State General Fund by interagency receipts								
C-1 _____	_____	_____	_____	_____	_____	_____	_____	_____
C-2 _____	_____	_____	_____	_____	_____	_____	_____	_____
C Subtotal - General Fund by interagency receipts			_____	_____	_____	_____	_____	_____
Auxiliary funds								
D-1 _____	_____	_____	_____	_____	_____	_____	_____	_____
D-2 _____	_____	_____	_____	_____	_____	_____	_____	_____
D-3 _____	_____	_____	_____	_____	_____	_____	_____	_____
D Subtotal - Auxiliary funds			_____	_____	_____	_____	_____	_____
Other funds								
E-1 _____	_____	_____	_____	_____	_____	_____	_____	_____
E-2 _____	_____	_____	_____	_____	_____	_____	_____	_____
E-3 _____	_____	_____	_____					
E Subtotal - Other funds			_____	_____	_____	_____	_____	_____
F Total appropriated revenue			$ _____	$ _____	$ _____	$ _____	$ _____	$ _____

(Agencies with cash basis programs only)

_____
(Agency Name)
STATE OF LOUISIANA
SCHEDULE OF ADJUSTMENTS DUE TO CASH BASIS PROGRAMS
JUNE 30, 2015

Schedule No. _____
ISIS Agency No. _____

A. Appropriated Revenues/Fund Source and Type	ISIS Appropriation Number I	Total Revenue (Column VIII from Schedule 3) II	Cash Basis Program Accrual From 2013-2014 AFR III	Cash Basis Program Accrual For 2014-2015 IV	Adjusted Revenue For 2014-2015 V
1. Federal Funds	_____	$_____	$_____	$_____	$_____
2. State funds by fees and self-generated revenue	_____	_____	_____	_____	_____
3. State General Funds by interagency receipts	_____	_____	_____	_____	_____
4. State funds by auxiliary	_____	_____	_____	_____	_____
5. State funds by other	_____	_____	_____	_____	_____
6. Total		$_____	$_____	$_____	$_____

B. Appropriated expenditure	ISIS Appropriation Number	Total Expenditure Schedule I	Cash Basis Program Accrual From 2013-2014 AFR	Cash Basis Program Accrual for 2014-2015	Adjusted Expenditure For 2014-2015
7. Program 1	_____	$ _____	$ _____	$ _____	$ _____
8. Program 2	_____	_____	_____	_____	_____
9. Program 3	_____	_____	_____	_____	_____
10. Program 4	_____	_____	_____	_____	_____
11. Program 5	_____	_____	_____	_____	_____
12.	_____	_____	_____	_____	_____
13.	_____	_____	_____	_____	_____
14.	_____	_____	_____	_____	_____
15.	_____	_____	_____	_____	_____
16.	_____	_____	_____	_____	_____
17. Total Expenditures		$_____	$_____	$_____	$_____

_____

(Agency Name)
STATE OF LOUISIANA
SCHEDULE OF NON APPROPRIATED (MAJOR STATE REVENUE & INCOME NOT AVAILABLE)
FOR THE YEAR ENDED JUNE 30, 2015

Schedule No._____
ISIS Agency No. _____

	ISIS Appropriation Number and Title I	Revenue Organization Number II	Revenue Source Code III	Classified Cash Receipts through June 30, 20___ IV	Unclassified Cash Receipts at June 30, 20___ V	Total Cash on Deposit with Treasury (IV + V) VI	Accounts Receivable at June 30, 20___ VII	Agency Adjustment to Modified Accrual Only VIII	Total Revenue IX
	Income not available:								
A-1	_____	_____	_____	$_____	$_____	$_____	$_____	$_____	$_____
A-2	_____	_____	_____	_____	_____	_____	_____	_____	_____
A-3	_____	_____	_____	_____	_____	_____	_____	_____	_____
A-4	_____	_____	_____	_____	_____	_____	_____	_____	_____
A	Subtotal Income not available			_____	_____	_____	_____	_____	_____
	Major State Revenue:								
B-1	_____	_____	_____	_____	_____	_____	_____	_____	_____
B-2	_____	_____	_____	_____	_____	_____	_____	_____	_____
B-3	_____	_____	_____	_____	_____	_____	_____	_____	_____
B-4	_____	_____	_____	_____	_____	_____	_____	_____	_____
B-5	_____	_____	_____	_____	_____	_____	_____	_____	_____
B-6	_____	_____	_____	_____	_____	_____	_____	_____	_____
B-7	_____	_____	_____	_____	_____	_____	_____	_____	_____
B-8	_____	_____	_____	_____	_____	_____	_____	_____	_____
B-9	_____	_____	_____	_____	_____	_____	_____	_____	_____
B	Subtotal Major State Revenue			_____	_____	_____	_____	_____	_____
	Other Non-Appropriated:								
C-1	_____	_____	_____	_____	_____	_____	_____	_____	_____
C-2	_____	_____	_____	_____	_____	_____	_____	_____	_____
C-3	_____	_____	_____	_____	_____	_____	_____	_____	_____
C	Subtotal Other Non-Appropriated			_____	_____	_____	_____	_____	_____
D	Total Non Appropriated Fund Sources			$_____	$_____	$_____	$_____	$_____	$_____

(Agency Name)
STATE OF LOUISIANA
NON APPROPRIATED OTHER FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2015

Schedule No. _____
ISIS Agency No. _____

				TOTAL
REVENUES (Full Accrual)				
	$	$	$	$
Total Revenues				
EXPENSES (Full Accrual)				
	$	$	$	$
Total Expenses				
Excess (deficiency) of revenues over expenses				
Fund balances at beginning of year				
Adjustments				
Fund balances at end of year	$	$	$	$

ISIS Agency No._____
Schedule No._____

STATE OF LOUISIANA
_____(agency)
ESCROW FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN BALANCES
FOR THE YEAR ENDED JUNE 30, 2015

List the ISIS organizations associated with the escrow activity below:
_____, _____, _____, _____

Balance at beginning of year	$ _____
Revenues (additions July 1, 2014 through June 30, 2015)	
_____	_____
_____	_____
_____	_____
Expenditures (deductions July 1, 2014 through June 30, 2015)	
_____	_____
_____	_____
_____	_____
Balance as of June 30, 2015	_____
Accruals	
Receivables:	
Amount classified in 2015 (July 1, 2015 through August 14, 2015)	_____
*Amount classified in 2016 (July 1, 2015 through August 14, 2015)	_____
**Amount not classified as of August 14, 2015 (GASB 34 full accrual)	_____
Payables:	
Amount paid in 2015 (July 1, 2015 through August 14, 2015)	_____
*Amount paid in 2016 (July 1, 2015 through August 14, 2015)	_____
**Amount not paid as of August 14, 2015 (GASB 34 full accrual)	_____
Balance at end of year	$ _____

*Should be accruals for prior year activity but reflected in the 2016 fiscal year.
**Should be accruals for prior year activity not yet reflected in the financial system.

Disclose GASB 34 Paragraph 111 amounts by organization not included in this schedule, and the ultimate fund in which they are recorded (see instructions):

Agency	**Organization**	**Amount**	**Ultimate Fund Recorded In**
_____	_____	$ _____	_____
_____	_____	$ _____	_____
_____	_____	$ _____	_____
	Total	$ _____	

Prepared By_____
Telephone_____ Email_____

Schedule No._____
ISIS Agency No._____

STATE OF LOUISIANA
SCHEDULE OF PER DIEM PAID BOARD (COMMISSION) MEMBERS, BY FUND
FOR THE YEAR ENDED JUNE 30, 2015

NAME	NUMBER	AMOUNT
		$
TOTAL		$

The per diem payments are authorized by Louisiana Revised Statute and are presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Legislature.

NOTE: Provide a separate copy of this schedule for each board (commission) by fund (appropriation).

Schedule No._____

ISIS Agency No._____

SCHEDULE OF INTERAGENCY RECEIPTS
FOR THE YEAR ENDED JUNE 30, 2015

I	II	III	IV	V	VI
Agency Number	Source	Classified June 30, 2015	Unclassified June 30, 2015	Accounts Receivable on a Modified Accrual Basis	Totals
_____	_____	$_____	$_____	$_____	$_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
	Total	$_____	$_____	$_____	$_____

GASB 34 REVENUE ACCRUALS FOR THE YEAR ENDED JUNE 30, 2015
(rounded to dollars)

Schedule Number _____
ISIS Agency Number_____

			A	B	C (A + B)	D	E	F (D + E)	G (C+F)	H	I	J (H+I)
			MODIFIED ACCRUAL							PRIOR YEAR FULL ACCRUAL ADJUSTMENTS		
			Revenue @ 6/30			Receivable						
	Organization #	Object	Per ISIS	Agency Adj.	Per Agency	Per ISIS	Agency Adj.	Per Agency	Total	Gross Adj. to Rev./Rec.	Allowance Amount	Total
Schedule 3												
Federal Funds:			$	$	$ -	$	$	$ -	$ -	$	$	$ -
					-			-	-			-
Self Generated												
					-			-	-			-
					-			-	-			-
					-			-	-			-
					-			-	-			-
					-			-	-			-
Total – Schedule 3			-	-	-	-	-	-	-	-	-	-
Schedule 4												
INA					-			-	-			-
					-			-	-			-
Major State Revenue:												
					-			-	-			-
					-			-	-			-
					-			-	-			-
					-			-	-			-
					-			-	-			-
					-			-	-			-
					-			-	-			-
					-			-	-			-
Total – Schedule 4			$	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule 14 (continued)

			K	L	M (K+L)	N (C-J)	O (F+M)	P (N+O)	
			CURRENT YEAR FULL ACCRUAL ADJUSTMENTS			FULL ACCRUAL REVENUES			
	Organization #	Object	Gross Adj. to Rev./Rec.	Allowance Account	Total	Revenue @ 6/30	Receivable	Total	Amount not expected to be collected In one year
Schedule 3									
Federal Funds:									
			$	$	$ -	$	$	$ -	$
					-			-	
					-			-	
					-			-	
					-			-	
Self Generated:									
					-			-	
					-			-	
					-			-	
					-			-	
					-			-	
					-			-	
					-			-	
Total – Schedule 3			-	-	-	-	-	-	-
Schedule 4									
INA					-			-	
					-			-	
Major State Revenue:									
					-			-	
					-			-	
					-			-	
					-			-	
					-			-	
					-			-	
					-			-	
					-			-	
Total - Schedule 4			$ -	$ -	$ -	$ -	$ -	$ -	$ -

Schedule 14 (concluded)

GASB 34 EXPENDITURE ACCRUALS FOR THE YEAR ENDED JUNE 30, 2015

(rounded in dollars)

Schedule Number_____

ISIS Agency Number_____

	A	B	C	D	E	F	G	H	I	J	K	L
			(A + B)			(D + E)	(C+F)			(C-H)	(F+I)	(J+K)
	MODIFIED ACCRUAL							FULL ACCRUAL ADJ.			FULL ACCRUAL	
	Expenditures @ 6/30			Accounts Payable				**Prior Year** Gross Adj. to Exp./AP	**Current Year** Gross Adj. to Exp./AP			
	Per ISIS	Agency Adj.	Per Agency	Per ISIS	Agency Adj.	Per Agency	Total			Expenditures @ 6/30	Accounts Payable	Total
Schedule 1 Programs:												
	$	$	$ -	$	$	$ -	$ -	$	$	$ -	$ -	$ -
			-			-	-			-	-	-
			-			-	-			-	-	-
			-			-	-			-	-	-
			-			-	-			-	-	-
			-			-	-			-	-	-
			-			-	-			-	-	-
			-			-	-			-	-	-
Total s	$	$	$ -	$	$	$ -	$ -	$	$	$ -	$ -	$ -

SCHEDULE 14A

Schedule Number_____
ISIS Agency Number_____

STATE OF LOUISIANA

_____ (Agency)

COMPARISON FIGURES

1) To assist OSRAP in determining the reason for the change in financial position for the state, please complete the schedule below. If the change in revenues or expenditures is more than **$5 million** from the previous year's figure, explain the reason for the change. (Add additional sheets as necessary for the explanation section.)

	2015	2014	Difference	Percentage Change
Revenues (a)	$_____	$_____	$_____	$_____
Expenditures (b)	_____	_____	_____	_____

Explanation for change: _____

(a)Revenues must equal the following:
Total revenue on Schedule 3 or Schedule 3-1, if prepared
+Full current year accrual revenues on Schedule 14 (column M)
-Full prior year accrual revenues on Schedule 14 (column J)
+2015 Payroll Federal revenue accrual from Note L
-2014 Payroll Federal revenue accrual from Note R
(b)Expenditures must agree with total expenditures on Schedule 1 or Schedule 3-1, if prepared, **plus** 2015 payroll accrual, **less** 2014 payroll accrual

2) To assist OSRAP in determining the reason for the changes in the budget, please complete the schedules below. If the change is more than **$5 million**, explain the reason for the difference. (Add additional sheets as necessary for the explanation section.)

	2015 Original Budget (c)	2015 Final Budget (d)	Difference	Percentage Change
Revenues	$_____	$_____	$_____	$_____
Expenditures	_____	_____	_____	_____

Explanation of change: _____

	2015 Final Budget (d)	2015 Actual (e)	Difference	Percentage Change
Revenues	$_____	$_____	$_____	$_____
Expenditures	_____	_____	_____	_____

Explanation of change: _____

(c) The original budget amount should equal the budget amount appropriated by the Legislature (Act 15 of the 2014 Reg. Session).
(d) The final budget amount should equal the original budgeted amount plus or minus all of the BA7's (revisions) and it can be found on Schedule 1, column 6.
(e) Actual revenues and expenditures can be found on Schedule 1, column 5.

SCHEDULE 16 – COOPERATIVE ENDEAVORS

FOR THE YEAR ENDED JUNE 30, 2015

See Appendix F for instructions

AGENCY NUMBER_____

AGENCY NAME_____

Email completed form to Katherine.porche@la.gov

Contract Financial Management System #	Parties to the Coop	Brief Description of the Coop	Multi-year, One-Time, or Other Appropriation	Original Amount of Coop, Plus Amendments, if any	Date Original Coop was Effective	End Date of Coop, as Amended, if Applicable	Funding Source per Coop Agreement based on Net Liability for the year ended June 30, 2015							Paid - Inception for the year ended 6/30/2015	Net Liability for the year ended 6/30/2015
							100% State	100% SGR	100% Stat. Ded.	100% G.O. Bonds	100% Federal	100% IAT	100% Combination		
															0.00
															0.00
															0.00
															0.00
															0.00
															0.00
															0.00
															0.00
															0.00
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															0.00
															0.00
															0.00
															0.00
															0.00
															0.00
															0.00
															0.00
															0.00
		TOTAL		**0.00**			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

S

Schedule 16

NOTES TO THE FINANCIAL STATEMENT

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*The Appendices Packet is located on OSRAP's website at http://www.doa.louisiana.gov/OSRAP/afrpackets.htm

A. IMPREST FUNDS

The agency maintains a permanent Travel and Petty Cash Imprest Fund in the amount of $_____ as authorized by the Commissioner of Administration and advanced by the State Treasurer's Office (STO) in accordance with Title 39. The funds are permanently established and periodically replenished from agency operating funds when expenditure vouchers are presented. At June 30, 20___, the petty cash consists of:

- *Cash in Bank Accounts $_____
- Petty Cash on Hand $_____
- Other Receivables $_____

***Amounts included as cash in bank accounts above should also be included within the deposit section of Note C as deposits in bank per bank accounts.**

B. INVENTORY OF MATERIALS AND SUPPLIES

In general, inventories are recorded as expenditures when purchased. The value of inventory, determined under (perpetual or periodic) inventory system using the (FIFO, LIFO, etc.) valuation method, at June 30, 2015, is $_____. NOTE: Do not count postage as inventory, but include it in prepayments, if material.

C. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (If all agency cash and investments are deposited in the State Treasury disregard note C. See Appendices Packet, Appendix A, at http://www.doa.louisiana.gov/OSRAP/afrpackets.htm, for more information related to Note C)

1. DEPOSITS WITH FINANCIAL INSTITUTIONS

GASB Statement 40 amended GASB Statement 3 to eliminate the requirement to disclose deposits that are insured with no custodial credit risk. GASB Statement 40 requires only the separate disclosure of deposits that are considered to be exposed to custodial credit risk. An entity's deposits are exposed to custodial credit risk if the deposit balances are either: 1) uninsured and uncollateralized, 2) uninsured and collateralized with securities held by the pledging financial institution, or 3) uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the entity's name.

The deposits at June 30, 2015, consisted of the following:

	Cash	Nonnegotiable Certificates of Deposit	Other (Describe)	Total
Balance per agency books	$ _____	$ _____	$ _____	$ _____
Deposits in bank accounts per bank	$ _____	$ _____	$ _____	$ _____
Bank balances of deposits exposed to custodial credit risk:				
a. Deposits not insured and uncollateralized	$ _____	$ _____	$ _____	$ _____
b. Deposits not insured and collateralized with securities held by the pledging institution	_____	_____	_____	_____
c. Deposits not insured and collateralized with securities held by the pledging institution's trust department or agent but not in the entity's name	_____	_____	_____	_____

NOTE: The "Deposits in bank accounts per bank" will not necessarily equal the "Balance per agency books".

The following is a breakdown by banking institution, program, and amount of "Deposits in bank accounts per bank" balances as shown above:

Banking institution	Fund Type (i.e. imprest, inmate, HUD)	Amount
1. _____	_____	$ _____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
Total		$ _____

2. INVESTMENTS

The agency does (does not) maintain investment accounts as authorized by _____ (note legal provisions authorizing investment by the agency).

A. Custodial Credit Risk

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured, not registered in the name of the entity, and are held by either a counterparty or held by a counterparty's trust department or agent but not in the entity's name. Repurchase Agreements are not subject to credit risk if the securities underlying the repurchase agreement are exempt from credit risk disclosure.

Beginning with fiscal year ending June 30, 2004, GASB Statement 40 amended GASB Statement 3. GASB Statement 40 requires only the separate disclosure of investments that are considered to be exposed to custodial credit risk. Those investments exposed to custodial credit risk are reported by type in one of two separate columns depending upon whether they are held by counterparty, or held by a counterparty's trust department or agent, not in the entity's name. In addition, the total amount and fair value columns still must include total investments (regardless of exposure to custodial credit risk). Using the following table, list each type of investment disclosing the carrying amount, market value, and applicable exposure to custodial credit risk:

	Investments Exposed to Custodial Credit Risk		All Investments Regardless of Custodial Credit Risk Exposure	
Type of Investment	Uninsured, *Unregistered, and Held by Counterparty	Uninsured, *Unregistered, and Held by Counterparty's Trust Dept. or Agent Not in Entity's Name	Total at Book Value	Fair Value
Negotiable CDs	$	$	$	$
Repurchase agreements				
U.S. Government Obligations **				
U.S. Agency Obligations***				
Common & preferred stock				
Mortgages (including CMOs & MBSs)				
Corporate bonds				
Mutual funds				
Real estate				
Other: (identify)				
Total investments	$ -	$ -	$ -	$ -

* Unregistered - not registered in the name of the government or entity

* * These obligations generally are not exposed to custodial credit risk because they are backed by the full faith and credit of the U.S. government. See Appendices Packet, Appendix A, for the definition of U.S. Government Obligations at http://www.doa.louisiana.gov/OSRAP/afrpackets.htm.

***These obligations may not be exposed to custodial credit risk. See Appendices Packet, Appendix A, for a discussion of FNMA & FHLMC at http://www.doa.louisiana.gov/OSRAP/afrpackets.htm

3. CREDIT RISK, INTEREST RATE RISK, CONCENTRATION OF CREDIT RISK, AND FOREIGN CURRENCY RISK DISCLOSURES

A. Credit Risk of Debt Investments

Disclose the credit risk of debt investments by credit quality ratings as described by rating agencies as of the fiscal year end, including the rating agency used (Moody's, S & P, etc.). All

debt investments regardless of type can be aggregated by credit quality rating (if any are unrated, disclose that amount).

Rating Agency	Rating	Fair Value
		$
Total		$

B. Interest Rate Risk

1) Disclose the interest rate risk of debt investments by listing the investment type, total fair value, and breakdown of maturity in years for each debt investment type. (NOTE: Total debt investments reported in this table should equal total debt investment reported in Section A – Credit Risk of Debt Investments, unless you have an external investment pool as discussed in OSRAP Memo 11-22.)

		Investment Maturities (in Years)			
Type of Debt Investment	Fair Value	Less Than 1	1-5	6-10	Greater Than 10
U.S. Government obligations	$	$	$	$	$
U.S. Agency obligations					
Mortgage backed securities					
Collateralized mortgage obligations					
Corporate bonds					
Other bonds					
Mutual bond funds					
Other					
Total debt investments	$	$	$	$	$

2) List the fair value and terms of any debt investments that are highly sensitive to changes in interest rates due to the terms of the investment (e.g. coupon multipliers, reset dates, etc.). See Appendices Packet, Appendix A**,** at http://www.doa.louisiana.gov/OSRAP/ afrpackets.htm for examples of debt investments that are highly sensitive to changes in interest rates.

Debt Investment	Fair Value	Terms
	$	
Total	$	

C. Concentration of Credit Risk

List, by amount and issuer, investments in any one issuer that represents 5% or more of total external investments (not including U.S. government securities, mutual funds, and investment pools).

Issuer	Amount	% of Total Investments
_____	$ _____	_____
_____	_____	_____
_____	_____	_____
Total	$ _____	

D. Foreign Currency Risk

Disclose the U.S. dollar balances of any deposits or investments that are exposed to foreign currency risk (deposits or investments denominated in foreign currencies). List by currency denomination and investment type, if applicable.

	Fair Value in U.S. Dollars	
Foreign Currency	Bonds	Stocks
_____	$ _____	$ _____
_____	_____	_____
_____	_____	_____
Total	$ _____	$ _____

D. UNEARNED REVENUE

Unearned (formerly deferred) revenue represents revenue (generally federal) that was received in the current and/or prior fiscal year, but is not yet earned. Certain federal grants may fit this description; however, **do not adjust revenues on Schedules 3 or 4 for unearned revenue, regardless of materiality.**

Note: With the implementation of GASB 65, some of the amounts that were formerly recognized as deferred revenue may now be recognized as a deferred inflow. Do not report the amount qualifying as deferred inflows in this note (Note D). Instead, report these items in Note U, *Items Previously Reported as Assets and Liabilities*. See Appendix I in the Appendices Packet or Note U in this packet for more information on deferred inflows.

	(Restated) Beginning Balance at 7/01/2014	Additions	Deletions	Ending Balance at 6/30/2015
Federal	$ _____	$ _____	$ _____	$ _____
Self-generated	_____	_____	_____	_____
Interagency Transfer	_____	_____	_____	_____

E. OPERATING AND CAPITAL GRANTS FOR GASB 34 PRESENTATION

Please provide the following: The total operating grants and contributions were $_____ and the total capital grants and contributions were $_____.

1) Operating Grants – represent total amount of grant revenues for the year that are restricted by the grantor for operating purposes or that may be used for either capital or operating purposes at the discretion of the grantee.

2) Capital Grants – represent the total amount of the revenues for the year from grants restricted by the grantor for the acquisition, construction, or renovation of capital assets.

The sum of both should equal total federal revenues on Schedule 3 plus current year federal accruals less prior year federal accruals. Occasionally the state may receive non-operating federal grants. If you have a non-operating federal grant, please identify and provide a description with the revenue amount on an attached sheet.

F. JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES

Obligations and losses arising from judgments, claims, and similar contingencies are paid through the state's self-insurance fund and are not reflected in the accompanying special purpose financial reports. The self-insurance fund is operated by the Office of Risk Management (ORM), the state agency responsible for the state's risk management program.

Should you have claims which have not been submitted to ORM, include a schedule of these claims. Answer the questions below for those claims not being handled by ORM. Note: Liability for claims and judgments should include specific incremental claim expenditures/expenses, if known, or if it can be estimated (e.g., legal fees for outside legal assistance)._____
_____
_____

In the current year, claim payments in the amount of $_____ were made and recoveries from settled and unsettled claims totaled $_____.

Disclose any guarantee of indebtedness for **exchange or exchange–like transactions** even if there is only a remote chance that the government will be called on to honor its guarantee. **Do**

not disclose nonexchange financial guarantees below, but disclose them in Note V, Nonexchange Financial Guarantees.

_____

_____

Those agencies collecting federal funds, which have been informed that certain of their previously claimed costs were disallowed, should disclose the requested information in the schedule shown below. Show each possible disallowance separately.

Program	Date of Disallowance	Amount	Probability of Payment*	Estimated Liability Amount**
1.		$		$
2.				
3.				
4.				

* Reasonably possible, probable, or remote
** Include estimated liability amount (amounts settled, but not paid), if known

G. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OSRAP obtains OPEB information from the Office of Group Benefits (OGB) for the Plans that OGB administers; however, additional information is needed for plans that they do not administer. If your agency has an active or retired employee who is a member of the LSU System Health Plan, please provide the following information on these employees:

- The covered payroll for **FY 2013-14** [annual gross payroll **(not including related benefits)** of all active employees who participated in the LSU System Health Plan]$_____; and

- OPEB contributions fo**r FY 2014-15** for employees who participated in the LSU System Health Plan (defined as the employer payments for *retirees'* cost of 2015 insurance premiums) $_____.

Note that the covered payroll amount is from a previous year (FY 2013-14) because the actuarial figures provided in the valuation report to be used in the CAFR for fiscal year ended June 30, 2015 utilizes the data from this time frame.

Agencies that had employees who were members of the LSU System Health Plan in the prior year were as follows:

Office of the Governor
Secretary of State
Agriculture and Forestry
Division of Administration
Lieutenant Governor
Culture, Recreation, and Tourism

Dept. of Transportation and Development
Dept. of Public Safety
Dept. of Natural Resources
State Civil Service
Dept. of Health and Hospitals
Dept. of Wildlife and Fisheries
Office of Juvenile Justice

If you have any questions, please contact Deborah Zundel at Deborah.Zundel@la.gov.

H. LEASE AND RENTAL COMMITMENTS

Lease agreements, if any, have non-appropriation exculpatory clauses that allow lease cancellation if the Legislature does not make an appropriation for its continuation during any future fiscal period. Total operating lease expenditures for fiscal year 2014-2015 amounted to $_____.

1. OPERATING LEASES – Do not include leases on state office buildings financed through Office Facilities Corporation

Operating leases are all leases which do not meet the criteria of a capital lease. Operating leases are grouped by nature (i.e. office space, equipment, etc.) and the annual rental payments for the next five fiscal years are presented in the following schedule. (NOTE: If lease payments extend past FY 2030, create additional columns and report these future minimum lease payments in five year increments.)

Nature of lease	FY2016	FY2017	FY2018	FY2019	FY2020	FY 2021 -2025	FY 2026 -2030
a. Office space	$ _____	$ _____	$ _____	$ _____	$ _____	$ _____	$ _____
b. Equipment	_____	_____	_____	_____	_____	_____	_____
c. Land	_____	_____	_____	_____	_____	_____	_____
d. Other	_____	_____	_____	_____	_____	_____	_____
Total	$ _____	$ _____	$ _____	$ _____	$ _____	$ _____	$ _____

NOTE: Where five-year amounts are requested, please list the total amount (sum) for the five-year period, not the annual amount for each of the five years.

Rental expense for operating leases with scheduled rent increases is based on the relevant lease agreement except in those cases where a temporary rent reduction is used as an inducement to enter the lease. In those instances, rental expense is determined on either a straight-line or interest basis over the term of the lease, as required by GASB Statement 13, and not in accordance with lease terms. The agency does (does not) have leases with scheduled rent increases due to temporary rent reductions used as an inducement to enter the lease. [If the agency does have leases with scheduled rent increases, attach a schedule listing all such leases.]

2. CAPITAL LEASES AND LEASE PURCHASES - Do not include leases on state office buildings financed through Office Facilities Corporation

Capital leases are defined as an arrangement in which any one of the following conditions apply (l) ownership transfers by the end of the lease, (2) the lease contains a bargain purchase option, (3) the lease term is 75% of the asset life or (4) the discounted minimum lease payments are 90% of the fair market value of the asset.

Schedule A should be used to report all capital leases including new leases in effect as of 6/30/15. In Schedule B, report only those new leases entered into during fiscal year 2014-2015. NOTE: LEAF leases should not be included in these schedules.

SCHEDULE A – CAPITAL LEASES EXCEPT LEAF LEASES

Nature of lease	Gross amount of leased asset (Historical Cost)	Remaining interest and executory costs to end of lease	Remaining principal to end of lease	Fund that pays lease
a. Office space	$ _____	$ _____	$ _____	_____
b. Buildings	_____	_____	_____	_____
c. Equipment	_____	_____	_____	_____
d. Land	_____	_____	_____	_____
e. Other	_____	_____	_____	_____
Total	$ _____	$ _____	$ _____	

The following is a schedule by years of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of June 30, 2015: (NOTE: If lease payments extend past FY 2035, create additional rows and report these future minimum lease payments in five year increments.)

	Total
2016	$ _____
2017	_____
2018	_____
2019	_____
2020	_____
2021-2025	_____
2026-2030	_____
2031-2035	
Total minimum lease payments	_____
Less amounts representing executory costs	(_____)
Net minimum lease payments	_____
Less amounts representing interest	(_____)
Present value of net minimum lease payments	$ _____

SCHEDULE B – NEW AGENCY CAPITAL LEASES EXCEPT LEAF

Nature of lease	Gross amount of leased asset (Historical Cost)	Remaining interest and executory costs to end of lease	Remaining principal to end of lease	Fund that pays lease
a. Office space	$ _____	$ _____	$ _____	_____
b. Building	_____	_____	_____	_____
c. Equipment	_____	_____	_____	_____
d. Land	_____	_____	_____	_____
e. Other	_____	_____	_____	_____
Total	$ _____	$ _____	$ _____	

Following is a schedule by years of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of June 30, 2015: (NOTE: If lease payments extend past FY 2035, create additional rows and report these future minimum lease payments in five year increments.)

2016	$ _____
2017	_____
2018	_____
2019	_____
2020	_____
2021-2025	_____
2026-2030	_____
2031-2035	_____
Total minimum lease payments	_____
Less amounts representing executory costs	(_____)
Net minimum lease payments	_____
Less amounts representing interest	(_____)
Present value of net minimum lease payments	$ _____

3. REVENUE LEASES

LESSOR DIRECT FINANCING LEASES

A lease is classified as a direct financing lease when (1) any one of the four capitalization criteria used to define a capital lease for the lessee is met and (2) both the following criteria are satisfied:

- Collectability of the minimum lease payments is reasonably predictable.

- No important uncertainties surround the amount of the unreimbursable costs yet to be incurred by the lessor under the lease.

Provide a general description of the direct financing agreement, and complete the schedule below.

Composition of lease	Minimum lease payment receivable	Remaining interest to end of lease	Remaining principal to end of lease
a. Office space	$ _____	$ _____	$ _____
b. Building	_____	_____	_____
c. Equipment	_____	_____	_____
d. Land	_____	_____	_____
e. Other	_____	_____	_____
Less amounts representing executory costs	(_____)		
Minimum lease payment receivable	_____		
Less allowance for doubtful accounts	(_____)		
Net minimum lease payments receivable	_____		
Less estimated residual value of leased property	(_____)		
Less unearned income	(_____)		
Net investment in direct financing lease	$ _____		

Minimum lease payments do not include contingent rentals, which may be received as stipulated in the lease contracts. Contingent rental payments occur if, for example, the use of the equipment, land, or building etc., exceeds a certain level of activity each year. Contingent rentals received for fiscal year 2015 were $_____for office space, $_____for building, $_____ for equipment, $_____ for land, and $ _____ for other.

The agency received lease revenues for _____. Total revenues for fiscal year 2014-2015 totaled $_____. The following is a schedule by years of minimum lease receivables for the succeeding fiscal years as of June 30, 2015: (Note: If receivables extend past FY 2035, create additional rows and report these future receivables in 5 year increments.)

	Minimum Lease Receivables
2016	$ _____
2017	_____
2018	_____
2019	_____
2020	_____
2021-2025	_____
2026-2030	_____
2031-2035	_____
Total	$ _____

4. LESSOR - Operating Lease

When a lease agreement does not satisfy at least one of the four criteria for reporting as a capital lease (common to both lessee and lessor accounting), or both of the criteria for a lessor lease (collectability and no uncertain reimbursable costs), the lease is classified as an operating lease. In an operating lease, there is no simulated sale and the lessor simply records rent revenues as they become measurable and available.

Provide the cost and carrying amount, if different, of property on lease or held for leasing organized by major class of property and the amount of accumulated depreciation as of June 30, ____.

	Cost	Accumulated Depreciation	Carrying Amount
a. Office space	$ _____	$ _____	$ _____
b. Buildings	_____	_____	_____
c. Equipment	_____	_____	_____
d. Land	_____	_____	_____
e. Other	_____	_____	_____
Total	$ _____	$ _____	$ _____

Current year lease revenues received in fiscal year _____ totaled $_____.
The following is a schedule by years of minimum future rentals on noncancellable operating lease(s) as of _____ (last day of fiscal year):

Fiscal Year	Office	Buildings	Equipment	Land	Other
2016	$ _____	$ _____	$ _____	$ _____	$ _____
2017	_____	_____	_____	_____	_____
2018	_____	_____	_____	_____	_____
2019	_____	_____	_____	_____	_____
2020	_____	_____	_____	_____	_____
2021-25	_____	_____	_____	_____	_____
2026-30	_____	_____	_____	_____	_____
2031-35	_____	_____	_____	_____	_____
Total minimum future rentals	$ _____	$_____	$_____	$_____	$_____

Contingent rentals received from operating leases for fiscal year 2015 were $_____ for office space, _____ for buildings, $_____ for equipment, _____ for land, and $_____ for other.

I. RELATED PARTY TRANSACTIONS

List all related party transactions as described in GASB 62, paragraphs 54 through 57 including the nature of the relationship, the transactions, the dollar amount of the transactions, and any amounts to or from which result from related party transactions.

_____

_____

J. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

On-behalf payments for fringe benefits and salaries are direct payments made by one entity to a third-party recipient for the employees of another, legally separate entity. One of the two entities party to on-behalf payments for fringe benefits and salaries may be a non-governmental entity. On-behalf payments include pension plan contributions, employee health and life insurance premiums, and salary supplements or stipends.

1. Reporting:
   a. Employer Entity:

      The amount of revenues recognized (received) during the year plus any receivables at year end by third-party recipients for fiscal year _____ is $_____.

      The amount of expenditures/expenses when the employer entity is not legally obligated to make payments is recognized as the amount of revenues recognized.

      The amount of expenditures/expenses recognized for fiscal year _____ is $_____.

      The amount of expenditures/expenses when the employer entity is legally obligated to make payments is recognized based on the accounting standards applicable to that type of transaction. For example, if contributions are made to a pension plan, the expenditure/expense should be recognized following pension accounting standards. The amount of expenditures/expenses recognized for fiscal year _____ is $ _____.

   b. Paying Entity:

      A paying entity would not recognize any revenues for on-behalf payments for fringe benefits.

      The amount of expenditures/expenses should be recognized in the same manner that the entity recognizes and classifies similar cash grants to other entities. The amount of expenditures/expenses recognized for fiscal year _____ is $_____.

2. Disclosure:
   The following on-behalf payments that are contributions to a pension plan for which the agency is not legally responsible are:

Contributor	Pension Plan	Amount
_____	_____	$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____

K. IN-KIND CONTRIBUTIONS

List all in-kind contributions that are not included in the accompanying financial reports.

In-Kind Contributions	Cost/Estimated Cost/ Fair Market Value as Determined by Grantor
_____	$ _____
_____	_____
_____	_____
_____	_____
Total	$ _____

NOTE: In-kind contributions represent things of value donated or received by your agency from an outside source which would otherwise create an expenditure to the agency if the agency was required to purchase the goods or services from current resources. Examples are 1) pharmacy items donated to a state hospital from a pharmaceutical company, 2) food items donated to a state prison from the U.S. Department of Agriculture, or 3) donated fixed assets, recorded at fair market value, and also recorded in general capital assets. Do not include, within the in-kind contribution, funds contributed by local governments or nonprofit organizations to provide program matching shares.

L. PAYROLL AND RELATED BENEFITS ACCRUAL

Agencies will be required to reflect the 2014-2015 accrued personal services cost for this fiscal year on the accompanying financial reports. The following schedule will aid you in doing so. As most agency units pay their employees biweekly, this would require a fiscal year 2013-14 accrual calculation based on six (6) days and the fiscal year 2014-15 calculation will be based on seven (7) days. Agencies must also determine the federal match on this accrual calculation. Agencies must submit the payroll accrual by program.

STATE OF LOUISIANA
_____ (Agency)
NOTES TO THE FINANCIAL REPORTS
FOR THE YEAR ENDED JUNE 30, 2015

		FY 2013-14	FY 2014-15
1.	07/11/14 Payroll (gross & related)	$_____	
2.	07/10/15 Payroll (gross & related)		$_____
		X 60.0%	X 70.0%
2a.	Payroll accrual	_____	_____
2b.	Add voids and supplementals (off cycle) paid in the 45 day close with prior year appropriations.	_____	_____
3.	Total payroll accruals	$_____	$_____
4.	Estimated federal receivable attributed to the accrual shown above	$_____	$_____

Total Agency Expenditures

5.	Total programs from Schedule 1(or 3-1 if applicable) (Schedule 1, col. V, line 18 or Schedule 3-1, col. V, line 16)	_____
6.	Less: 2013-14 accrual from line 3, column 1 above	_____
7.	Plus: 2014-15 accrual from line 3, column 2 above	_____
8.	This should be the total for *all* programs	$_____

Total Federal Revenue

9.	Federal Funds from Schedule 3, column VIII, line A or Schedule 3-1, column V, line 1 (Federal)	_____
10.	Less: 2013-14 accrual from line 4, column 1 above	_____
11.	Plus: 2014-15 accrual from line 4, column 2 above	_____
12.	Less: Unearned Revenues on Note D (Federal)	_____
13.	Total Federal Funds for all programs.	$ _____

Accrual by Programs: (total equals lines 3 and 4)

	Payroll	Federal Receivable
Program 1 _____	$_____	$_____
Program 2_____	_____	_____
Program 3_____	_____	_____
Program 4_____	_____	_____
Program 5_____	_____	_____
Total	$_____	$_____

M. SUBSEQUENT EVENTS

Describe events or transactions that occurred after the end of the fiscal period, but prior to the issuance of the AFR that has a material impact on the agency's financial report. An example of such an event is a settlement of litigation that was still pending at the end of the fiscal year.

_____
_____
_____

N. LAND AND LAND IMPROVEMENTS (not reported to State Land Office or Facility Planning and Control)

Some agencies may acquire land or make land improvements that are not reported to the State Land Office or Facility Planning and Control. Land improvements are those betterments, improvements, and site preparations that ready land for its intended use. Some examples of land improvements would be excavation, filling, grading, and demolition of existing buildings, and removal or relocation of other property (telephone or power lines). Other land improvements are built or installed to enhance or facilitate the use of the land for a particular purpose and may include walking paths and trails, fences and gates, landscaping, sprinkler systems, fountains, and beaches. Land and land improvements should be reported at cost, estimated cost, or estimated fair value at date of acquisition and should include all expenses necessary to obtain title, such as legal fees.

List individually all land acquisitions and any improvements to land that the agency has made during the fiscal year that is not reported to the State Land Office or Facility Planning and Control:

Description of Land or Improvement	Cost
_____	**$** _____
_____	_____
_____	_____
_____	_____

O. IMPAIRMENT OF CAPITAL ASSETS AND INSURANCE RECOVERIES

GASB Statement 42 establishes accounting and financial reporting standards for impairment of capital assets and for insurance recoveries. Governments are required to evaluate prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. A capital asset generally should be considered impaired if both (a) the decline in service utility of the capital asset is large in magnitude and (b) the event or change in circumstance is outside the normal life cycle of the capital asset. See the Appendices Packet, Appendix B, at http://www.doa.louisiana.gov/OSRAP/afrpackets.htm) for more information on GASB Statement 42.

Please complete the schedule below for buildings and movable property that were permanently impaired in FY 2015. Insurance recoveries should be used to offset those impairment losses if received in the same year as the impairment. Include these insurance recoveries in the sixth column in the schedule below. {There are five different indicators of impairment described in Appendix B of the Appendices Packet at http://www.doa.louisiana.gov/OSRAP/afrpackets.htm. They include (1) physical damage, (2) enactment of laws, etc. List the appropriate number (1-5) to identify the indicator of impairment in the last column.}

Building ID or Type of Movable Property or Equip.	Tag # (if applicable)	Estimated Restoration Cost	Orig.Cost + Additions & Modifications	Replace-ment Value	Insurance Recovery in the Same FY	Indicator of Impairment

If your entity has capitalized infrastructure assets that have been impaired as described in Appendix B of the Appendices Packet at http://www.doa.louisiana.gov/OSRAP/afrpackets.htm, please provide the following information:

Description	Amount of Impairment Loss Before Insurance	Insurance Recovery in Same Year	Net Impairment Loss	Indicator of Impair-ment	Reason for Impairment (e.g., hurricane)

Insurance recoveries received in FY 14-15 related to impairment losses occurring in previous years, and insurance recoveries received in FY 14-15 other than those related to impairment of capital assets, should be reported as program revenues, nonoperating revenues, or extraordinary items, as appropriate. Indicate in the following schedule the amount, revenue organization, and source code of insurance recoveries not included in the schedule above.

Type of Asset	Amount of Insurance Recovery	Revenue Organization	Revenue Source Code	Reason for Insurance Recovery (e.g., fire)
Buildings				
Movable Property				
Infrastructure				

The carrying amount of impaired capital assets that are idle at year-end should be disclosed, regardless of whether the impairment is considered permanent or temporary. The following capital assets were idle at the end of the fiscal year. (Include any permanently impaired capital assets listed above that were idle at the end of the fiscal year, any temporarily impaired capital assets, and any assets impaired in the prior years that are still idle at the end of the current fiscal year. If the carrying value of the capital assets is unknown, indicate "unknown".)

Type of asset	Tag number(s) or building ID(s)	Carrying Value of Idle Impaired Assets	Reason for Impairment
Buildings-permanently impaired			
Buildings-temporarily impaired			
Movable Property-permanently impaired			
Movable Property-temporarily impaired			
Infrastructure-permanently impaired			
Infrastructure-temporarily impaired			

P. INTANGIBLE ASSETS, including capitalized software (purchased or internally generated)

Currently, computer software is not required to be recorded in InCircuit's Asset Management System (AMS); however, some entities use AMS for recording computer software. Computer software under OSRAP's threshold of $1 million should not be considered part of the State's movable property. In order for OSRAP to determine the amount of computer software in AMS that should not be included in the State's movable property, please provide the following for all computer software recorded in AMS with an acquisition cost between $5,000 and $1 million:

Software Name (as it Appears in AMS)	Asset #	Acquisition Cost
		$
	Total	$

If your entity has purchased or licensed computer software with an acquisition cost of at least $1,000,000 that is not recorded in AMS, please provide the following: (Note: To prevent OSRAP from double counting, only list software meeting the $1 million threshold that is not in Protégé.) Also, list any internally generated software that meets the capitalization threshold of $1 million. This would be comprised of costs that fall under the application development stage, which include the design of the chosen path (software configuration and software interfaces), coding, installation to hardware, testing (including the parallel processing phase), and data conversion (only to the extent required to make the software operational). See OSRAP Memo 09-34 (www.doa.louisiana.gov/OSRAP/library/memos/09/OSRAP0934.pdf) for more information on internally generated software.

Software Name (Purchased or Internally Generated)	Balance at 6/30/2014	Additions (acquisition cost)	Deletions/ Retirements	Balance at 6/30/2015	Acquisition Date or Placed in Service
software #1	-	-	-	-	
software #2	-	-	-	-	
software #3	-	-	-	-	
Total	-	-	-	-	

The balance at 6/30/15 is the purchase price or acquisition price of any software that you're currently using that met the capitalization threshold when the software was placed in service. Additions include any new software that meets the threshold and placed in service the current year. Deletions include software that became obsolete in the current year or was no longer used this fiscal year.

In addition to purchased, licensed, or internally generated software, please complete the table below for any other intangible assets that your entity owns. Intangible assets include water, timber, and mineral rights: trademarks, copyrights, easements, and patents.

Note: Do not include land use rights, such as water rights, timber rights, and mineral rights associated with property already owned by the entity. Do not separate the cost of the land rights from the cost of the land. The reported value of the land (reported at historical cost) already includes consideration for all rights associated with the entity's ownership and it should not be increased upon implementation of GASB Statement 51. Only report land rights (e.g. mineral rights) as an intangible asset if your entity owns the land rights, but not the land associated with it.

List any other intangible assets that your agency has:

Intangible asset	Balance at 6/30/2014	Additions (acquisition cost)	Deletions/ Retirements	Balance at 6/30/2015	Acquisition Date or Placed in Service
Asset #1	-	-	-	-	
Asset #2	-	-	-	-	
Asset #3.	-	-	-	-	
Total	-	-	-	-	

Q. REVENUES - PLEDGED OR SOLD (GASB 48)

1. PLEDGED REVENUES

Pledged revenues are specific revenues that have been formally committed to directly collateralize or secure debt of the pledging government, or directly or indirectly collateralize or secure debt of a component unit. Pledged revenues are revenue bonds that the State Bond Commission or the Louisiana Public Facilities Authority has authorized in your agency's name or in your agency's behalf.

Pledged revenues must be disclosed for each period in which the secured debt remains outstanding and for each secured debt issuance**. Please prepare a separate Note Q for each secured debt issued.**

Provide the following information about the specific revenue pledged:

a. Identify the specific pledged revenue:
- Specific pledged revenue is _____
- Debt secured by the pledged revenue (amount)_____
- Approximate amount of pledge _____
(equal to the remaining principal and interest requirements)

b. Term of the commitment: _____
[number of years (beginning and ending dates by month and year) that the revenue will not be available for other purposes]

c. General purpose for the debt secured by the pledge:_____
_____
_____

d. Relationship of the pledged amount to the specific revenue:_____
_____
_____
(the proportion of the specific revenue that has been pledged)

e. Comparison of the pledged revenues (current year information):
- Principal requirements _____
- Interest requirements _____
- Pledged revenues recognized during the period _____
(gross pledged revenue minus specified operating expenses)

NOTE: For any new revenue bonds, please send a copy of the following sections of the official bond statement:
- Cover page
- Introductory statement
- Amortization schedule – terms and conditions
- Plan of financing
- Security for the bond (pledged revenue information)

2. FUTURE REVENUES REPORTED AS A SALE

Future revenues reported as a sale are proceeds that an agency/entity received in exchange for the rights to future cash flows from specific future revenues and for which the agency/entity's continuing involvement with those revenues or receivables is effectively terminated. (See OSRAP Memo 13-01, Appendix E, on OSRAP's website)

Provide the following information <u>in the year of the sale ONLY:</u>

a. Identify the specific revenue sold:
- the revenue sold is _____
- the approximate amount_____
- significant assumptions used in determining the approximate amount _____
  _____

b. Period of the sale:_____
c. Relationship of the sold amount to the total for that specific revenue_____
_____
d. Comparison of the sale:
- proceeds of the sale_____
- present value of the future revenues sold_____
- significant assumptions in determining the present value_____
  _____

R. PREPAID EXPENSES AND ADVANCES

Certain items are commonly paid for in advance. Examples are insurance premiums and rent. If your prepayments, along with your other adjustments, exceed the materiality levels as discussed on page two of the cover letter, you should disclose this amount, including postage below.

With the implementation of GASB 65, some of the amounts that were formerly recognized as prepaid expenses and advances may now be recognized as a deferred outflow. Do not report the amount qualifying as deferred outflows in this note (Note R). Instead, report these items in Note U, *Items Previously Reported as Assets and Liabilities*. See Appendix I in the Appendices Packet or Note U in this packet for more information on deferred outflows.

Beginning Balance at 7/01/14	Additions	Deletions	Ending Balance at 6/30/15
$ _____	$ _____	$ _____	$ _____-___

Advances are monies given to providers for services to be performed at a future date. The amount of advances, for this agency at June 30, 20_____ is $_____.

S. NOT USED

T. POLLUTION REMEDIATION OBLIGATIONS (Governmental Funds)

Since governmental funds do not accumulate resources for eventual payment of unmatured general long-term indebtedness, do not include these amounts in your financial statements. The following schedule lists all pollution remediation activities in which _____

(agency/department) is involved. Amounts paid in the 13th period for pollution remediation totaled $_____.

All outlays for pollution remediation activities are reported as expenditures unless made for one of these following reasons. Expenditures meeting the following criteria are to be capitalized.

1. If made to prepare property for use when acquired with the expectation of pollution remediation;
2. If made to prepare property in anticipation of a sale up to the fair value after remediation;
3. If made to restore pollution-caused decline in service utility previously recognized as an asset impairment; or
4. If made to acquire assets that have a future alternative use after remediation is complete.

Items capitalized in fiscal year 2014-2015 consist of:

	Asset 1	Asset 2	Asset 3
Asset			
Capitalization criterion met (1-4 above)			
Cost			
Percentage of useful life used in pollution remediation			
Post-remediation useful life			

Disclosures

For recognized pollution remediation liabilities and recoveries of pollution remediation outlays, disclose the following:

a. The nature and source of pollution remediation obligations (for example, federal, state, or local laws or regulations)
b. The amount of the estimated liability (if not apparent from the financial statements), the methods and assumptions used for the estimate, and the potential for changes due to, for example, price increases or reductions, technology, or applicable laws or regulations
c. Estimated recoveries reducing the liability.

For pollution remediation liabilities, or portions thereof, that are not yet recognized because they are not reasonably estimable, disclose a general description of the nature of the pollution remediation activities. For more information on measuring liability, see OSRAP Memo 09-24, http://www.doa.la.gov/osrap/sagasb49.htm.

SAMPLE disclosure: (This is a sample disclosure. Adapt as necessary to fit your specific agency.)

At June 30, 2015, _____ (agency) was a responsible party in the remediation of _____ (friable asbestos, removal of leaking underground fuel storage tanks, removal and replacement of contaminated soil, removal of lead-based paint, diesel spill cleanup, oversight and enforcement-related activities, post-remediation monitoring, etc.). A site assessment and preliminary evaluation of required remediation indicated a liability of $ _____. This liability is not payable with current financial resources. _____ (agency) paid $ _____ for current fiscal year remediation activities.

The following worksheet is provided to assist in completing the required note disclosure and in determining the agency's pollution remediation activities, current year expenses, adjustments to pollution remediation obligations, the amount of the year end liability, and amounts paid during the 13th period.

STATE OF LOUISIANA

_____ (Agency)

NOTES TO THE FINANCIAL REPORTS
FOR THE YEAR ENDED JUNE 30, 2015

a (agency/department)

GASB 49
Inventory Log
FYE 6/30/15

	e	f	g	h	i	j	k	l	m	n	o	p	q
Project Name	FP&C/ DEQ Project Number	Trigger Year	6/30/15 Ending Balance	Increases	Decreases (expenditures) (including accruals)	Decreases (other adjustments)	6/30/15 Ending Balance (including accruals)	Percent Complete	Current Portion of L/T Debt	Non-Current Portion of L/T Debt	Realizable Recoveries	13th Period Expenditures	Notes
Projects Reported @ 6/30/14: b													
							0						
							0						
							0						
							0						
							0						
							0						
							0						
			0	0	0	0	0		0	0	0	0	
Projects NOT Previously Reported: c													
							0						
							0						
							0						
							0						
							0						
							0						
							0						
			0	0	0	0	0		0	0	0	0	
Projects Begun after 7/1/14: d													
							0						
							0						
							0						
							0						
							0						
							0						
							0						
							0						
			0	0	0	0	0		0	0	0	0	
Totals			0	0	0	0	0		0	0	0	0	

STATE OF LOUISIANA

_____ (Agency)

NOTES TO THE FINANCIAL REPORTS
FOR THE YEAR ENDED JUNE 30, 2015

Explanation of the GASB 49 Worksheet

a Enter agency/department name

b List projects reported in the prior fiscal year that had an outstanding liability at 6/30/14.

c List projects that were overlooked or not included as remediation projects in previous fiscal years.

d List remediation projects that were begun/identified in the fiscal year ending 6/30/2015.

e Enter project number assigned by FP&C, DEQ, or other number assigned to identify project.

f Year the project was begun--this is not necessarily the year remediation began; it should be the year the pollution was identified and includes time involved to develop a remediation plan and the actual remediation process.

g This column is used to report those projects that were included/added in the previous fiscal year and had a balance outstanding at the end of that year.

h This column is for reporting increases in the estimated remediation cost, whether from expanding the scope of the project to contracting for a specific service.

i Record total expenditures related to the project made during the fiscal year, including those made in the 13th period [13th period expenditures are also shown separately in column AB (p)].

j Record activities that decrease the estimated remediation liability that are not expenditures--for example, amounts included in original estimate were overstated and actual was less that what was recorded; scope of project not as extensive as originally estimated, etc.

k The formula in this column sums columns J, L, N, and P (g, h, i, and j).

l Indicate percentage of project completion in this column.

m Amounts in this column represent the portion of the ending liability that are due and payable within the next 12 months.

n Amounts in this column represent the portion of the ending liability that are not due and payable until after 6/30/16. This amount plus the amount in column V (m) must total the amount in column R (k).

o This column is to identify amounts that have been or will be received from other sources such as other responsible parties or insurance proceeds to help cover the cost of remediation.

p Record amounts expended on pollution remediation projects during the 13th accounting period in this column--this amount should be included in column N (i).

q Provide reference and note explanations on an extra page, for example: (1) awaiting court decision.

U. ITEMS PREVIOUSLY REPORTED AS ASSETS AND LIABILITIES

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities* establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. For example, certain situations involving non-exchange transactions and certain situations involving sales and intra-entity transfers of future revenues are now required to be reported as deferred inflows of resources or deferred outflows of resources.

Example: Assume that the agency received a $1 million nonexchange grant in May 2015 (FY2015), which was received prior to the start date (or time requirement) of the grant, but after all eligibility requirements were met. That amount would be considered a deferred inflow and would be recorded as such for the 6/30/15 beginning balance on the note below. The following fiscal year (2016), the time requirement was met for the entire amount of the grant received in May 2015 and the agency received another nonexchange grant in April 2015 for $2.5 million, which was prior to the state date (or time requirement of the new grant), but after the eligibility requirements were met. The agency would report the following in the FY 2015 note provided below:

Deferred Inflows	Balance at 6/30/2014	Prior Period Adjustments	Balance at 7/1/2014	Additions	Deletions	Balance at 6/30/2015
Grants Received in Advance of Meeting Timing Requirements	$ 1,000,000	$	$ 1,000,000	$ 2,500,000	$ 1,000,000	$ 2,500,000

Note: Formerly, the amounts above should have been recorded as unearned (deferred) revenue in Note D. Since the grant amounts received prior to the time requirements are now considered deferred inflows instead of unearned revenue, Note D should not include these amounts.

Refer to the Appendices Packet, Appendix I, for more details on GASB Statement 65 at http://www.doa.louisiana.gov/OSRAP/afrpackets.htm.

The following deferred outflows and deferred inflows were recorded in fiscal year 2015:

GASB 65 Deferred Outflows and Deferred Inflows

Deferred Outflows	Balance at 6/30/2014	Prior Period Adjustments	Restated Balance at 7/1/2014	Additions	Deletions	Balance at 6/30/2015
Deferred amounts on debt refunding (debits)	$	$	$ -	$	$	$ -
Adjustment of capital lease obligations	$	$	$ -	$	$	$ -
Grants paid prior to meeting time requirements	$	$	$ -	$	$	$ -
Intra-entity transfer of future revenues (transferee)	$	$	$ -	$	$	$ -
Losses from sale lease-back transactions	$	$	$ -	$	$	$ -
Direct loan origination costs for mortgage loans held for sale	$	$	$ -	$	$	$ -
Fees paid to permanent investors prior to sale of mortgage loans	$	$	$ -	$	$	$ -
Deferred Inflows						
Deferred amounts on debt refunding (Credits)	$	$	$ -	$	$	$ -
Adjustment of capital lease obligations	$	$	$ -	$	$	$ -
Grants received prior to meeting time requirements	$	$	$ -	$	$	$ -
Property taxes received before the period for which the taxes were levied	$	$	$ -	$	$	$ -
Fines and penalties received in advance of meeting time requireme	$	$	$ -	$	$	$ -
Sales/intra-entity transfers of future revenues (transferor)	$	$	$ -	$	$	$ -
Gains from sale lease-back transactions	$	$	$ -	$	$	$ -
Points received on loans origination	$	$	$ -	$	$	$ -
Loan origination fees received for mortgage loans held for sale	$	$	$ -	$	$	$ -
"Unavailable" Revenue in Governmental Funds Fund Name/Number/Org_____	$	$	$ -	$	$	$ -

V. NONEXCHANGE FINANCIAL GUARANTEES (GASB 70)

Nonexchange financial guarantees are transactions in which the following occurs:

1) An entity guarantees an obligation of another legally separate entity or individual which requires the guarantor to indemnify a third-party obligation holder in the event that the entity or individual that issued the guaranteed obligation does not fulfill its requirements under the obligation; and
2) The entity extending the financial guarantee does not receive equal or approximately equal value in return.

For additional information on nonexhange financial guarantees, see OSRAP Memo 14-23 at http://www.doa.louisiana.gov/OSRAP/library/memos/14/OSRAP1423.pdf.

1) Please provide the following information for nonexchange financial guarantees where your agency is acting as the *guarantor.*

A. Disclose the types of obligations guaranteed (mortgages, bonds, student loans).

Types of Obligations Guaranteed	Length of Time of Guarantee	Total Amount of Outstanding Nonexchange Financial Guarantees*

*Include outstanding guaranteed amounts as of 6/30/15.

B. Disclose the legal authority and limits for extending guarantees.

_____
_____

C. Disclose arrangements for recovering payments from the issuer or issuer of the obligations in event of default and payment is rendered by your agency. Disclose these arrangements for each type of obligation guaranteed.

_____
_____
_____

D. Complete the following table if your agency has either 1) determined that it is more likely than not that your agency will be required to make payments on nonexchange financial guarantees your agency extended or 2) made payments during the fiscal year on nonexchange financial guarantees your agency extended. Disclose decreases (payments made) during the fiscal year even if your agency's balance is zero at fiscal year end. *Please add additional lines as necessary.*

	Types of Obligations Guaranteed	Balance at 7/1/2014	*Increases	**Decreases	Balance at 6/30/15	Payments to date
1						
2						
3						

* Includes initial recognition and adjustments increasing estimated liability
** Guarantee payments made and adjustments decreasing estimates

E. Disclose the amount expected to be recovered from the issuer for payments made through the current fiscal year-end on guarantees listed in the table.

_____
_____

2) If your agency has an obligation(s) guaranteed by another entity as part of a nonexchange financial guarantee transaction, please provide the following information:

The table should be completed for both current nonexchange financial guarantees and nonexchange financial guarantees that are no longer outstanding, but payment was rendered by the guarantor during the current fiscal year. *Please add additional lines as necessary.*

Name of Guarantor	Types of Obligations Guaranteed	Length of time of Guarantee	Amount of Nonexchange Financial Guaranteed Obligations	Guarantor Payments made with Respect to Nonexchange Financial Guaranteed Obligations	
				Current Year Payments	Payments to date

A. Disclose arrangements for repaying the guarantor of the obligations in the event of default and payment is rendered by the guarantor on your agency's behalf.

_____
_____
_____

B. List the outstanding amounts at the end of the current fiscal year, if any, required to be repaid to the entity that provided the guarantee.

Guarantor	Outstanding Amount to be Repaid to the Guarantor

W. CONTRACTS RETAINAGE PAYABLES

Contracts retainage payable – amounts owed on contracts in progress (AGPS/CFMS) or which have been paid, pending final inspection or the lapse of a specific time period or both. The unpaid amount is usually a stated percentage of the current price.

The following are the outstanding retainage payables of the agency as of June 30, 2015:

Contract retainage payable $_____

X. GOVERNMENT COMBINATIONS & DISPOSALS OF GOV'T OPERATIONS

Government Combinations - Government combinations include a variety of transactions referred to as mergers, acquisitions, and transfers of operations as defined in GASB Statement No. 69, and that meet the service continuation requirement. For more information on GASB 69, see Appendix J on OSRAP's website at http://www.doa.louisiana.gov/OSRAP/afrpackets.htm.

1. Government Combinations

For all types of government combinations for the period in which the combination occurs, please provide the following:

a) The effective date of the combination _____

b) A description of the government combination, including identification of the entities involved in the combination and whether the participating entities were included within the same financial reporting entity

_____

_____

c) A brief description of the primary reasons for the combination

_____

_____

2. Mergers and Transfers of Operations

Disclose the following information for the new government or continuing government, including the initial amounts recognized by the new or continuing government, and any adjustments or modifications to the carrying values.

		Initial Amount		Adjustments		Initial Adjusted Total
Assets						
Current Assets	$		$		$	
Capital Assets						
Other Assets						
Total Assets	$	-	$	-	$	-
Total Deferred Outflows of Resources	$		$		$	
Liabilities						
Current Liabilities	$		$		$	
Long-term Liabilities						
Total Liabilities	$	-	$	-	$	-
Total Deferred Inflows of Resources	$		$		$	
Net Position	$		$		$	

Description of Adjustments - Provide a brief description of the nature of significant adjustments made to bring into conformity the individual accounting policies or to adjust for impairment of capital assets resulting from the merger or transfer.

_____

_____

3. Government Acquisitions

Provide a brief description of the consideration provided.

_____

_____

Provide the total amount of net position acquired as of the date of acquisition $_____ and a brief description of contingent consideration arrangements, including the basis for determining the amount of payments that are contingent.

_____

_____

4. Disposals of Government Operations

Identify the operations transferred or sold and provide a brief description of the facts and circumstances leading to the disposal of those operations.

_____

_____

Recognize a gain or loss on the disposal of operations, if applicable. Gains or losses on the disposal of operations should be reported as a special item.

Disclose the following information about the disposed government operations if not separately presented in its financial statements:

ACCOUNT		AMOUNT
Revenues		
Operating Revenues	$	
Non-Operating Revenues		
Total Revenues	$	-
Expenses		
Operating Expenses	$	
Non-Operating Expenses		
Total Expenses	$	-