



BOBBY JINDAL  
GOVERNOR

KRISTY H. NICHOLS  
COMMISSIONER OF ADMINISTRATION

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

June 18, 2014

**OSRAP MEMORANDUM 14-33**

TO: Fiscal Officers  
All State Entities

FROM: Afranie Adomako, CPA  
Director

SUBJECT: Instructions for the Determination of which Annual Fiscal Report (AFR) to Prepare

Attached is a list of entities included in the Comprehensive Annual Financial Report for the State of Louisiana (CAFR), along with the various AFR packet types. Find your entity's name and follow across to the column that contains an "X" to determine which packet you should complete for the period ending June 30, 2014.

All AFR packets are now available on OSRAP's website. Once you have determined which AFR packet is applicable to your entity, that packet may be accessed via the internet at [www.doa.louisiana.gov/osrap/index.htm](http://www.doa.louisiana.gov/osrap/index.htm).

The report for the fiscal year ending June 30, 2014 can be located by selecting "AFR packets" within the "Information" box, then scrolling down and selecting the applicable AFR packet. Each individual AFR packet includes specific instructions applicable to that packet.

Also, available on OSRAP's website is the Appendices Packet for fiscal year 2014 (see <http://www.doa.louisiana.gov/OSRAP/afrpackets.htm>). The appendices should be used as a reference for the various AFR packets; however, not all of the appendices are applicable to all of the reporting entities.

ISIS agencies should complete an ISIS AFR packet unless otherwise indicated on the attached list. If your entity is **not** an ISIS entity and you cannot locate the name of your entity on the list, contact any member of my staff at (225) 342-0708 for further instructions.

AA: kbp

Enclosure

**Entity Matrix  
FYE 06/30/2014**

**Packet Types**

	ISIS	Non-ISIS	BTA	Discretely Presented Universities	----- Individual Entity Packets -----			
					DOTD	FPC	OGB - OPEB	Tobacco
<b>ISIS agencies not listed elsewhere on this list</b>	X							
<b>Judiciary Entities:</b>								
Court of Appeals, Fifth Circuit		X						
Court of Appeals, First Circuit		X						
Court of Appeals, Fourth Circuit		X						
Court of Appeals, Second Circuit		X						
Court of Appeals, Third Circuit		X						
Supreme Court		X						
<b>Miscellaneous Entities:</b>								
DOTD Capital Outlay					X			
LA Coastal Protection & Restoration Financing Corporation			X					
Office of Facility Planning & Control Capital Outlay						X		
Office of Group Benefits		X						
Office of Group Benefits Non-State Entities OPEB							X	
Office of Risk Management		X						
Tobacco Settlement Financing Corporation								X
W.R. Irby Bequest Fund			X					
<b>Special Act Entities:</b>								
House of Representatives		X						
Legislative Budgetary Control Council		X						
Legislative Fiscal Office		X						
Louisiana State Law Institute		X						
Office of the Legislative Auditor		X						
Senate		X						
<b>Colleges &amp; Universities:</b>								
Baton Rouge Community College				X*				
Board of Regents for Higher Education				X				
Board of Supervisors - Community & Technical Colleges				X*				
Board of Supervisors - University of LA System				X				
Bossier Community College				X*				
Central LA Technical Community College				X*				
Delgado Community College				X*				
Grambling State University				X				
L.E. Fletcher Technical Community College				X*				
LCTCS – Louisiana Technical Colleges				X*				
Louisiana Tech University				X				
Louisiana Delta Community College				X*				
LSU Agricultural Center				X				
LSU Alexandria				X				
LSU Baton Rouge				X				
LSU Board of Supervisors				X				
LSU Eunice				X				
LSU HCSD				X				
LSU HSC-New Orleans				X				
LSU HSC-Shreveport				X				
LSU Shreveport				X				
McNeese State University				X				



**Entity Matrix  
FYE 06/30/2014**

**Packet Types**

	ISIS	Non-ISIS	BTA	Discretely Presented Universities	----- Individual Entity Packets -----				
					DOTD	FPC	OPEB	Tobacco	
Louisiana Motor Vehicle Commission			X						
Louisiana Public Facilities Authority			X						
Louisiana Stadium and Exposition District			X						
Louisiana State Board of Private Investigators Examiners			X						
Louisiana State Board of Private Security Examiners			X						
Louisiana Utilities Restoration Corporation			X						
Metropolitan Human Services Authority			X						
Natchitoches Historic District Development Commission			X						
Natchitoches Levee and Drainage District			X						
Nineteenth Louisiana Levee District			X						
North Bossier Levee and Drainage District			X						
North Lafourche Conservation, Levee and Drainage District			X						
Northeast Delta Human Services Authority			X						
Northwest Louisiana Human Services District			X						
Ouachita Expressway Authority			X						
Ponchartrain Levee District			X						
Red River Levee and Drainage District			X						
Red River, Atchafalaya and Bayou Bouef Levee District			X						
Relay Administration Board			X						
Road Home Corporation d/b/a Louisiana Land Trust			X						
Sabine River Authority			X						
South Central Louisiana Human Services Authority			X						
South Lafourche Levee District			X						
Southeast Louisiana Flood Protection Authority - East			X						
Southeast Louisiana Flood Protection Authority - West			X						
State Plumbing Board of Louisiana			X						
Tensas Basin Levee District			X						
Terrebonne Levee and Conservation District			X						
<b>Enterprise Funds:</b>									
Addictive Disorder Regulatory Authority			X						
Barber Examiners Board			X						
Board of Examiners of Certified Shorthand Reporters			X						
Board of Examiners of Nursing Facility Administrators			X						
Brownsfield Cleanup Revolving Fund			X						
Chiropractic Examiners Board			X						
Clean Water State Revolving Fund			X						
Crawfish Promotion and Research Board			X						
Dairy Industry Promotion Board			X						
Donald J Thibodeaux Training Academy			X						
Drinking Water Revolving Loan Fund			X						
Federal Property Assistance			X						
Licensed Professional Counselors Board of Examiners			X						
Louisiana Agricultural Finance Authority			X						
Louisiana Animal Welfare Commission			X						
Louisiana Auctioneers Licensing Board			X						
Louisiana Behavior Analyst Board			X						
Louisiana Board of Architectural Examiners			X						
Louisiana Board of Examiners for Speech-Language Pathology and Audiology			X						
Louisiana Board of Examiners in Dietetics and Nutrition			X						
Louisiana Board of Interior Designers			X						

## Packet Types

**Entity Matrix**  
**FYE 06/30/2014**

	ISIS	Non-ISIS	BTA	Discretely Presented Universities	----- Individual Entity Packets -----			
					DOTD	FPC	OGB - OPEB	Tobacco
Louisiana Board of Massage Therapy			X					
Louisiana Board of Pharmacy			X					
Louisiana Board of Professional Geoscientist			X					
Louisiana Board of Wholesale Drug Distributors			X					
Louisiana Catfish Promotion and Research Board			X					
Louisiana Cemetery Board			X					
Louisiana Gulf Opportunity Zone Loan Fund			X					
Louisiana Licensed Professional Vocational Rehabilitation Counselors Board			X					
Louisiana Physical Therapy Board			X					
Louisiana Professional Engineering & Land Surveying Board			X					
Louisiana Property Assistance Agency			X					
Louisiana Real Estate Appraisers State Board of Certification			X					
Louisiana Real Estate Commission			X					
Louisiana Rice Promotion Board			X					
Louisiana Rice Research Board			X					
Louisiana Soybean & Grain Research and Promotion Board			X					
Louisiana State Board for Hearing Aid Dealers			X					
Louisiana State Board of Dentistry			X					
Louisiana State Board of Electrolysis Examiners			X					
Louisiana State Board of Embalmers and Funeral Directors			X					
Louisiana State Board of Examiners for Sanitarians			X					
Louisiana State Board of Medical Examiners			X					
Louisiana State Board of Nursing			X					
Louisiana State Board of Optometry Examiners			X					
Louisiana State Board of Practical Nurse Examiners			X					
Louisiana State Board of Social Workers Examiners			X					
Louisiana State Polygraph Board			X					
Louisiana Strawberry Marketing Board			X					
Louisiana Sweet Potato Advertising and Development Commission			X					
Louisiana Tax Free Shopping Commission			X					
Louisiana Transportation Authority			X					
Prison Enterprises			X					
Radiologic Technology Board of Examiners			X					
State Board of Certified Public Accountants of Louisiana			X					
State Board of Examiners of Psychologists			X					
State Board of Veterinary Medicine			X					
State Boxing and Wrestling Commission			X					
Unemployment Trust Fund – Louisiana Workforce Commission			X					
<b>Internal Service Funds:</b>								
Administrative Services			X					
Louisiana Correctional Facilities Corporation			X					
Louisiana Office Building Corporation			X					
Office Facilities Corporation			X					
Office of Aircraft Services			X					
Office of Telecommunications Management			X					