

BOBBY JINDAL  
GOVERNOR



KRISTY H. NICHOLS  
COMMISSIONER OF ADMINISTRATION

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

June 22, 2015

**OSRAP MEMORANDUM 15-33**

TO: Fiscal Officers  
All State Entities

FROM: John McLean, CPA  
Interim Director

SUBJECT: 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, 2015. Once you have determined which AFR packet is applicable to your entity, the applicable packet may be accessed via the internet at [www.doa.louisiana.gov/osrap/index.htm](http://www.doa.louisiana.gov/osrap/index.htm).

The fiscal year ending June 30, 2015, AFR packets and Appendix can be located by selecting "AFR packets" within the "Information" box

- Scroll down and select the applicable AFR packet – includes specific instructions applicable to that packet.
- Scroll down and select AFR Appendix – 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.

**Please note that discretely presented component units (DCUs) should no longer complete a Business-type Activities (BTA) AFR. DCUs should complete a Discrete Component Unit AFR packet, which has fewer note disclosures. OSRAP is no longer disclosing many of the DCU note disclosures in the State's CAFR, so it is no longer necessary to collect this data.** 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.

JM: kbp

Enclosure

Entity Matrix  
FYE 06/30/2015

Packet Types

	ISIS	Non-ISIS	BTA	Component Unit	Universities	----- Individual Entity Packets -----				
						DOTD	FPC	OPEB	LCTCS	Tobacco
<b>ISIS Agencies Not Listed Elsewhere in 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 Representative		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>										
Board of Regents					X					
LCTCS									X	
Board of Supervisors - University of LA System					X					
Grambling State University					X					
Louisiana Tech University					X					
LSU Agricultural Center					X					
LSU Alexandria					X					
LSU Baton Rouge					X					
LSU Board of Supervisors					X					

	Packet Types									
	ISIS	Non-				----- Individual Entity Packets -----				
		ISIS	BTA	Component Unit	Universities	DOTD	FPC	OPEB	LCTCS	Tobacco
LSU Eunice				X						
LSU HSC-HCSD				X						
LSU HSC-New Orleans				X						
LSU HSC-Shreveport				X						
LSU Shreveport				X						
McNeese State University				X						
Nicholls State University				X						
Northwestern State University				X						
Paul M. Hebert Law Center				X						
Pennington Biomed Research Center				X						
Southeastern Louisiana University				X						
Southern University - AG & EXT Center				X						
Southern University - Baton Rouge				X						
Southern University - Board of Supervisors				X						
Southern University - Law Center				X						
Southern University - New Orleans				X						
Southern University - Shreveport				X						
University of Louisiana - Lafayette				X						
University of Louisiana - Monroe				X						
University of New Orleans				X						
<b>Discrete Component Units:</b>										
Acadiana Area Human Services District				X						
Ascension St. James Airport and Transportation Authority				X						
Atchafalaya Basin Levee District				X						
Bayou D'Arbonne Lake Watershed District				X						
Bossier Levee District				X						
Bunches Bend Protection District				X						
Caddo Levee District				X						
Capital Area Human Services District				X						
Central Louisiana Human Service Authority				X						
Fifth Louisiana Levee District				X						
Florida Parishes Human Services Authority				X						
Foundation for Excellence in Louisiana Public Broadcasting				X						
Grand Isle Levee District				X						
Greater Baton Rouge Port Commission				X						
Greater New Orleans Expressway Commission				X						
Imperial Calcasieu Human Service Authority				X						
Jefferson Parish Human Services Authority				X						
Lafitte Area Independent Levee District				X						
Lafourche Basin Levee District				X						
Louisiana Beef Industry Council				X						

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	Packet Types										
	ISIS	Non-ISIS		Component		Universities	----- Individual Entity Packets -----				
		BTA	Unit	DOTD	FPC		OGB - OPEB	LCTCS	Tobacco		
Louisiana Board of Cosmetology				X							
Louisiana Cancer Research Center of LSU Health Sciences Center in New Orleans/Tulane Health Sciences Center				X							
Louisiana Citizens Property Insurance Corporation				X							
Louisiana Economic Development Corporation				X							
Louisiana Egg Commission				X							
Louisiana Housing Corporation				X							
Louisiana International Deep Water Gulf Transfer Terminal Authority				X							
Louisiana Lottery Corporation				X							
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 Service District				X							
Ouachita Expressway Authority				X							
Ponchartrain Levee District				X							
Red River, Atchafalaya and Bayou Bouef Levee District				X							
Red River Levee and Drainage 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							
<b>Enterprise Funds:</b>											
Addictive Disorder Regulatory Authority				X							
Barbers Examiners Board				X							
Board of Examiners of Certified Shorthand Reporters				X							
Board of Examiners of Nursing Facilities Administrators				X							
Chiropractic Examiners Board				X							
Clean Water State Revolving Fund				X							
Crawfish Promotion and Research Board				X							
Dairy Industry Promotion Board				X							
Federal Property Assistance				X							
LA Coastal Protection & Restoration Financing Corporation				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							

## Packet Types

					----- Individual Entity Packets -----					
	ISIS	Non-ISIS	BTA	Component Unit	Discretely Presented Universities	DOTD	FPC	OPEB	LCTCS	Tobacco
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						
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 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						
Safe Drinking Water Revolving Loan Fund				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						

