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.

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**

<table>
<thead>
<tr>
<th>Entity Type</th>
<th>ISIS</th>
<th>Non-ISIS</th>
<th>BTA</th>
<th>Component Unit</th>
<th>Universities</th>
<th>DOTD</th>
<th>FPC</th>
<th>OGB</th>
<th>OPEB</th>
<th>LCTCS</th>
<th>Tobacco</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ISIS Agencies Not Listed Elsewhere in this List</strong></td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Judiciary Entities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Court of Appeals, Fifth Circuit</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Court of Appeals, First Circuit</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Court of Appeals, Fourth Circuit</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Court of Appeals, Second Circuit</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Court of Appeals, Third Circuit</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supreme Court</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Miscellaneous Entities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DOTD Capital Outlay</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LA Coastal Protection &amp; Restoration Financing Corporation</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office of Facility Planning &amp; Control Capital Outlay</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office of Group Benefits</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office of Group Benefits Non-State Entities OPEB</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office of Risk Management</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tobacco Settlement Financing Corporation</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>W.R. Irby Bequest Fund</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Special Act Entities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>House of Representative</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislative Budgetary Control Council</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legislative Fiscal Office</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Louisiana State Law Institute</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office of the Legislative Auditor</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Senate</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Colleges &amp; Universities:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board of Regents</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LCTCS</td>
<td></td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board of Supervisors - University of LA System</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grambling State University</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Louisiana Tech University</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LSU Agricultural Center</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LSU Alexandria</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LSU Baton Rouge</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LSU Board of Supervisors</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Packet Types</td>
<td>Individual Entity Packets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------------------------------------------------------</td>
<td>---------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ISIS Non-ISIS BTA Component Unit Universities DOTD FPC OGB - OPEB LCTCS Tobacco</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

LSU Eunice
LSU HSC-HCSD
LSU HSC-New Orleans
LSU HSC-Shreveport
LSU Shreveport
McNeese State University
Nicholls State University
Northwestern State University
Paul M. Hebert Law Center
Pennington Biomedical Research Center
Southeastern Louisiana University
Southern University - AG & EXT Center
Southern University - Baton Rouge
Southern University - Board of Supervisors
Southern University - Law Center
Southern University - New Orleans
Southern University - Shreveport
University of Louisiana - Lafayette
University of Louisiana - Monroe
University of New Orleans

Discrete Component Units:
- Acadiana Area Human Services District
- Ascension St. James Airport and Transportation Authority
- Atchafalaya Basin Levee District
- Bayou D’Arbonne Lake Watershed District
- Bossier Levee District
- Bunches Bend Protection District
- Caddo Levee District
- Capital Area Human Services District
- Central Louisiana Human Service Authority
- Fifth Louisiana Levee District
- Florida Parishes Human Services Authority
- Foundation for Excellence in Louisiana Public Broadcasting
- Grand Isle Levee District
- Greater Baton Rouge Port Commission
- Greater New Orleans Expressway Commission
- Imperial Calcasieu Human Service Authority
- Jefferson Parish Human Services Authority
- Lafitte Area Independent Levee District
- Lafourche Basin Levee District
- Louisiana Beef Industry Council
OSRAP Memorandum 15-33
June 22, 2015
Page 4

Packet Types

<table>
<thead>
<tr>
<th>ISIS</th>
<th>Non-ISIS</th>
<th>BTA</th>
<th>Component Unit</th>
<th>Universities</th>
<th>DOTD</th>
<th>FPC</th>
<th>OPEB</th>
<th>LCTCS</th>
<th>Tobacco</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISIS</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Louisiana Board of Cosmetology
Louisiana Cancer Research Center of LSU Health Sciences Center in New Orleans/Tulane Health Sciences Center
Louisiana Citizens Property Insurance Corporation
Louisiana Economic Development Corporation
Louisiana Egg Commission
Louisiana Housing Corporation
Louisiana International Deep Water Gulf Transfer Terminal Authority
Louisiana Lottery Corporation
Louisiana Motor Vehicle Commission
Louisiana Public Facilities Authority
Louisiana Stadium and Exposition District
Louisiana State Board of Private Investigators Examiners
Louisiana State Board of Private Security Examiners
Louisiana Utilities Restoration Corporation
Metropolitan Human Services Authority
Natchitoches Historic District Development Commission
Natchitoches Levee and Drainage District
Nineteenth Louisiana Levee District
North Bossier Levee and Drainage District
North Lafourche Conservation, Levee and Drainage District
Northeast Delta Human Services Authority
Northwest Louisiana Human Service District
Ouachita Expressway Authority
Ponchartrain Levee District
Red River, Atchafalaya and Bayou Bouef Levee District
Red River Levee and Drainage District
Relay Administration Board
Road Home Corporation d/b/a Louisiana Land Trust
Sabine River Authority
South Central Louisiana Human Services Authority
South Lafourche Levee District
Southeast Louisiana Flood Protection Authority - East
Southeast Louisiana Flood Protection Authority - West
State Plumbing Board of Louisiana
Tensas Basin Levee District

Enterprise Funds:
Addictive Disorder Regulatory Authority
Barbers Examiners Board
Board of Examiners of Certified Shorthand Reporters
Board of Examiners of Nursing Facilities Administrators
Chiropractic Examiners Board
Clean Water State Revolving Fund
Crawfish Promotion and Research Board
Dairy Industry Promotion Board
Federal Property Assistance
LA Coastal Protection & Restoration Financing Corporation
Licensed Professional Counselors Board of Examiners
Louisiana Agricultural Finance Authority
Louisiana Animal Welfare Commission
Louisiana Auctioneers Licensing Board
Louisiana Behavior Analyst Board
### Packet Types

<table>
<thead>
<tr>
<th>ISIS</th>
<th>Non-ISIS</th>
<th>BTA</th>
<th>Component Unit</th>
<th>Discretely Presented Universities</th>
<th>DOTD</th>
<th>FPC</th>
<th>OPEB</th>
<th>LCTCS</th>
<th>Tobacco</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- Louisiana Board of Architectural Examiners
- Louisiana Board of Examiners for Speech-Language Pathology and Audiology
- Louisiana Board of Examiners in Dietetics and Nutrition
- Louisiana Board of Interior Designers
- Louisiana Board of Massage Therapy
- Louisiana Board of Pharmacy
- Louisiana Board of Professional Geoscientist
- Louisiana Board of Wholesale Drug Distributors
- Louisiana Cemetery Board
- Louisiana Gulf Opportunity Zone Loan Fund
- Louisiana Licensed Professional Vocational Rehabilitation Counselors Board
- Louisiana Physical Therapy Board
- Louisiana Professional Engineering & Land Surveying Board
- Louisiana Property Assistance Agency
- Louisiana Real Estate Appraisers State Board of Certification
- Louisiana Real Estate Commission
- Louisiana Rice Promotion Board
- Louisiana Rice Research Board
- Louisiana Soybean & Grain Research and Promotion Board
- Louisiana State Board for Hearing Aid Dealers
- Louisiana State Board of Dentistry
- Louisiana State Board of Electrolysis Examiners
- Louisiana State Board of Embalmers and Funeral Directors
- Louisiana State Board of Examiners for Sanitarians
- Louisiana State Board of Medical Examiners
- Louisiana State Board of Nursing
- Louisiana State Board of Optometry Examiners
- Louisiana State Board of Practical Nurse Examiners
- Louisiana State Board of Social Workers Examiners
- Louisiana State Polygraph Board
- Louisiana Strawberry Marketing Board
- Louisiana Sweet Potato Advertising and Development Commission
- Louisiana Tax Free Shopping Commission
- Louisiana Transportation Authority
- Prison Enterprises
- Radiologic Technology Board of Examiners
- Safe Drinking Water Revolving Loan Fund
- State Board of Certified Public Accountants of Louisiana
- State Board of Examiners of Psychologists
- State Board of Veterinary Medicine
- State Boxing and Wrestling Commission
- Unemployment Trust Fund – Louisiana Workforce Commission
### Internal Service Funds:

<table>
<thead>
<tr>
<th>Service Fund</th>
<th>ISIS</th>
<th>Non-ISIS</th>
<th>BTA</th>
<th>Component Unit</th>
<th>Universities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Division of Administrative Law</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Louisiana Correction Facilities Corp</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Louisiana Office Building Corp</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Office Facilities Corporation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Office of Aircraft Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Office of Technology Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Office of Telecommunications Management</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

- - - - - Individual Entity Packets - - - - -