



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

M. J. AMIKE® FOSTER, JR.
GOVERNOR

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

June 12, 2003

OSRAP MEMORANDUM 03-37

TO: All Non-ISIS State Agencies, Elected Officials, Office of Risk Management, and Office of Group Benefits

FROM: F. Howard Karlton, CPA, CGFM
Director

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

Enclosed are the instructions and forms necessary for the completion of your reporting entity's Annual Fiscal Report for the period ending June 30, 2003. This packet differs from that sent to most ISIS agencies due to your status as either Non-ISIS agency, elected official, Office of Risk Management, or Office of Group Benefits. For those ISIS elected officials (Insurance, Elections, State Treasurer, Public Service Commission, Agriculture, Secretary of State, Attorney General, and Lieutenant Governor), you will need to complete Schedules 5 and 2. These schedules will aid ISIS in completing your statements. The Schedule 5 must be in this office by July 17, 2003, and the Schedule 2 must be in this office by August 1, 2003.

OSRAP will, again, prepare all of the depreciation schedules for movable property and buildings.

You are not required to submit copies of system reports with your AFR which include the appropriation reports, agency trial balances, and copies of any ad hoc reports, etc.

ISIS-prepared AFRs may be obtained from BUNDL immediately after the close of the thirteenth period. As in the past, changes made to the schedules should be made on the original. Any adjustments needed on the statements should be made in Column II on both Statements A and B. Column III on both statements will be the sum of Columns I and II and represents Column I restated. ***Column III must be filled in whether you post adjustments in Column II or not.*** Expenditures will continue to be reported by program. Therefore, the payroll accrual which will be reported on Statement B will have to be separated by program. **Schedule 14 is used for the GASB 34 revenue accruals. Beginning this year, Schedule 15, Comparison Figures, is included to assist OSRAP in determining the reasons for changes in financial position for the state.**

Information from Schedules 6, and 6-1 will be added by each agency in the appropriate columns on Statements A and B. Schedule 6-1 is for Escrow Fund only.

Each agency has the option of making changes and additions on the original statement produced by ISIS or retyping the Statements. Please try to use the original statements or schedules and insert the adjustments in column II. If you retype any system-generated lead schedules or statements, please include the original of that report with your pencil changes in the packet you submit to OSRAP. Furthermore, the forms sent to this office should not be reduced on a copier.

As in the past, agencies should consider materiality before making adjustments to ISIS-generated statements and 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 of determining materiality and will assist you in your decision of adjusting the system reports or submitting them unchanged. If your aggregate adjustments are \$100,000 or more, we ask that you adjust the lead statements or schedules regardless of the conclusions drawn from the materiality table. Additionally, in deciding if 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 take 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.

<u>Revenues/Expenditures</u>	<u>Factor</u>
\$ 300,000	.050
1,000,000	.017
5,000,000	.015
10,000,000	.012
50,000,000	.008
100,000,000	.007
1,000,000,000	.005

Materiality factors are designed as an aid in completing this AFR. To ensure that the materiality tables shown above are not impacting the state's CAFR adversely, keep a record of all the differences you discover and do not reflect on your financial statements. This list must be forwarded with the AFR packet to both the Legislative Auditors and to this office.

You will note this year we are again requesting that the Schedule 5 (Prior Year Appropriation Disposition Report) be forwarded to this office under separate cover by

July 17, 2003. This report to shows only the "Surplus and Other Adjustments" associated with each agency. If your agency had any adjustments to prior year accounts receivable or accounts payable, note the change(s) on the schedule with a complete explanation.

Additionally, you are requested not to round all financial data presentations to the nearest dollar. In preparing the "lead" statements under ISIS, we will be using dollars and cents. We found that rounding on the various statements and schedules caused some variances in fund balances and column totals. To avoid this, we have expressed all amounts to the penny.

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.

The completed packet should include the following statements and schedules:

A. Statements

1. Statement A (Combined Balance Sheet - All Appropriated and Non-Appropriated Funds)
2. Statement B (Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Appropriated and Non-Appropriated Other Funds)

B. Schedules

1. Schedule 1 (General Operating Appropriation Funds, Schedule of Revenues and Expenditures - Budgetary Comparison, Current Year Appropriation Budget Legal Basis)
2. Schedule 2 (Off-System Balances)-Due in this office by **August 1, 2003**
3. Schedule 3 (Schedule of Appropriated Revenue by Type - General Operating Appropriation Funds)
4. Schedule 4 (Schedule of Non-Appropriated Major State Revenue and Income Not Available)
5. Schedule 5 (Prior Year Appropriation Disposition Report – General Appropriation Funds) - Due in this office by **July 17, 2003.**
6. Schedule 6 (Schedule of Revenues, Expenditures and Changes in Fund Balance - Non-Appropriated Other Funds)
7. Schedule 6-1 (Schedule of Revenues, Expenditures, and Changes in Fund Balance - Escrow Fund)
8. Schedule 8 (Schedule of Federal Financial Assistance)
9. Schedule 13 (Schedule of Interagency Receipts)
10. Schedule 14 (GASB 34 revenue accruals)
11. Schedule 15 (Comparison Figures)
12. Notes to the Financial Statement

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The following deadlines must be adhered to:

July 17, 2003 - Completed Schedule 5 submitted to OSRAP

August 1, 2003 - Completed Schedule 2 submitted to OSRAP

August 29, 2003 - Original, notarized AFR packet to OSRAP

The deadline for the AFR packet has been moved forward to August 29, 2003. We realize this will place an additional burden on the agencies but the change was made to accelerate the publishing of the Louisiana CAFR. Your cooperation in this matter will be appreciated.

This format is available as a Word document. At your request, we will email the format to you or, if you prefer, send it to you on diskette. If you want to use a diskette, please send a blank, formatted diskette to OSRAP and we will copy this document and return to you.

A copy of the Annual Report must be forwarded under separate cover, with an original, signed affidavit, to the Legislative Auditor's Office, (Post Office Box 94397, Baton Rouge, LA 70804-9397) as they will not send out separate affidavit forms. Please be certain that copies of all statements and schedules are included. Also, an original affidavit must be sent to the Office of Statewide Reporting and Accounting Policy. These must both be original documents which have been signed and notarized. Do not staple the reports, use a binder clip.

If you should have any questions concerning the above, you may contact the Office of Statewide Reporting and Accounting Policy analyst assigned to your agency per the following list.

FHK:PS

Enclosure

AGENCY ASSIGNMENTS

<u>DEPARTMENT</u>	<u>ANALYST</u>	<u>PHONE #</u>
Elected Officials 04-139 through 04-165 04-147 and 148	Nelson Green Pam Stephens	342-1090 342-0712
Judiciary (All)	Mark Rhodes	342-0711
Special Acts	Nelson Green	342-1090
Other Requirements 20-906 through 20-980	Inga Kimbrough	342-5509
Group Benefits	Sue Seab	342-1088
Risk Management	Sue Seab	342-1088

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1. Prepare Schedule 5 (Prior Year Appropriation Disposition Report - General Appropriation Funds) and forward to the Office of Statewide Reporting and Accounting Policy under separate cover by July 17, 2003. Do not round to the nearest dollar.
2. Complete and submit Schedule 2, used to upload the information needed for Statements A and B, by August 1, 2003.
3. Prepare Schedule 3 (Schedule of Appropriated Revenue by Type - General Operating Appropriation Funds) Note: Elected Officials agencies will only have to adjust system-generated reports if material differences are found.
4. Prepare Schedule 4 (Schedule of Non-Appropriated Major State Revenue and Income Not Available) Note: Elected Officials agencies will only have to adjust system-generated reports if material differences are found.
5. Prepare Schedule 1 (General Operating Appropriation Funds, Schedule of Revenues and Expenditures - Budgetary Comparison, Current Year Appropriation - Budget - Legal Basis) Note: Elected Officials agencies will only have to adjust system-generated reports if material differences are found.
6. Prepare Schedule 6 (Schedule of Revenues, Expenditures and Changes in Fund Balance - Non Appropriated Other Funds)
7. Prepare Schedule 6-1 (Schedule of Changes in Balance(s) – Escrow Fund)
8. Prepare Statement B (Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Appropriated and Non Appropriated Other Funds). Note: Elected Officials agencies will only have to adjust system-generated reports if material differences are found.
9. Prepare Statement A (Combined Balance Sheet - All Appropriated and Non-Appropriated Fund Types). Note: Elected Officials agencies will only have to adjust system-generated reports if material differences are found.
10. Prepare Schedule 13 (Schedule of Interagency Receipts)
11. Prepare Schedule 14 (GASB 34 revenue accruals)
12. Prepare Schedule 15 (Comparison Figures)
13. Prepare Schedule 8 (Schedule of Federal Financial Assistance)
14. Prepare Note presentations.

DUE IN THIS OFFICE BY JULY 17, 2003

Schedule 5 is a summarization of adjustments to prior year fund balance for general fund appropriation activities.

Section A) Surplus and Other Adjustments:

- Line 1. Surplus Remitted to General Fund - Enter the total amount of surplus remitted to the State Treasurer between 08/15/02 and 06/30/03 which pertained to fiscal year 2001-2002 in Column III. (This includes self-generated and interagency surplus). Prepare a recap to show total remittance for each Means of Financing at the bottom of Schedule 5. Appropriations remaining in the means of financing at 8/14 which are not carried forward should be included in this total. **Please list the document numbers used to remit the surplus.**
- Line 2. Surplus Funds Remitted To Federal Government - Enter the total amount of funds remitted to the Federal Government between 08/15/02 and 06/30/03 which pertained to revenue collected in Fiscal Year 2001-2002 in Column III. **Please list the document numbers used to remit the surplus.**
- Line 3. Surplus Remitted to Other Funds - List any amounts which were returned to the originating funding source that were reductions of revenue.
- Line 4. Expenditure Adjustment - Enter as a negative the total of those invoices received for goods and services rendered on or before June 30,2002, and paid with FY 2003 appropriation. This should equal Ad Hoc Run 4G03. However, if inaccuracies in the report exceeded the materiality factors as shown on page 2 of the memorandum, you may adjust the report and use the adjusted amount on line 4 in place of the original report total.
- Line 5. Other - Enter any other adjustment activity not previously covered (List by item). This will include any adjustment to the fund balance by the Legislative Auditor. In Column III post the net difference between the Legislative Auditor's amount and the 2001-2002 AFR that you prepared.
- Line 6. Deferred Revenue - Enter in Column I the amount established from Schedule A, line 34 of your 2002 AFR. The amount classified as earned during the year would be shown in Column II and the difference in Column III.
- Line 7 Cash Basis Accounts Receivable Adjustment
a. In Column I, enter the cash basis accrual accounts receivable established on your 2001-2002 Annual Fiscal Report, Schedule 3-1, Column IV, line 6.

SECTION: Instructions for Preparation of Annual Fiscal Report
UNIT TYPE: Elected Officials Agencies, ONLY
PROCEDURES: Schedule 5 (Continued)

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- b. *In Column II enter the same amount as Column I.*
- c. In Column III, enter the difference between Columns I and II. Generally, this column should be zero.

Line 8. Cash Basis Expenditure Adjustment - Enter in Column III the difference between what was established last year and the amount actually expensed.

Line 9. Total Adjustments to Prior Year - represents total of lines 1 through 8.

Prepare the reconciliation at the bottom of Schedule 5 to ensure that the total adjustments to prior year are correct. This must equal your fiscal year 2001-2002 ending fund balance from Statement B, line 20, Column III.

Another copy of this reconciliation is on page 19 of this packet.

DUE IN THIS OFFICE BY AUGUST 1, 2003

Schedule 2 was designed to provide the information necessary to complete Statements A and B through ISIS and provide your agency with an automated balance sheet and income statement. You will be asked to include those accounts that must be added to ISIS accounts to manually prepare Statements A and B. The information provided on this document will then be transferred to an ISIS journal voucher prepared by OSRAP and entered into the system so that automated statements can be created.

- ? The column titled Agency refers to your three-digit ISIS agency number.
- ? The column titled Organization refers to the four-digit ISIS organization number. Remember this column will not be applicable if a balance sheet account is used.
- ? Account numbers are provided for the balance sheet accounts. The revenues and expenditures accounts must be valid sources in ISIS.
- ? Finally, the amounts to be debited and credited must be entered.

The process of completing this schedule will replace many of the adjustments that are necessary to complete Statements A and B. The same care and diligence should be used.

Because this effort will be combining system information with off-system information, it was necessary to create a balance sheet account entitled "CAFR Adjustment Account." Its sole purpose is to offset those entries for which there are no system offsets. For example, the debit to establish the asset, inventory, is offset with a credit to reserve for inventory. The entries for petty cash will also balance. However, the debit or credit to inventory increase/decrease has no offset. The same is true for the payroll accruals, Schedule 3-1 adjustments, and Schedule 5 adjustment. Therefore, there will be just one entry to Account 6693, CAFR Adjustment Account - the balancing entry for the schedule.

1. 2003 Schedule 5 adjustment - this is the same amount that is shown on the schedule 5. If it is positive, it should be a credit, and if negative, a debit.
2. 2002 and 2003 Payroll Accruals (by programs)- should equal the amounts on Note R, columns I and II line 3 by programs. List each program separately on an attachment, if necessary. The 2002 accruals will be a credit and the 2003 accruals will be a debit.
3. Payroll Payable - the amount of the 2002-2003 payroll accrual which is the same as on Note R column II line 3. This will be a credit.
4. 2002 and 2003 Federal Payroll Revenue - these amounts will be the same as Note R columns I and II line 4. The 2002 receivable will be a **debit** and the 2003 receivable will be a **credit**.

5. Petty Cash in Bank, Petty Cash on Hand and Petty Cash Receivable - these three debits should equal the total petty cash assigned to your agency. The off-setting credit for this will be the Petty Cash-Advance from STO.
6. Inventory of Materials and Supplies - the total dollar amount of materials and supplies on hand at 6/30/03. This is a debit.
7. Increase (Decrease) Reserve for Inventory - the difference of reported inventory between June 30, 2002, and June 30, 2003. If your inventory at 6/30/03 is lower than at 6/30/02, you will enter a debit; if 6/30/03 inventory is higher than 6/30/02, you will enter a credit.
8. Beginning Fund Balance - should be the ending fund balance amount shown or as adjusted on the 2002 Statement B Line 20. This may be a debit or credit.
9. Reserved for Inventory - contra to Inventory of Materials and Supplies. This is a credit.
10. CAFR Adjustment Account - this line is used to balance this report. The debits and credits must equal in order to process the J1.

NOTE: The J1's that will be prepared from this schedule will not be entered into ISIS until the fourteenth period. They will be automatically reversed at a later date. Until that reversal takes place, your 2003 appropriations will be affected. After these amounts have been reversed, your appropriations, balance sheet accounts, revenues, and expenditures will be exactly as they appeared after close of the thirteenth period.

Schedule 3 is a presentation of Revenue activity for the agency appropriation (general & auxiliary) activities. It is generally intended to reflect activities of ISIS and as such 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) 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. Those agencies not on central cash management may obtain Schedule 3 information from agency manual financial ledgers. The following is the method used in preparing the lead schedules:

1. Enter the three digit ISIS Means of Financing Appropriation Number associated with the detail appropriated fund source in Column I.
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, 2003, from the June 30, 2003, Appropriation Report (2G15) or Organization Responsibility Report (2G00). 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 and not classified as of June 30, 2003, (assumes classification subsequent to June 30, 2003). Refer to ISIS report 5G25 Prior Year Classification of Deposits on File as of 6/30/03 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 7/1/03 and 8/14/03 for the reported fiscal year within those appropriated sources which were not included in either Column III or IV.
7. Agencies on central cash management would record material modified accrual adjustments to ISIS information in Column VII.
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 14, 2003 Appropriation Report (2G15) or Organization Responsibility (2G00) for fiscal year 2002-2003 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.

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, and as such is normally a presentation of financial data on a legal budgetary basis which 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.

Those agencies not on central cash management may obtain Schedule 4 information from agency manual financial ledgers. The following is the method used in preparing the "lead" schedules:

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. This number will be XB2.)
2. In Column II enter the four-digit ISIS revenue collection center organization number for the revenue source being reported.
3. In Column III enter the four digit ISIS revenue source code.
4. In Column IV enter by ISIS revenue object code the total cash receipts classified through June 30, 2003, received in that collection center 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 and T375).
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, 2003, which were classified subsequent to June 30, 2003, and prior to August 14, 2003. Refer to 5G25 Prior Year Classification of Deposits on File as of 6/30/03 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 receivable which were collected and classified between 7/1/03 and 8/14/03 for the reported fiscal year which were not included in either Column IV or V.
8. Agencies on central cash management would record material (see definition on preceding pages) adjustments to ISIS information in Column VIII.
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 14, 2003 Organization Responsibility Report (2G00) for fiscal year 2002-03 except for any adjustments in Column VIII.

NOTE: Please note that Schedule 4 activity is not reported on Statement B. Only Schedule 4 receivable amounts are shown on Statement A, column IV.

Schedule 1 is intended to represent total general operation 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 shown on the cover letter. Adjustments to this schedule may include additions to the accrual columns. Should you have received goods and/or services on or before June 30, 2003, and liquidated these invoices from your fiscal year 2004 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. Remember, if you chose to retype your schedule, please return your pencil changes to this office with your packet.

The following is the method used in preparing the "lead" schedule and the instructions for those agencies not on ISIS:

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, 2003, 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 and T375, if applicable. NOTE: T200 should not be included on Schedule 1. NOTE: These increases due to unclassified cash will equal the total of the revenue accounts shown on ISIS Run 5G25.

NOTE: Agencies not on central cash management, who by law or statute carried forward funds into fiscal year 2002-03, should include these amounts in column I.

- B. Expenditures - Total actual year-to-date cash disbursements by programs from June 30, 2003, Appropriation Report (2G15), by program. NON-ISIS agencies may obtain information from agency financial records. NON-ISIS agencies will show gross salaries (including payroll deductions payable) in Column I and unliquidated accrued employee benefits at 6/30/03 in Column III.

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 2002-03 were recognized in error as revenue in the 2001-02 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, 2002, and liquidated with fiscal year 2002-03 appropriation. ISIS Report 4G03 lists those documents you submitted with a June 30, 2002, or earlier delivery date and liquidated as a fiscal year 2002-03 payment. No adjustment should be made for inaccuracies unless the error is *greater than those established using the sliding scale materiality factors shown on the cover letter*. NON-ISIS agencies may obtain information from agency financial records.
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, 2003.
- (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, T180) received or disbursed between 07/01/03 and 08/14/03. (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 appropriation. NON-ISIS agencies will obtain information from agency financial records. Column III should represent total unliquidated bona fide obligations for goods and services received or rendered on or before 6/30/03. *NOTE: ISIS Agencies: Should your June 30, 2003, 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 at 6/30/03 and 1G26B EFT Unscheduled Turnaround Report at 6/30/03. 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. Agencies on ISIS would record accrual adjustments to system information in Column IV. Remember, you should include all payables which were not liquidated in the 45 day close period with the prior year appropriations, however, you should not include future scheduled lease payments which are shown in Note M. Maintain a detailed list of these payables to back up the amount shown on Schedule 1.
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 14, 2003, 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.

SECTION: Instructions for Preparation of Annual Fiscal Report
UNIT TYPE All Non-ISIS State Agencies, Elected Officials, ORM, OGB
PROCEDURES: Schedules 6, and 6-1

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Schedule 6 is necessary only if the unit has non appropriated operational activities not covered in Columns I, II, or III of Statement A. (i.e. Chapel funds, Inmate Welfare funds, etc). Due to the possible diversity of activity type, a free format is provided. Be sure that the "Fund Balances at beginning of year" equals the "Fund Balance at end of year" on the prior year's report.

Schedule 6-1 is necessary for the Escrow Fund, which will be shown on the full accrual basis. This fund will show receivables and payables that occurred during the 45-day close plus those amounts attributed to prior year activity and not classified to the system. For this schedule, as it is full accrual, the 45 day rule does not apply. The "Balance at the beginning of year" should be the amount of the carryover to the 2002-2003 year. (It also should be the ending fund balance in the prior year. If it is not the same amount, please make a notation.) A credit to revenue is an addition/receivable and a debit to a revenue is a deduction/payable. If your agency uses an expenditure organization, then expenditures are shown as a deduction/payable. The amounts for the fiscal year 2003 must equal the 2G00, Organization Responsibility Report. The amounts used during the 45-day close must equal the 2G00 plus off system accruals.

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

Statement B is a recapitulation of all operational fund type activities (i.e. Appropriated and Non Appropriated Other funds) on a modified accrual basis. Information on this statement which departs from that of the legal basis reflected on Schedule 1 (i.e., Payroll Accrual, See Note R) must be fully disclosed in the notes to the financial statement.

Note: Should you have made material agency off system adjustments on Schedules 1 and 3, these additional accruals would be reflected on Statement B and would be in addition to the information shown below.

Statement B is a "lead" statement produced through ISIS. If modifications are needed, please pencil in the changes and return them to this office. DO NOT RETYPE THIS LEAD STATEMENT.

A. Column I

1. Section A - indicate total revenues by each appropriated fund source for appropriated activities. This should be equivalent to Schedule 3 Column VIII - lines A, B, C, D, and E plus Schedule 1 Column V Section A lines 2 and 3 if the legal basis is equivalent to modified accrual. If a federal receivable was established in FY '02 and/or FY '03, post from line 12 of Note R.
2. Section B - indicate total expenditures, by program, for General Appropriation activities. This should be equivalent to Schedule 1 Column V Section B if the legal basis is equivalent to the modified accrual basis. The required personal services accrual is obtained from line 8 of Note R. Note: *The total from Note R will have to be reported separately by program for Statement B.*
3. Section C
line 13A - indicate appropriated inter/intra fund transfers (i.e. T100, T120, T180) received and to be received, which occurred during the period July 1, 2002 - August 14, 2003 for fiscal year 2002-03. Should equal the total of all transfers in on Appropriation Report at 8/14/03.

line 13B - indicate appropriated inter/intra fund transfers (i.e. T110, T130, T180) remitted and to be remitted, which occurred during the period July 1, 2002 - August 14, 2003 for fiscal year 2002-03. Should equal the total of all transfers out on Appropriation Report at 8/14/03.
4. Line 17 - indicate beginning fund balance at July 1, 2002 ('02 Statement B Line H).

NOTE: Should your agency have agreed upon a requested audit adjustment for the prior year by the Legislative Auditor which resulted in an ending fund balance different from the AFR returned to you, use that ending fund balance in place of the one shown on your 2002 Statement B.

5. Line 18 - indicate the net increase/decrease of reported inventory between June 30, 2002, and June 30, 2003.

NOTE: Both general and ancillary inventory increase/decrease should be reflected.

6. Line 19 indicate total adjustments to prior year beginning fund balance. This should be equivalent to Schedule 5 Column III line 9 unless legal basis is not modified accrual.
 7. Line 20 indicate the net result of lines 16, 17, 18, and 19. Must agree to Statement A line 42.
- B. In Column II indicate any material agency off system adjustments coming from Schedule 1 and 3.
- C. In Column III, add Columns I and II for the Restated Amounts. This must be completed even if you have no adjustments in Column II.
- D. Column IV, Section D
- line 14 - indicate total revenues for the fiscal period of the non appropriated other fund activities from Schedule 6.
 - line 14A - indicate total expenditures/transfers from Schedule 6.
 - line 15 - indicate difference between line 14 and 14A.
 - line 17 - indicate beginning fund balance. Should equal the ending fund balance as shown on the 2002 Statement B, Column III, line 20.
 - line 20 - total of line 15 plus lines 17, 18, and 19.
- E. Column V indicate the sum of Columns III and IV.

Statement A is a recapitulation of all fund type real account activities on a GAAP basis. Information on this statement which departs from that of a legal budgetary basis must be fully disclosed in the notes to the financial statement.

Note: Should you have made material agency off system adjustments on Schedules 1 and 3, these additional accruals would be reflected on Statement A and would be in addition to the information shown below.

Statement A is a "lead" statement generated from ISIS. DO NOT RETYPE THIS LEAD STATEMENT. If modifications are needed, make the changes on the original in the adjustment column.

A. In Column I indicate the following:

1. Section A - Assets

Line #:

- 1 Cash in State Treasury - Means of Financing - from the June 30, 2003, Agency Trial Balance (2G01) cash totals excluding 6005-General Fund and 6000-Disbursement Cash Account plus the amounts reflected in Schedule 3 Column IV for each means of financing.
- 2 Cash in State Treasury ISIS Operating - from the June 30, 2003, Agency Trial Balance (2G01) 6000 Cash Disbursement Account. **Not applicable to NON-ISIS agencies.** Should your agency have had unclassified returns of appropriation (ROAs) at June 30, the automated Schedule 1 has already reduced your expenditures for this amount. The offset is cash which will require a manual adjustment by the agency. Look at 5G25. Should the operating accounts have balances on this form, that total must be added to the Treasurer's Period Ending Balance and that total recorded on line 2.
- 3 Cash in State Treasury Payroll Clearing - Not applicable to Column I or NON-ISIS agencies.
- 4 Cash in Bank Account(s) - indicate total reconciled balance amounts on deposit with banks (other than State Treasurer). Indicate in Note C amount by type of cash or cash equivalent.
- 5 Petty Cash - Indicate total amount of cash on hand in the unit.
- 5A Investments - Indicate total investments at 6/30. NOTE: If these investments are held outside the State Treasury, complete Note C, part 2.
- 6 Receivables - see lines 7 through 17
- 7 Due from State General Fund - Indicate the total prior year warrants drawn and/or reversed from July 1, 2003 through August 14, 2003. This amount should agree with accounts receivable shown on Schedule 1 Column III line 2 for General Fund if legal basis equals modified accrual.
- 8 Due from Interim Emergency Fund - Indicate the total prior year warrants drawn and/or reversed during July 1, 2003 through August 14, 2003 which should agree with accounts receivable shown on Schedule 1 Column III line 3 for IEB.

Line #:

- 9 Due from Federal government - Indicate the total amount of current operational federal receivables as of 06/30/03. Should equal to accounts receivable on Schedule 3 line A Column VI, if legal basis is equal to modified accrual. Additionally, if a federal receivable is established due to the payroll accrual line 4, Column II of Note R it should be added to the aforementioned totals.
- 10 Due from self generated revenue sources - Indicate the total amount of current operational receivables as of June 30, 2003. This total should equal the accounts receivable on Schedule 3 line B, Column VI, if legal basis is equal to modified accrual.
- 11 Due from other agencies - Indicate the total amount of current interagency receivables as of June 30, 2003. This should equal IAT accounts receivable on Schedule 3 line C Column VI if legal basis equals modified accrual.
- 12 Due from Auxiliary - Self Generated - Revenue - Indicate the total amount of operational auxiliary receivables as of June 30, 2003. This should equal accounts receivable on Schedule 3, line D column VI if legal basis equals modified accrual.
- 13 Due from Inter/intra fund transfers - Indicate inter/intra fund transfers (i.e. T100, T120, T180) received between 07/01/03 and 08/14/03.
- 14 Other - Indicate the total amount of non operational receivables (i.e. travel advances, retiree's insurance, petty cash advances) as of June 30, 2003.
- 15 See lines 16 and 17.
- 16,17 Due from Other Funds - Indicate the total amount of other fund resources receivable (i.e. Conservation Fund) as of June 30, 2003. This should equal Schedule 3 line E Column VI.
- 18 Prepaid expenses reflect disbursements made for benefits not yet received.
- 19 Advances - asset account used to reflect portion of loan made to another unit.
- 20 Inventory of Materials and Supplies - Indicate the total dollar amount of materials and supplies on hand at 06/30/03. This would include postage.
- 21 Other Assets - fully describe on the bottom of the page.
- 22 Total Assets - total lines 1 - 21

2. Section B Liabilities

Line #:

- 23 Accounts Payable - Report the total of the open accounts payable less payroll payable as shown on Schedule 1 Column III.
- 24 Payroll Payable - accrued payroll for June 30 (see line 3 Column II of Note R). Note: If there is an accrual for payroll or related benefits on Schedule 1, it should be included with the payroll payable on Statement A, not with accounts payable.
- 25 Payroll deductions payable - indicate amounts withheld for FY 2003 and not yet disbursed. Not applicable to ISIS agencies.

- 26 Accrued employee benefits payable - indicate amounts accrued for FY 2003 and not yet disbursed. Not applicable to ISIS agencies.
 - 27 Advance payable to the State Treasurer - enter the amount of permanent Imprest Fund advance payable to the State Treasurer.
 - 28 Advance payable to General Fund - enter the amount of working capital advances and/or seeds payable to the State Treasurer.
 - 29 Income Not Available Due State Treasury - not applicable for Column I.
 - 30 Major State Revenue - not applicable for Column I.
 - 31 Due to Other Funds - Indicate those resources which are payable/due to another funding source (i.e. Conservation and other dedicated fund sources) other than General Fund.
 - 32 Due to Federal Government - Indicate those resources which are payable to federal government.
 - 33 Inter/Intra Fund Transfers - Transfers disbursed between 7/01/03 and 8/14/03 (i.e., T110, T130, T180).
 - 34 Deferred Revenue - Indicate those receipts received but not yet earned as of June 30, 2003, (federal money, for example). Use the materiality guidelines as indicated on page 2 of the memorandum.
 - 35 Other liabilities - indicate the total amount of non-operational payables other than Advances Payable to STO, Advances to General Fund as of June 30, 2003.
 - 36 Total liabilities - total lines 23-35
3. Section C Fund Equity
- Line #:
- 37 See lines 38, 39, 40, and 41.
 - 38 Reserved for Inventory of materials and supplies - contra to line 20.
 - 39 Reserved for Auxiliary Funds - indicate those resources the unit is legally entitled to retain to finance auxiliary balances.
 - 40 Reserved for continuing operations - Indicate those resources the unit is legally entitled to finance future operations. This should equal the T190 carryover shown on the 8/14 Appropriation Report for the new fiscal year if the carryover procedures were completed prior to 8/14.
 - 41 Unreserved/Undesignated - indicate residual fund resources
 - 42 Total Fund Equity - sum of lines 38-41.
 - 43 Total Liabilities and Fund Equity - sum of lines 36 and 42.

B. Column II:

- 1. Section A-Assets
lines 9-21 - Any material agency adjustments taken on Schedules 1 and 3.
- 2. Section B-Liabilities
lines 23-35 - Any material adjustments taken on Schedule 1.
- 3. Section C - Fund Equity
The net effect of the assets-liabilities adjustments

C. Column III – total columns I and II by line. *This must be completed.*

D. Column IV:

1. Section A – Assets

Line #:

14 Other - indicate the total amount of non-appropriated (income not available and major state revenue) receivable as of June 30, 2003. Equivalent to Schedule 4, line D, Column VII.

2. Section B - Liabilities

29 Income Not Available Due State Treasury - indicate those funds to be collected and remitted to State Treasurer. Should equal Schedule 4, Column VII, line A.

30 Major State Revenue Due State Treasury - indicate those funds to be collected and remitted to State Treasurer. Should equal Schedule 4, Column VII, line B and C if legal basis is modified accrual.

E. In Column V indicate the following for monies held in the Escrow Fund. This information corresponds to the total column of Schedule 6-1.

1. Section A – Assets

line #:

1 Cash in State Treasury - Means of Financing - indicate the entire amount of dollars on deposit with the State Treasurer in the Escrow Fund as of June 30, 2003. (Must be supported by cost/collection center reports.)

4 Cash in Bank - indicate monies being held for individuals in a custodial capacity not in the State Treasury. This must be included in Note C disclosures.

14 Receivables Other - indicate the receivables from Schedule 6-1 for the Escrow Fund.

2. Section B – Liabilities

23 Accounts Payable - indicate the payables from Schedule 6-1 for the Escrow Fund.

35 Other Liabilities - indicate the difference between Section A and Section B.

F. In Column VI units having other activities not covered in Column I through IV will be required to complete Column VI. This information corresponds to those activities reported on Schedule 6, (i.e., Welfare Inmate funds, Chapel Funds, etc.). Cash in bank accounts will be shown on line 4 **and should be included in totals reported in Note C-1**; receivables, line 14; payables, line 23; and reserve for continuing operations, line 40.

Schedule 13 is a recapitulation of the total Interagency Receipts reported on Schedule 3, as of August 14, 2003.

1. In Column I, list the ISIS Agency Number, if applicable, of where the revenue came from (Not the agency number of the preparer. If you do not know the 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, 2003.
4. In Column IV, enter the amount of unclassified cash for each source at June 30, 2003.
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.

SECTION: Instructions for Preparation of Annual Fiscal Report
UNIT TYPE: All Non-ISIS State Agencies, Elected Officials, ORM, OGB
PROCEDURES: Schedule 14

Page 18

Schedule 14 is for the 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 Statements 1, 3, 3-1, and 4, for example. Under GASB 34, we must also reflect those revenues which have become measurable regardless of availability. Show on Schedule 14 the gross revenues you have Earned which are not reflected on any of the aforementioned schedules. Then, list the allowance for uncollectibles by funding sources.

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

All agencies must complete the following check points and include in their packet. It is an excellent aid in reconciling your report.

1. Because Schedule 5 is a "Prior Year Appropriation Disposition Report", the total of that schedule should equal your ending fund balance for fiscal year 2002 with the following additions/deletions:

Total Adjustments to Prior Year from FY '02 Schedule 5 with arithmetic sign reversed \$ XXX

Add:

FY '02 cash basis accrual (from line 8, Column II of FY '03 AFR, Schedule 5)	\$ XX	
FY '02 Ending inventory (from FY '02 AFR)	XX	
T190 carryover(s) (from 6/30/03 Appropriation Report)	XX	
FY '02 Federal receivable for payroll (from FY '02 Note R, Column 2, line 4)	<u>XX</u>	XX

Less:

FY '02 Payroll accrual (from FY '02 Note R, Column 2, line 3)	XX	
FY '02 Expenditure adjustment, 4G03 for 2002-03	<u>XX</u>	XX

Add or subtract depending on sign

FY '02 audit adjustments shown on line 5 of 2002-03 AFR, Schedule 5	<u>XX</u>	
---	-----------	--

FY '02 Ending Fund Balance (will equal Line H on Statement B for 2002 AFR)	<u>XXX</u>	
--	------------	--

2. To reconcile the Excess (deficiency) of appropriated revenues over appropriated expenditures of Column V, Schedule 1) to the FY '03 ending fund balance, the following steps may be used:

Schedule 1, Column V-Excess(Deficiency) of appropriated Rev. over Exp. \$ XXX

Add:

FY '03 Ending inventory	\$ XX	
FY '03 Federal receivable for payroll (from FY '03 Note R, Column II, line 4)	<u>XX</u>	XX

Less:

FY '03 Payroll accrual (from FY '03 Note R, line 7)	XX	
FY '03 Working capital advance (seed)	XX	
FY '03 Expenditure adjustment, Schedule 1 column II	<u>XX</u>	
FY '03 Ending Fund Balance	<u>XXX</u>	

Note B - This amount must agree with the amount reported on Line 27 of Statement A. The amount must also agree with the amounts shown by the State Treasurer.

Note C - Deposits and Investments - The purpose of this note is to disclose the related risk attached to deposits and investments held for the state by financial institutions.

1. Deposits with Financial Institutions - this note includes only cash and investments not in the State Treasury. All others are reported separately by 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 reported amount must agree with Line 4 of Statement A, Column VII.

Reported amount on Balance Sheet - The total of cash, Certificates of Deposit, and Other must equal Statement A, line 4 column VII, which should be your reconciled bank balances at June 30. The amounts reported in the bank balances section should be the ending balance on your June 30 bank statement. Unless the account you are reporting has little or no activity, the reported amount on the Balance Sheet total and the bank balances total will NOT be the same.

2. Investments - total reported amount of investments must agree with Line 5A of Statement A, column VII. For those investments meeting GASB 31 reporting requirements this must be fair value.

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

Note F - Total amount of seed(s) must equal line 28 of Statement A, column VII as well as agree with the records of the State Treasurer. (Must agree with revenue source T220 on the 2G01 report.)

Note G – Deferred Revenues will be mainly from Department of Health and Hospitals, Department of Social Services, and Education. This represents the Federal revenue that was received during the fiscal year and not earned.

Note J - Leave balances, both annual and compensatory, **will be mailed to you from OSRAP** if your agency is an elected official.

Note M – 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.

Note Q - In-kind contributions are often the result of 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.

SECTION: Instructions for Preparation of Annual Fiscal Report
UNIT TYPE: All Non-ISIS State Agencies, Elected Officials, ORM, OGB
PROCEDURES: Notes

Page 21

Note R - 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 from FY '02. This note impacts Schedule 1, Statement A and Statement B, and possibly Schedules 3 and 3-1. **The information will be sent to you from OSRAP.** Remember to list all payroll accruals by program. Regardless of payroll accrual amounts, all sections of this note must be completed.

Note T - Any agency that experienced a fund deficit in a program or in total must list and explain the circumstances in this note. Program deficit(s) reported here must agree with that shown on Statement B

Note U - The totals on this note must agree with line 40 on Statement A column VII. If carryover procedures were completed prior to August 14, this amount will agree with T190 carryover on your August 14 Appropriation Report (for ISIS agencies only).

Note X – Provide only the ending balance of cooperative endeavors by funding source.

Note Z- You must include any activities that occurred after June 30 that impact your agency and are not already reflected in the financial statements. This will include activities that may impact any following fiscal year's operations.



Schedule Number

STATE OF LOUISIANA
Annual Financial Statements
Fiscal Year Ending June 30, 20__

(Agency Name)

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

Send to:
Legislative Auditor
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 statements herewith given present fairly the
financial position 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

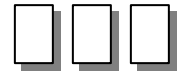
NOTARY PUBLIC

Prepared by: _____

Title: _____

Telephone No.: _____

Date: _____



Schedule Number

STATE OF LOUISIANA
Annual Financial Statements
Fiscal Year Ending June 30, 20__

(Agency Name)

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

Send to:
Legislative Auditor
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 statements herewith given present fairly the
financial position 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: _____

STATE OF LOUISIANA

(agency)

COMBINED BALANCE SHEET – ALL APPROPRIATED AND NON-APPROPRIATED FUNDS
AS OF JUNE 30, 20__

		APPROPRIATED		
		General & Auxiliary Appropriation Fund		
		<u>System Balance</u>	<u>Adjustments</u>	<u>Restated Balance</u>
		I	II	III
A	ASSETS			
1	Cash in state treasury – means of financing	\$ _____	\$ _____	\$ _____
2	Cash in state treasury – ISIS operating fund	_____	_____	_____
3	Cash in state treasury – payroll clearing fund	_____	_____	_____
4	Cash in bank accounts (Note C)	_____	_____	_____
5	Petty cash	_____	_____	_____
5A	Investments	_____	_____	_____
6	Receivables:	_____	_____	_____
7	Due from General Fund	_____	_____	_____
8	Due from Interim Emergency Board	_____	_____	_____
9	Due from federal government	_____	_____	_____
10	Due from fees and self-generated revenue	_____	_____	_____
11	Due from other agencies (IAT)	_____	_____	_____
12	Due from Auxiliary – self-generated revenue	_____	_____	_____
13	Due from inter/intra fund transfers	_____	_____	_____
14	Other (attach schedule)	_____	_____	_____
15	Due from other funds:	_____	_____	_____
16	_____	_____	_____	_____
17	_____	_____	_____	_____
18	Prepaid expenses	_____	_____	_____
19	Advances	_____	_____	_____
20	Inventory of materials and supplies	_____	_____	_____
21	Other assets	_____	_____	_____
22	Total assets	\$ _____	\$ _____	\$ _____
	LIABILITIES AND FUND EQUITY			
B	Liabilities:			
23	Accounts payable	\$ _____	\$ _____	\$ _____
24	Payroll payable	_____	_____	_____
25	Payroll deductions payable	_____	_____	_____
26	Accrued employee benefits payable	_____	_____	_____
27	Advance from STO for imprest fund (Note B)	_____	_____	_____
28	Advance payable to General Fund (Note F)	_____	_____	_____
29	Income not available due to state treasury	_____	_____	_____
30	Major state revenue due to state treasury	_____	_____	_____
	Due to:			
31	Other funds	_____	_____	_____
32	Federal government	_____	_____	_____
33	Inter/intra fund transfers	_____	_____	_____
34	Deferred revenue	_____	_____	_____
35	Other liabilities	_____	_____	_____
36	Total liabilities	_____	_____	_____
C	Fund Equity			
37	Fund balance:			
38	Reserved for inventory of materials and supplies (Note E)	_____	_____	_____
39	Reserved for auxiliary funds	_____	_____	_____
40	Reserved for continuation of operations	_____	_____	_____
41	Unreserved – undesignated	_____	_____	_____
42	Total fund equity	_____	_____	_____
43	Total liabilities and fund equity	\$ _____	\$ _____	\$ _____

(Continued)

The accompanying notes are an integral part of this statement.

NON-APPROPRIATED

Fiduciary Type Funds				TOTALS (Memorandum Only) VII
Major State Revenues/INA IV	Agency - Schedule 6-1 V	Other - Schedule 6 VI		
A				
1	\$ _____	\$ _____	\$ _____	\$ _____
2	_____	_____	_____	_____
3	_____	_____	_____	_____
4	_____	_____	_____	_____
5	_____	_____	_____	_____
5A	_____	_____	_____	_____
6	_____	_____	_____	_____
7	_____	_____	_____	_____
8	_____	_____	_____	_____
9	_____	_____	_____	_____
10	_____	_____	_____	_____
11	_____	_____	_____	_____
12	_____	_____	_____	_____
13	_____	_____	_____	_____
14	_____	_____	_____	_____
15	_____	_____	_____	_____
16	_____	_____	_____	_____
17	_____	_____	_____	_____
18	_____	_____	_____	_____
19	_____	_____	_____	_____
20	_____	_____	_____	_____
21	_____	_____	_____	_____
22	\$ _____	\$ _____	\$ _____	\$ _____
B				
23	\$ _____	\$ _____	\$ _____	\$ _____
24	_____	_____	_____	_____
25	_____	_____	_____	_____
26	_____	_____	_____	_____
27	_____	_____	_____	_____
28	_____	_____	_____	_____
29	_____	_____	_____	_____
30	_____	_____	_____	_____
31	_____	_____	_____	_____
32	_____	_____	_____	_____
33	_____	_____	_____	_____
34	_____	_____	_____	_____
35	_____	_____	_____	_____
36	_____	_____	_____	_____
C				
37	_____	_____	_____	_____
38	_____	_____	_____	_____
39	_____	_____	_____	_____
40	_____	_____	_____	_____
41	_____	_____	_____	_____
42	_____	_____	_____	_____
43	\$ _____	\$ _____	\$ _____	\$ _____

STATE OF LOUISIANA

(agency)

COMBINED STATEMENT OF REVENUES EXPENDITURES, AND CHANGES IN FUND BALANCES
 APPROPRIATED AND NON-APPROPRIATED OTHER FUNDS
 FOR THE YEAR ENDED JUNE 30, 20__

APPROPRIATED

General & Auxiliary Appropriation Fund

	System Balance I	Adjustments II	Restated Balance III
REVENUES			
A			
1	Appropriated revenues:		
2	\$	\$	\$
3			
4			
5			
6			
7			
8			
9			
EXPENDITURES			
B			
10	Appropriated expenditures:		
11			
12			
C	Other appropriated financing sources(uses):		
13			
D	Other non-appropriated revenues: (Schedule 6)		
14			
14A			
15			
16			
17			
18			
19			
20	\$	\$	\$

(Continued)

The accompanying notes are an integral part of this statement.

	NON-APPROPRIATED Other Schedule 6 <u>IV</u>	TOTAL (Memorandum Only) <u>V</u>
A		
1		
2	\$ _____	\$ _____
3	_____	_____
4	_____	_____
5	_____	_____
6	_____	_____
7	_____	_____
8	_____	_____
	_____	_____
9	_____	_____
	_____	_____
B		
10	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
11	_____	_____
12	_____	_____
	_____	_____
C		
13	_____	_____
	_____	_____
	_____	_____
	_____	_____
D		
14	_____	_____
14A	_____	_____
15	_____	_____
	_____	_____
16	_____	_____
	_____	_____
17	_____	_____
18	_____	_____
19	_____	_____
20	\$ _____	\$ _____

(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, 20__

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	_____	_____	_____	_____	_____	_____	_____
17 Program 6	_____	_____	_____	_____	_____	_____	_____
18 Total appropriated expenditures	_____	_____	_____	_____	_____	_____	_____
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, 20__

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-4			_____	_____	_____	_____	_____	_____
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-4			_____	_____	_____	_____	_____	_____
E	Subtotal - Other funds		_____	_____	_____	_____	_____	_____
F	Total appropriated revenue		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

Schedule 3

(Agency Name)
 STATE OF LOUISIANA
 SCHEDULE OF NON APPROPRIATED (MAJOR STATE REVENUE & INCOME NOT AVAILABLE)
 FOR THE YEAR ENDED JUNE 30, 20__

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-10	_____	_____	_____	_____	_____	_____	_____	_____
B-11	_____	_____	_____	_____	_____	_____	_____	_____
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
 PRIOR YEAR APPROPRIATION DISPOSITION REPORT-GENERAL APPROPRIATION FUNDS
 FISCAL YEAR _____

Schedule No. _____
 ISIS Agency No. _____

	Established 6/30/ I	Collected/Paid II	Adjustment + Increase - Decrease III
A. Surplus and Other Adjustments:			
1. Surplus remitted to general fund			_____
2. Surplus remitted to federal government			_____
3. Surplus remitted to other funds			_____
4. Expenditure adjustment			_____
5. Other (List by Item)	_____	_____	_____
6. Deferred Revenue	_____	_____	_____
7. Cash Basis Accounts Receivable Adjustment	_____	_____	_____
8. Cash Basis Expenditure Adjustment	_____	_____	_____
9. Total Adjustments to prior year	\$ _____	\$ _____	\$ _____

Reconciliation

Total adjustments shown on 2003 Schedule 5 with <u>arithmetic sign reversed</u>	\$ _____
Add:	
FY '02 cash basis receivable accrual	_____
FY '02 ending inventory	_____
T190 Carryover(s)	_____
FY '02 federal receivable for payroll (from 2002 AFR, Note R, column 2, line 4)	_____
Less:	
FY '02 payroll accrual (from Note R, column 2, line 3)	_____
FY '03 expenditure adjustment from 4G03	_____
Add or subtract depending on sign:	
FY '03 audit adjustments shown on line 5 of 2001-2002 Schedule 5	_____
AFR Schedule 5 FY '02 Ending Fund Balance	\$ _____

Note: Any ISIS or nonISIS agency with adjustments to accounts receivable or accounts payable should add that information to this schedule with a complete explanation.

STATE OF LOUISIANA
 _____ (agency)
 ESCROW FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED JUNE 30, 20__

Unit Name:

Balance at beginning of year \$ _____

Revenues (additions July 1, 2002 through June 30, 2003):

Expenditures (deductions July 1, 2002 through June 30, 2003):

Balance as of June 30, 2003 _____

Accruals

Receivables:

Amount classified in 2003 (July 1, 2003 through August 14, 2003)	_____
*Amount classified in 2004 (July 1, 2003 through August 14, 2003)	_____
**Amount not classified as of August 14, 2003 (GASB 34 full accrual)	_____

Payables:

Amount paid in 2003 (July 1, 2003 through August 14, 2003)	_____
*Amount paid in 2004 (July 1, 2003 through August 14, 2003)	_____
**Amount not paid as of August 14, 2003 (GASB 34 full accrual)	_____

Fund balance at end of year \$ _____

***Should be accruals due to prior year activity but reflected in the 2004 fiscal year.**
****Should be accruals due to prior year activity not yet reflected in the financial system.**

Schedule No. _____

ISIS Agency No. _____

GASB 34 REVENUE ACCRUALS
FOR THE YEAR ENDED JUNE 30, 20____

Funding Source (list by name):	Organization #	Object	2002-3 Full Accrual	2001-2 Full Accrual Reversal
Federal:				\$
Self-Generated:				
Major State Revenue:				
Total GASB 34 accruals (gross)				
Less: Allowance for Uncollectibles (for all funding sources)				
Federal:				
Self-Generated:				
Major State Revenue:				
GASB 34 receivable adjustment net of uncollectibles			\$	\$
Amount Included above not expected to be collected in one year				
Federal:				
Self-Generated:				
Major State Revenue:				
Total amount included above not expected to be collected in one year			\$	\$

STATE OF LOUISIANA

_____ (Agency)

COMPARISON FIGURES

To assist OSRAP in determining the reason for the change in financial position for the state and reason for the changes in the budget, please complete the schedule below. If the change is greater than 10%, explain the reason for the change.

	<u>2003*</u>	<u>2002</u>	<u>Difference</u>	<u>Percentage Change</u>
1) Revenues	\$ _____	\$ _____	\$ _____ -	\$ _____
Expenses	_____	_____	_____ -	_____
Explanation for change:	_____			

2)	<u>2003 Original Budget</u>	<u>2003 Final Budget</u>	<u>Difference</u>	<u>Percentage Change</u>
Revenues	\$ _____	\$ _____	\$ _____ -	\$ _____
Expenditures	_____	_____	_____ -	_____
Explanation of change:	_____			

	<u>2003 Final Budget</u>	<u>2003 Actual Budget</u>	<u>Difference</u>	<u>Percentage Change</u>
Revenues	_____	_____	_____	_____
Expenditures	_____	_____	_____	_____
Explanation of change:	_____			

*Revenues - must equal the following:
 Total Revenue on Statement B
 +Current Year Full Accrual Revenues on Schedule 14
 - Prior Year Full Accrual Revenues on Schedule 14

Expenses – must agree with total expenditures on Statement B.

STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 20__

Type of Investments	Category of Risk			Reported Amount	Fair Value
	<u>1</u>	<u>2</u>	<u>3</u>		
Repurchase agreements	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
U.S. Government securities	_____	_____	_____	_____	_____
Common & preferred stock	_____	_____	_____	_____	_____
Commercial paper	_____	_____	_____	_____	_____
Corporate bonds	_____	_____	_____	_____	_____
Other: (identify)	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
Total categorized investments	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ _____	\$ _____
Certain types of Investments cannot be categorized: (list separately)				_____	_____
_____				_____	_____
_____				_____	_____
_____				_____	_____
_____				_____	_____
Total Investments				\$ <u>_____</u>	\$ <u>_____</u>

3. OTHER DISCLOSURES REQUIRED FOR INVESTMENTS HELD OUTSIDE OF S.T.O.

- a. Investments in pools managed by other governments or mutual funds _____
- b. Securities underlying reverse repurchase agreements _____
- c. Unrealized investment losses _____
- d. Commitments as of June 30, ____, to resell securities under yield maintenance repurchase agreements:
 - 1. Carrying amount and market value at June 30 of securities to be resold _____
 - 2. Description of the terms of the agreements _____
- e. Investment types owned during the year but not owned as of June 30 _____
- f. Losses during the year due to default by counterparties to deposit or investment transactions _____
- g. Amounts recovered from prior-period losses which are not shown separately on the balance sheet _____

STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 20__

Nature of lease	FY2004	FY2005	FY2006	FY2007	FY2008	FY 2009- 2013
a. Office space	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
b. Equipment	_____	_____	_____	_____	_____	_____
c. Land	_____	_____	_____	_____	_____	_____
d. Other	_____	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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 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. The resulting revenues/expenses are (are not) shown on the statement of operations. If not included on the statement of operations, attach a schedule listing all such leases.

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

Capital leases are defined as an arrangement in which any one of the following conditions apply (1) 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 6/30/03. In schedule B, report only those new leases entered into during fiscal year 2002-2003. Note: LEAF leases should not be shown in Schedule A or B.

SCHEDULE A – CAPITA LEASES EXCEPT LEAF LEASES

Nature of lease	Gross Amount of Leased Asset (Historical Cost)	Remaining interest to end of lease	Remaining principal to end of lease	Fund that pays lease
a. Office space	\$ _____	\$ _____	\$ _____	_____
b. Equipment	_____	_____	_____	_____
c. Land	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	_____

STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 20__

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, 2003:

	<u>Total</u>
2004	\$ _____
2005	_____
2006	_____
2007	_____
2008	_____
2009-2013	_____
2014-2018	_____
2019-2023	_____
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

<u>Nature of lease</u>	<u>Gross Amount of Leased Asset (Historical Cost)</u>	<u>Remaining interest to end of lease</u>	<u>Remaining principal to end of lease</u>	<u>Fund that pays lease</u>
a. Office space	\$ _____	\$ _____	\$ _____	_____
b. Equipment	_____	_____	_____	_____
c. Land	_____	_____	_____	_____
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, 20__:

	<u>Total</u>
2004	\$ _____
2005	_____
2006	_____
2007	_____
2008	_____
2009-2013	_____
2014-2018	_____
2019-2023	_____
Total minimum lease payments	_____
Less amounts representing executory costs	(_____)
Net minimum lease payments	_____
Less amounts representing interest	(_____)
Present value of net minimum lease payments	\$ _____

STATE OF LOUISIANA

(Agency)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 20__**

P. PASS-THROUGH GRANTS

Pass-through grants are grants and other forms of financial assistance received by governmental entities to be transferred to or spent, according to legal or contractual requirements, on behalf of secondary recipients, which may or may not be governmental entities or agencies. Pass-through grants are grants which meet any of the following criteria:

The government entity monitors secondary recipients for compliance with program requirements.

The governmental entity determines secondary recipients eligibility even if the grantor's eligibility criteria are used.

The governmental entity is able to determine how grant funds are to be allocated.

The governmental entity has direct financial involvement in administration of the grant, such as financing part of the program costs for matching purposes or being liable for disallowed costs. This does not apply to incidental administrative costs.

<u>Grant Name</u>	<u>Federal Identification Number</u>	<u>Amount</u>
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Q. IN-KIND CONTRIBUTIONS

(List all in-kind contributions that are not included in the accompanying financial statements.)

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

(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 fixed assets. Do not include within the in-kind contribution funds contributed by local governments or nonprofit organizations to provide program matching shares.

STATE OF LOUISIANA

(Agency)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 20__**

<u>Office/Fund</u>	<u>Louisiana Revised Statutes</u>	<u>Reserve for Continuing Operations</u>
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total		\$ _____

V. PER DIEM PAID BOARD (COMMISSION) MEMBERS

Per diem payments are presented on Schedule 10. The per diem payments are authorized by Louisiana Revised Statute _____, and are presented in compliance with Senate Concurrent Resolution No. 54 of the 1979 Session of the Legislature.

W. CONSULTANT FEES FOR REASIBILITY STUDIES AND OTHER SPECIAL REPORTS

Schedule 11 presents professional services payments made for consultant fees for feasibility studies and other special reports. This schedule is prepared in compliance with Senate Concurrent Resolution No. 35 of the Regular Session of 1974.

X. COOPERATIVE ENDEAVORS

LRS 33:9022 defines cooperative endeavors as any form of economic development assistance between and among the state of Louisiana, its local governmental subdivisions, political corporations, public benefit corporations, the United States government or its agencies, or any public or private association, corporation, or individual. The term cooperative endeavor includes cooperative financing, cooperative development, or any form of cooperative economic development activity. The state of Louisiana has entered into cooperative endeavor agreements with certain entities aimed at developing the economy of the state. The liability outstanding as of June 30, 2003, by funding source, is as follows:

<u>Funding Source</u>	<u>Balance June 30, 2003</u>
State General Fund	\$ _____
Self-generated revenue	_____
Statutorily dedicated revenue	_____
General obligation bonds	_____
Federal funds	_____
Interagency transfers	_____
Other funds/combination	_____