

# Office of Statewide Reporting and Accounting Policy

State of Louisiana

Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

July 5, 2016

## **OSRAP MEMORANDUM 17-01**

TO: All ISIS State Agencies

FROM: Afranie Adomako, CPA  
Director of Management and Finance

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

Enclosed are the instructions and forms necessary for the completion of your reporting entity's Annual Fiscal Report (AFR) for the period ending June 30, 2016. The Office of Statewide Reporting and Accounting Policy (OSRAP) will prepare all of the depreciation schedules for movable property and buildings.

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

Schedules 1, 3, and 4 will be in BUNDL after the 8/15/16 close. The ISIS report numbers are 4G31, 4G32, and 4G33, respectively. **Any changes that are needed on these schedules should be made on the original. Also, any payments for delivery dates on or before 6/30 paid with Current Year Appropriations (4G03), which appear on the Schedule 1, will be in BUNDL. To verify column 2 on Schedule 1, the 2015 4G03 Report will be in BUNDL in archives.**

**In February 2015, GASB issued Statement 72, *Fair Value Measurement and Application*, designed to improve financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring fair value, providing additional fair value application guidance, and enhancing disclosures about fair value measurements. GASB Statement No. 72 redefines investments as securities or other assets that governments hold primarily**

**for the purpose of income or profit and has a present service capacity based solely on its ability to generate cash or to be sold to generate cash. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.**

**The GASB requires valuation techniques that are appropriate under the circumstances to measure fair value. The valuation techniques should be applied consistently from year to year using the market approach, the cost approach, the income approach or a combination of the three. Based on these techniques, governments are to categorize each asset and/or liability in one of the three fair value hierarchy levels. The new standard requires governments to disclose fair value measurement, the fair value hierarchy, a description of the fair value measurement used, and any changes in valuation techniques in the notes to the financial statements. See OSRAP Memo No. 16-20 or GASB's website (<http://www.gasb.org/cs/ContentServer?c=Page&pagename=GASB%2FPage%2FGASBSectionPage&cid=1176160042391>) for more information on GASB 72. All changes required by the new standard have been incorporated in this year's AFR packet.**

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

| <u>Revenues/Expenditures</u> | <u>Factor</u> |
|------------------------------|---------------|
| \$ 300,000                   | .050          |
| 1,000,000                    | .017          |
| 5,000,000                    | .015          |

Materiality factors are designed as an aid in completing the AFR. To ensure that the materiality table shown above is not impacting the state's CAFR adversely, keep a record of all the differences you discover and do not include these on your financial reports. *This list of differences must be forwarded with the AFR packet to both the Louisiana Legislative Auditor and this office.* The forms and instructions are designed to meet the general needs of most reporting units; however, this should not preclude adaptations (after approval from this office) for units having unique reporting situations.

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

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

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

OSRAP created the Financial Reporting and Accounting Support Portal (the portal) last year to electronically capture data for the compilation of the Schedule of Expenditures of Federal Awards (SEFA). The portal replaced the Schedule 8's and will be used again this year to capture the data for the year ending June 30, 2016. SEFA users will be notified when the web application is available.

**The deadline to submit the AFR packet is August 31, 2016.** This packet is on OSRAP's website at <http://www.doa.la.gov/OSRAP/afrpackets.htm> (select "ISIS"). An appendix to the AFR packets, which provides more detail on certain notes, may be found as a separate packet on OSRAP's website (see link above; select AFR Appendix).

Please return **two** completed hard copies to OSRAP, Post Office Box 94095, Baton Rouge, LA 70804-9095. Please **do not staple the reports; use a binder clip**. **Only one original signed affidavit is necessary**. Note that the affidavit sent to the OSRAP must be the original, signed and notarized document, **while the affidavit sent to the Louisiana Legislative Auditor (LLA) should be sent electronically**.

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

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

AA:mr

Enclosures

## AGENCY ASSIGNMENTS

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

## AGENCY ASSIGNMENTS

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

## TABLE OF CONTENTS FOR THE AFR PACKET

| <u>Instructions</u>  | <u>Page</u>  |
|--|--------------|
| Sequential Steps in Preparation of Annual Fiscal Report for all Agencies | 1            |
| Completing Schedule 3  | 2            |
| Completing Schedule 3-1  | 3            |
| Completing Schedule 4  | 4            |
| Completing Schedule 1  | 5            |
| Completing Schedule 6  | 7            |
| Completing Schedule 6-1  | 8            |
| Completing Schedule 13   | 10           |
| Completing Schedule 14 and 14A   | 11           |
| Note Instructions  | 13           |
| <br>   |              |
| <u>Schedules and Notes</u>   |              |
| Schedules 1 through 16   | not numbered |
| Affidavit  | not numbered |
| Table of Contents for Notes  | 15           |
| Notes  | 16-51        |

SECTION: Instructions for Preparation of Annual Fiscal Report

Page 1

UNIT TYPE: All ISIS State Agencies

PROCEDURES: Sequential Steps in the Preparation of the Annual Fiscal Report

1. Prepare Schedule 3 (Schedule of Appropriated Revenue by Type - General Operating Appropriation Funds) Note: ISIS agencies should adjust system-generated reports if material differences are found.
2. Prepare Schedule 3-1 (Schedule of Adjustment Due to Cash Basis Programs) for agencies with cash basis programs only.
3. Prepare Schedule 4 (Schedule of Non-Appropriated Major State Revenue and Income Not Available) Note: ISIS agencies should adjust system-generated reports if material differences are found.
4. Prepare Schedule 1 (General Operating Appropriation Funds, Schedule of Revenues and Expenditures - Budgetary Comparison, Current Year Appropriation - Budget - Legal Basis) Note: ISIS agencies should adjust system-generated reports if material differences are found.
5. Prepare Schedule 6 (Schedule of Revenues, Expenditures and Changes in Fund Balance - Non-Appropriated Other Funds)
6. Prepare Schedule 6-1 (Schedule of Revenues, Expenditures, and Changes in Balance - Escrow Fund)
7. Prepare Schedule 10 (Schedule of Per Diem Paid Board (Commission Members), if applicable.
8. Prepare Schedule 13 (Schedule of Interagency Receipts)
9. Prepare Schedule 14 (GASB 34 Revenue Accruals)
10. Prepare Schedule 14A (GASB 34 Expenditure Accruals)
11. Prepare Schedule 15 (Comparison Figures)
12. Prepare Schedule 16 (Cooperative Endeavors)
13. Prepare Note presentations



SECTION: Instructions for Preparation of Annual Fiscal Report  
UNIT TYPE: All ISIS State Agencies  
PROCEDURES: Schedule 3

Page 2

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

1. In Column I enter the three digit ISIS Means of Financing Appropriation Number associated with the detail appropriated fund source.
2. In Column II enter the four digit ISIS revenue source code for revenue collections in that appropriated fund source.
3. In Column III enter by ISIS revenue source code the total cash receipts received and classified through June 30, 2016 from the June 30, 2016 Organization Responsibility Reports (2G00) or Appropriation Report (2G15). Do not include non-revenue items listed above.
4. Under Column IV enter by ISIS revenue source code the total cash receipts on deposit with the State Treasury but not classified as of June 30, 2016 (assumes classification subsequent to June 30, 2016). Refer to ISIS report 5G25 Prior Year Classification of Deposits on File as of 6/30/16 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 7/1/16 and 8/14/16, for the reported fiscal year within those appropriated sources, and were not included in either Column III or IV.
7. In Column VII agencies on central cash management would record material modified accrual adjustments to ISIS information. For example, cash received at 6/30 and classified in the 45 days must be footnoted so accounts receivable can be adjusted.
8. Column VIII "Total Revenue" is the total of Columns V, VI and VII. If classifications have been accomplished in accordance with established time frames, this amount should agree with the August 15, 2016 Organization Responsibility Report (2G00) or Appropriation Report (2G15) for fiscal year 2015-2016, except for adjustments in Column VII.

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

SECTION: Instructions for Preparation of Annual Fiscal Report  
UNIT TYPE: All ISIS State Agencies  
PROCEDURES: Schedule 3-1

Page 3

Section A is a method of adjusting 2015-2016 ISIS Means of Financing for departments (e.g. DHH) that have cash basis programs (such as Title 18 and/or 19). This schedule provides a means of reflecting revenue accrual data (both 2014-2015 and 2015-2016) using budgetary basis revenue data for those units having cash basis programs. If your agency has Federal cash basis grants, please accrue the revenue that you are to receive to cover the expenditures that have been incurred, if the grant was written with that specification. Units without these programs are not required to complete Schedule 3-1.

1. Column I - Enter the three digit ISIS Means of Financing Appropriation Number associated with each fund.
2. Column II - Enter the total revenue from Column VIII of Schedule 3 by means of financing.
3. Column III - Enter the accrual amounts established in 2014-2015 by means of financing, from the Schedule 3-1, column IV in your fiscal year 2015 AFR.
4. Column IV - Enter the 2016 cash basis program accruals by means of financing, i.e. revenues earned prior to June 30, 2016 but which will be deposited in the 2016-17 fiscal year during the period July 1, 2016 through June 30, 2017.
5. Column V-Equals Column II minus III plus IV.

Section B is a means of adjusting 2015-16 ISIS expenditures for departments that have cash basis programs. If your agency is required to complete this part of 3-1, call your designated analyst at the Office of Statewide Reporting and Accounting Policy for further instructions.

SECTION: Instructions for Preparation of Annual Fiscal Report  
UNIT TYPE: All ISIS State Agencies  
PROCEDURES: Schedule 4

Page 4

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

1. In Column I enter the three-digit ISIS Appropriation Number and title associated with the Non-Appropriated Fund Source. (Income not available will not have a separate agency appropriation number. All Agencies will use XB2.)
2. In Column II enter the four-digit ISIS revenue organization number for the revenue source being reported.
3. In Column III enter the four-digit ISIS revenue source code.
4. In Column IV for each ISIS revenue source code enter total cash receipts classified through June 30, 2016 from the related ISIS Organization Responsibility Report (2G00). Do not include non-revenue accounts (i.e. T100, T110, T120, T130, T150, T170, T180, T190, T195, T200, T210, T220, T300, T310, T340, T350, T360, T370, T375, T380, and T385, if applicable).
5. In Column V enter, by ISIS revenue source code, the total cash receipts on deposit with the State Treasurer but not classified as of June 30, 2016 which were classified subsequent to June 30, 2016 and prior to August 15, 2016. Refer to 5G25 Prior Year Classification of Deposits on File as of 6/30/16 to obtain listing of unclassified receipts and to your monthly transaction listing to determine subsequent classification.
6. Column VI is the total of Column IV and V.
7. In Column VII, enter by ISIS revenue source code, the accounts receivables, which were collected and classified between 7/1/16 and 8/14/16 for the reported fiscal year and were not included in either Column IV or V.
8. In Column VIII agencies on central cash management would record material modified accrual adjustments (see definition on preceding pages) to ISIS information (e.g. cash received at 6/30 and classified in the 45 days must be footnoted so accounts receivable can be adjusted).
9. Column IX "Total Revenue" is the total of Columns VI, VII, and VIII. If classifications have been accomplished in accordance with established time frames, this amount should agree with the August 15, 2016 Organization Responsibility Report (2G00) (or you can use the ISIS screens) for fiscal year 2015-16, except for any adjustments in Column VIII.

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

Schedule 1 is a “lead” schedule produced through ISIS. It will be made available to those agencies with expenditures and/or revenues on ISIS. DO NOT RETYPE THIS LEAD SCHEDULE. No adjustments should be made unless the adjustments are greater than those established using the factors discussed in the cover letter. Should you have adjustments, make pencil corrections on the lead schedule in Column IV and return it to this office with your packet. Adjustments to this schedule may include additions to the accrual columns. If you received goods and/or services on or before June 30, 2016 and liquidated these invoices from your fiscal year 2016 appropriations, this amount will not be reflected on your “lead” schedule. Material amounts of such payments may be reflected as an adjustment in Column IV. Material additions to accounts receivable would also be reflected as an agency adjustment in Section A of Column IV.

The following is the method used in preparing the “lead” schedule:

1. In Column I indicate:
  - A. Revenues - Total actual year-to-date receipts by Means of Financing (exception GF and IEB indicate total warrants drawn) from June 30, 2016, Appropriation Report. This should equal Column V of Schedule 3 plus any non-revenue activity such as T100, T110, T120, T130, T150, T170, T180, T190, T195, T210, T220, T300, T310, T340, T350, T360, T370, T375, T380, and T385, if applicable. NOTE: T200 should not be included on Schedule 1. NOTE: Increases will be due to unclassified cash and will equal the total of the revenue accounts shown on Run 5G25, *PY Classification of Deposits*.
  - B. Expenditures - Total actual year-to-date cash disbursements by programs at June 30, 2016, Appropriation Report by Agency (2G15). NON-ISIS agencies may obtain information from agency financial records.

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

2. In Column II indicate:
  - A. Revenues - no information need be reported on these lines unless receipts classified to 2015-16 were recognized in error as revenue in the 2014-15 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, 2015 and liquidated with fiscal year 2015-16 appropriation. ISIS Report 4G03 lists those documents you submitted with a June 30, 2015, or earlier delivery date and liquidated as a fiscal year 2015-16 payment. No adjustments should be made for inaccuracies unless the error is greater than those established using the sliding scale materiality factors discussed in the cover letter.

3. In Column III indicate:
  - A. Revenues - Total receivables on a legal budgetary basis by Means of Financing.
    - (1) General Fund and IEB receivables should equal the actual prior year warrants drawn and/or reversed between July 1 and August 14, 2016.
    - (2) Means of Financing receivables (lines 4 through 10) should equal Column VI on Schedule 3 plus any actual or accrued transfer activity (i.e. T110, T100, T130, T120, and T180) received or disbursed between 07/01/16 and 08/14/16. (Exception: for DHH agencies DO NOT include Title 18/19 accruals on Schedule 1.)
  - B. Expenditures – Total accrued liabilities by program may be derived by calculating all expenditures (account type 22) that were recorded during the thirteenth period. This would include system vouchers payable, debit memos, or returns of appropriations. Column III should represent total unliquidated bona fide obligations for goods and services received or rendered on or before 6/30/16. NOTE: ISIS Agencies: Should your June 30, 2016 Agency Trial Balance (2G01) reflect a balance for 6335, Vouchers Payable, you may obtain the breakdown by program from run 1G07B Unscheduled Payment Turnaround Report, and 1G26B EFT Unscheduled Turnaround Report at 6/30/16. Should you have credit memos, increase the appropriate program in Column I and decrease the respective amounts in Column III for the amount of the credit memo. Should you have payables, decrease the appropriate program in Column I and increase the respective amounts in Column III. The ISIS report will show accounts payable without a sign. Debit memos will have a negative (-) sign beside the number.
4. In Column IV agencies on ISIS would record accrual adjustments to system information. Remember, you should include all payables that were not liquidated in the 45-day close period with the prior year appropriations; however you should not include future scheduled lease payments that are shown in Note H. Maintain a detailed list of these payables to back up the amount shown on Schedule 1. **DO NOT INCLUDE GASB 34 REVENUE AND EXPENDITURE ACCRUALS.**
5. In Column V indicate the total of Column I, minus Column II, plus Column III, and plus or minus Column IV.
6. In Column VI indicate the revised appropriation amount, which should agree to the Appropriation Report by Agency as of August 15, 2016 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 ISIS State Agencies  
PROCEDURES: Schedule 6

Page 7

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

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

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

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

| Agency # | Agency Name   | Org # | Org Name                           | Ultimate Fund Recorded In |
|----------|---|-------|------------------------------------|---------------------------|
| 100      | Executive Office  | ER01  | Annie E Casey Foundation Esc       | BSRF                      |
| 100      | Executive Office  | ER02  | The Wallace Foundation Esc         | BSRF                      |
| 100      | Executive Office  | ER03  | MacArthur Foundation Esc           | BSRF                      |
| 100      | Executive Office  | EE01  | Annie E Casey Foundation Esc       | BSRF                      |
| 100      | Executive Office  | EE02  | Wallace Foundation                 | BSRF                      |
| 100      | Executive Office  | EE03  | MacArthur Foundation Esc           | BSRF                      |
| 100      | Executive Office  | ER07  | MacArthur Escrow 0994944           | BSRF                      |
| 100      | Executive Office  | EE07  | MacArthur Escrow 0994944           | BSRF                      |
| 107      | Division of Administration                                    | ERF1  | Permanent Supportive Housing       | General Fund              |
| 107      | Division of Administration                                    | ERF2  | Case Mgmt - DHAP Esc               | General Fund              |
| 107      | Division of Administration                                    | EEF1  | Perm Supportive Housing - Exp      | General Fund              |
| 107      | Division of Administration<br>Office of Coastal<br>Protection | EEF2  | Case Mgmt – Exp                    | General Fund              |
| 109      | STO   | 1594  | OCPR Escrow                        | General Fund              |
| 147      | STO   | 7100  | Unclaimed Property Reserve         | General Fund              |
| 147      | STO   | 7122  | External Audit Collections         | General Fund              |
| 148      | State Treasurer   | R125  | Petro - Gas Unclassified           | BSRF                      |
| 148      | State Treasurer   | R133  | Petro - Motor Fuels Unclassified   | BSRF                      |
| 148      | State Treasurer   | R155  | Petro - Sp Fuels Unclassified      | BSRF                      |
| 148      | State Treasurer   | R160  | Petro - Sp Fuels IFTA Unclassified | BSRF                      |
| 324      | LERN Board  | E101  | LERN Board Esc Rev                 | General Fund              |
| 324      | LERN Board  | 5001  | LERN Board Esc Disb                | General Fund              |
| 419      | Office of State Police  | 4014  | Sp Collections – Dr                | BSRF                      |
| 419      | Office of State Police  | 4018  | Sp Collections – Cr                | BSRF                      |
| 419      | Office of State Police  | FEMA  | FEMA - Reimb Due to SERF           | General Fund              |

SECTION: Instructions for Preparation of Annual Fiscal Report  
 UNIT TYPE: All ISIS State Agencies  
 PROCEDURES: Schedule 6-1

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

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

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

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



SECTION: Instructions for Preparation of Annual Fiscal Report  
UNIT TYPE: All ISIS State Agencies  
PROCEDURES: Schedule 13

Page 10

Schedule 13 is a recapitulation of the total Interagency Receipts (IAT) reported on Schedule 3, as of August 14, 2016.

1. In Column I, list the ISIS Agency Number, if applicable, where the revenue came from. (**Not your agency number. If you do not know the ISIS agency number, leave blank.**)
2. In Column II, list the name of the agency, college, internal service fund, etc. that provided the revenue.
3. In Column III, enter the amount received from each source at June 30, 2016.
4. In Column IV, enter the amount of unclassified cash for each source at June 30, 2016.
5. In Column V, enter the amount of accounts receivable for each source received during the 45 day close.
6. In Column VI, enter the total revenue received from each source and this should equal the sum of columns III, IV, and V.

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

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

SECTION: Instructions for Preparation of Annual Fiscal Report  
UNIT TYPE: All ISIS State Agencies  
PROCEDURES: Schedule 14 and 14A

Page 11

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

Using Schedules 3 and 4 please complete the following:

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

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

Column B – Enter your agency adjustment for the revenue.

Column C – Total of columns A plus B.

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

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

Column F – Total of columns D plus E.

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

Column H – Full accrual gross adjustments to the revenue/receivable from the prior year. These amounts are on the 2014-15 Schedule 14, column K.

Column I – Full accrual allowance amounts from the prior year. These amounts are on the 2014-15 Schedule 14, column L. This should be a negative amount.

Column J – Total of columns H and I.

Column K – Full accrual gross adjustments to the revenue/receivable for the current year. These amounts are from your agency and must include revenues earned by June 30, 2016 and not recorded in ISIS as well as those recorded in fiscal year 2017 that should have been fiscal year 2016 revenues.

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

Column M – Total of columns K and L.

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

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

Column P – Total of columns N plus O.

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

Schedule 14A is for GASB 34 expenditure accruals by program.

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

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

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

Column C – Total of columns A plus B.

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

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

Column F – Total of columns D plus E.

Column G – Total of columns C plus F.

Column H – Full Accrual gross adjustments to the 2014-15 expenditures/payables from the prior year, if applicable. These amounts may be included in your 2014-15 Schedule 14A.

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

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

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

Column L – Total of columns J plus K.

Note B – Indicate the inventory at June 30, 2016.

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

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

The total of Cash, Certificates of Deposit, and **Money Market Accounts** should be your reconciled bank balances at June 30th.

2. Investments - Those investments meeting **GASB Statement No. 72** reporting requirements must be reported at fair value.

If you are reporting investments held outside the State Treasury, **you must provide the required risk disclosures as requested in Section B through D of this Note.**

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

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

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

Disclose the following regarding related party transactions:

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

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

Note M- You must include any significant activities that occurred after June 30, 2016 that impact your agency and are not already reflected in the financial reports. This will include activities that may impact any subsequent fiscal year's operations and may include impairment of assets, bond sales, settlement of litigation, etc.

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Agency Name and Mailing Address)

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

Send electronically to the  
Louisiana Legislative Auditor:

[LLAFileroom@lla.la.gov](mailto:LLAFileroom@lla.la.gov)

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

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

AFFIDAVIT

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

\_\_\_\_\_  
Signature of Agency Official

\_\_\_\_\_  
NOTARY PUBLIC

Prepared by: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone No.: \_\_\_\_\_

Date: \_\_\_\_\_

Email: \_\_\_\_\_

\_\_\_\_\_  
 (Agency Name)  
 STATE OF LOUISIANA  
 GENERAL OPERATING APPROPRIATION FUNDS  
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGETARY COMPARISON  
 CURRENT YEAR APPROPRIATION (BUDGET - LEGAL BASIS)  
 FOR THE YEAR ENDED JUNE 30, 2016

Schedule No. \_\_\_\_\_  
 ISIS Agency No. \_\_\_\_\_

PROGRAMMATIC BUDGETING

GENERAL APPROPRIATION

|   | Cash Basis | Adjustment | Accrual  | Agency<br>Accrual Adj. | Total    | Revised Budget | Favorable<br>(Unfavorable) |
|---|------------|------------|----------|------------------------|----------|----------------|----------------------------|
|   | I          | II         | III      | IV                     | V        | VI             | 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<br>self generated revenues                       | _____      | _____      | _____    | _____                  | _____    | _____          | _____                      |
| 6 State General Fund by interagency receipts                                      | _____      | _____      | _____    | _____                  | _____    | _____          | _____                      |
| 7 Auxiliary funds   | _____      | _____      | _____    | _____                  | _____    | _____          | _____                      |
| 8 Other appropriated fund sources:  |            |            |          |                        |          |                |                            |
| 9 _____ fund  | _____      | _____      | _____    | _____                  | _____    | _____          | _____                      |
| 10 _____ fund   | _____      | _____      | _____    | _____                  | _____    | _____          | _____                      |
| 11 Total appropriated revenue   | _____      | _____      | _____    | _____                  | _____    | _____          | _____                      |
| B EXPENDITURES (List Programs)  |            |            |          |                        |          |                |                            |
| Appropriated expenditures:  |            |            |          |                        |          |                |                            |
| 12 Program 1  | _____      | _____      | _____    | _____                  | _____    | _____          | _____                      |
| 13 Program 2  | _____      | _____      | _____    | _____                  | _____    | _____          | _____                      |
| 14 Program 3  | _____      | _____      | _____    | _____                  | _____    | _____          | _____                      |
| 15 Program 4  | _____      | _____      | _____    | _____                  | _____    | _____          | _____                      |
| 16 Program 5  | _____      | _____      | _____    | _____                  | _____    | _____          | _____                      |
| 18 Total appropriated expenditures  | _____      | _____      | _____    | _____                  | _____    | _____          | _____                      |
| 19 Excess (deficiency) of appropriated revenues<br>over appropriated expenditures | \$ _____   | \$ _____   | \$ _____ | \$ _____               | \$ _____ | \$ _____       | \$ _____                   |

(Agency Name)  
 STATE OF LOUISIANA  
 SCHEDULE OF APPROPRIATED REVENUE BY TYPE  
 GENERAL OPERATING APPROPRIATION FUNDS  
 FOR YEAR ENDED JUNE 30, 2016

Schedule No. \_\_\_\_\_  
 ISIS Agency No. \_\_\_\_\_

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



(Agencies with cash basis programs only)

(Agency Name)  
 STATE OF LOUISIANA  
 SCHEDULE OF ADJUSTMENTS DUE TO CASH BASIS PROGRAMS  
 JUNE 30, 2016

Schedule No. \_\_\_\_\_  
 ISIS Agency No. \_\_\_\_\_

|   | ISIS<br>Appropriation<br>Number<br>I | Total Revenue<br>(Column VIII from<br>Schedule 3)<br>II | Cash Basis Program<br>Accrual From<br>2014-2015 AFR<br>III | Cash Basis Program<br>Accrual For<br>2015-2016<br>IV | Adjusted Revenue<br>For 2015-2016<br>V |
|---|--------------------------------------|---|--|--|--|
| A. Appropriated Revenues/Fund Source and Type     |                                      |   |  |  |  |
| 1. Federal Funds                                  | _____                                | \$ _____  | \$ _____   | \$ _____   | \$ _____                               |
| 2. State funds by fees and self-generated revenue | _____                                | _____   | _____  | _____  | _____                                  |
| 3. State General Funds by interagency receipts    | _____                                | _____   | _____  | _____  | _____                                  |
| 4. State funds by auxiliary                       | _____                                | _____   | _____  | _____  | _____                                  |
| 5. State funds by other                           | _____                                | _____   | _____  | _____  | _____                                  |
| 6. Total  |                                      | \$ _____  | \$ _____   | \$ _____   | \$ _____                               |
|   |                                      |   |  |  |  |
| B. Appropriated expenditure                       |                                      |   |  |  |  |
|   | ISIS<br>Appropriation<br>Number      | Total Expenditure<br>Schedule I                         | Cash Basis Program<br>Accrual From<br>2014-2015 AFR        | Cash Basis Program<br>Accrual for<br>2015-2016       | Adjusted Expenditure<br>For 2015-2016  |
| 7. Program 1                                      | _____                                | \$ _____  | \$ _____   | \$ _____   | \$ _____                               |
| 8. Program 2                                      | _____                                | _____   | _____  | _____  | _____                                  |
| 9. Program 3                                      | _____                                | _____   | _____  | _____  | _____                                  |
| 10. Program 4                                     | _____                                | _____   | _____  | _____  | _____                                  |
| 11. Program 5                                     | _____                                | _____   | _____  | _____  | _____                                  |
| 12.   | _____                                | _____   | _____  | _____  | _____                                  |
| 13.   | _____                                | _____   | _____  | _____  | _____                                  |
| 14.   | _____                                | _____   | _____  | _____  | _____                                  |
| 15.   | _____                                | _____   | _____  | _____  | _____                                  |
| 16.   | _____                                | _____   | _____  | _____  | _____                                  |
| 17. Total Expenditures                            |                                      | \$ _____  | \$ _____   | \$ _____   | \$ _____                               |

(Agency Name)  
 STATE OF LOUISIANA  
 SCHEDULE OF NON APPROPRIATED (MAJOR STATE REVENUE & INCOME NOT AVAILABLE)  
 FOR THE YEAR ENDED JUNE 30, 2016

Schedule No. \_\_\_\_\_  
 ISIS Agency No. \_\_\_\_\_

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

\_\_\_\_\_  
 (Agency Name)  
 STATE OF LOUISIANA  
 NON APPROPRIATED OTHER FUNDS  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDED JUNE 30, 2016

Schedule No. \_\_\_\_\_  
 ISIS Agency No. \_\_\_\_\_

TOTAL

| <u>REVENUES (Full Accrual)</u>                       |          |          |          |          |
|--|----------|----------|----------|----------|
| _____  | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| <b>Total Revenues</b>                                | _____    | _____    | _____    | _____    |
| <u>EXPENSES (Full Accrual)</u>                       |          |          |          |          |
| _____  | \$ _____ | \$ _____ | \$ _____ | \$ _____ |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| _____  | _____    | _____    | _____    | _____    |
| <b>Total Expenses</b>                                | _____    | _____    | _____    | _____    |
| <b>Excess (deficiency) of revenues over expenses</b> | _____    | _____    | _____    | _____    |
| Fund balances at beginning of year                   | _____    | _____    | _____    | _____    |
| Adjustments  | _____    | _____    | _____    | _____    |
| Fund balances at end of year                         | \$ _____ | \$ _____ | \$ _____ | \$ _____ |

STATE OF LOUISIANA  
 \_\_\_\_\_ (agency)  
 ESCROW FUND  
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2016

**List the ISIS organizations associated with the escrow activity below:**

\_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_

|  |  |    |  |
|--|--|----|--|
| Balance at beginning of year   |  | \$ |  |
| Revenues (additions July 1, 2015 through June 30, 2016)              |  |    |  |
|  |  |    |  |
|  |  |    |  |
| Expenditures (deductions July 1, 2015 through June 30, 2016)         |  |    |  |
|  |  |    |  |
|  |  |    |  |
| Balance as of June 30, 2016  |  |    |  |
| Accruals   |  |    |  |
| Receivables:   |  |    |  |
| Amount classified in 2016 (July 1, 2016 through August 14, 2016)     |  |    |  |
| *Amount classified in 2017 (July 1, 2016 through August 14, 2016)    |  |    |  |
| **Amount not classified as of August 14, 2016 (GASB 34 full accrual) |  |    |  |
| Payables:  |  |    |  |
| Amount paid in 2016 (July 1, 2016 through August 14, 2016)           |  |    |  |
| *Amount paid in 2017 (July 1, 2016 through August 14, 2016)          |  |    |  |
| **Amount not paid as of August 14, 2016 (GASB 34 full accrual)       |  |    |  |
| Balance at end of year   |  | \$ |  |

\*Should be accruals for prior year activity but reflected in the 2017 fiscal year.

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

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

| <u>Agency</u> | <u>Organization</u> | <u>Amount</u> | <u>Ultimate Fund<br/>Recorded In</u> |
|---------------|---------------------|---------------|--------------------------------------|
|               |                     | \$            |                                      |
|               |                     | \$            |                                      |
|               |                     | \$            |                                      |
|               | Total               | \$            |                                      |

Prepared By \_\_\_\_\_  
 Telephone \_\_\_\_\_ Email \_\_\_\_\_

STATE OF LOUISIANA  
 SCHEDULE OF PER DIEM PAID BOARD (COMMISSION) MEMBERS, BY FUND  
 FOR THE YEAR ENDED JUNE 30, 2016

| <u>NAME</u> | <u>NUMBER</u> | <u>AMOUNT</u>   |
|-------------|---------------|-----------------|
| _____       | _____         | \$ _____        |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| _____       | _____         | _____           |
| TOTAL       |               | \$ <u>_____</u> |

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

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

SCHEDULE OF INTERAGENCY RECEIPTS  
 FOR THE YEAR ENDED JUNE 30, 2016

| I<br><u>Agency<br/>Number</u> | II<br><u>Source</u> | III<br><u>Classified<br/>June 30, 2016</u> | IV<br><u>Unclassified<br/>June 30, 2016</u> | V<br>Accounts<br>Receivable on a<br>Modified Accrual<br><u>Basis</u> | VI<br><u>Totals</u>            |
|-------------------------------|---------------------|--|---|--|--------------------------------|
| _____                         | _____               | \$ _____                                   | \$ _____                                    | \$ _____   | \$ _____                       |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
| _____                         | _____               | _____                                      | _____                                       | _____  | _____                          |
|                               | Total               | \$ <u>                    </u>             | \$ <u>                    </u>              | \$ <u>                    </u>                                       | \$ <u>                    </u> |

GASB 34 REVENUE ACCRUALS FOR THE YEAR ENDED JUNE 30, 2016  
(rounded to dollars)

Schedule Number \_\_\_\_\_  
ISIS Agency Number \_\_\_\_\_

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

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



GASB 34 EXPENDITURE ACCRUALS FOR THE YEAR ENDED JUNE 30, 2016

(rounded in dollars)

Schedule Number \_\_\_\_\_

ISIS Agency Number \_\_\_\_\_

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

STATE OF LOUISIANA

\_\_\_\_\_ (Agency)

COMPARISON FIGURES

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

|                         | <u>2016</u> | <u>2015</u> | <u>Difference</u> | <u>Percentage Change</u> |
|-------------------------|-------------|-------------|-------------------|--------------------------|
| Revenues (a)            | \$ _____    | \$ _____    | \$ _____          | \$ _____                 |
| Expenditures (b)        | _____       | _____       | _____             | _____                    |
| Explanation for change: | _____       |             |                   |                          |

(a) Revenues must equal the following:

- Total revenue on Schedule 3 or Schedule 3-1, if prepared
- + Full current year accrual revenues on Schedule 14 (column M)
- Full prior year accrual revenues on Schedule 14 (column J)
- + 2016 Payroll Federal revenue accrual from Note L
- 2015 Payroll Federal revenue accrual from Note L

(b) Expenditures must agree with total expenditures on Schedule 1 or Schedule 3-1, if prepared, **plus** 2016 payroll accrual, using the July 8, 2016 payroll, **less** 2015 payroll accrual

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

|                        | <u>2016 Original Budget (c)</u> | <u>2016 Final Budget (d)</u> | <u>Difference</u> | <u>Percentage Change</u> |
|------------------------|---------------------------------|------------------------------|-------------------|--------------------------|
| Revenues               | \$ _____                        | \$ _____                     | \$ _____          | \$ _____                 |
| Expenditures           | _____                           | _____                        | _____             | _____                    |
| Explanation of change: | _____                           |                              |                   |                          |

|                        | <u>2016 Final Budget (d)</u> | <u>2016 Actual (e)</u> | <u>Difference</u> | <u>Percentage Change</u> |
|------------------------|------------------------------|------------------------|-------------------|--------------------------|
| Revenues               | \$ _____                     | \$ _____               | \$ _____          | \$ _____                 |
| Expenditures           | _____                        | _____                  | _____             | _____                    |
| Explanation of change: | _____                        |                        |                   |                          |

- (c) The original budget amount should equal the budget amount appropriated by the Legislature (Act 16 of the 2015 Reg. Session).  
 (d) The final budget amount should equal the original budgeted amount plus or minus all of the BA7's (revisions) and it can be found on Schedule 1, column 6.  
 (e) Actual revenues and expenditures can be found on Schedule 1, column 5.



STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

NOTES TO THE FINANCIAL STATEMENT

TABLE OF CONTENTS

| <u>Notes</u> | <u>Note Name</u>  | <u>Page No.</u> |
|--------------|---|-----------------|
| A            | Not used  |                 |
| B            | Inventory of Materials and Supplies                                 | 16              |
| C            | Deposits with Financial Institutions and Investments*               | 16              |
| D            | Unearned Revenue  | 23              |
| E            | Operating and Capital Grants for GASB 34 Presentation               | 24              |
| F            | Judgments, Claims, and Similar Contingencies                        | 24              |
| G            | Other Postemployment Benefits (OPEB)                                | 25              |
| H            | Lease and Rental Commitments  | 26              |
| I            | Related Party Transactions  | 31              |
| J            | On-Behalf Payments for Fringe Benefits and Salaries                 | 32              |
| K            | In-Kind Contributions   | 33              |
| L            | Federal Receivable for Payroll and Related Benefit Accrual          | 33              |
| M            | Subsequent Events   | 33              |
| N            | Land and Land Improvements  | 33              |
| O            | Impairment of Capital Assets and Insurance Recoveries*              | 34              |
| P            | Intangible Assets including Capitalized Software                    | 36              |
| Q            | Revenues – Pledged or Sold*   | 37              |
| R            | Prepaid Expenses and Advances                                       | 39              |
| S            | Pollution Remediation Obligations                                   | 39              |
| T            | Items Previously Reported as Assets and Liabilities                 | 44              |
| U            | Nonexchange Financial Guarantees                                    | 46              |
| V            | Contracts Retainage Payable   | 48              |
| W            | Government Combinations and Disposable of Gov't Operations*         | 48              |
| X            | Accounts Payable Paid with 2017 Appropriation (For LA GOV agencies) | 50              |

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

STATE OF LOUISIANA

\_\_\_\_\_ (Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

A. NOT USED

B. INVENTORY OF MATERIALS AND SUPPLIES

In general, inventories are recorded as expenditures when purchased. The value of inventory, determined under (perpetual or periodic) inventory system using the (FIFO, LIFO, etc.) valuation method, at June 30, 2016, is \$\_\_\_\_\_. NOTE: Do not count postage as inventory, but include it in prepayments, if material.

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

1. DEPOSITS WITH FINANCIAL INSTITUTIONS

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

**Beginning with fiscal year 2016, agencies are only required to report the bank balance of their deposits in financial institutions other than in the State Treasury.** Deposits in bank accounts are stated at cost, which approximates market. Under state law these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These pledged securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank in the form of safekeeping receipts held by the state treasurer. The deposits at June 30, 20\_\_\_\_, consisted of the following:

STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

|  | Cash     | Nonnegotiable<br>Certificates of<br>Deposit | Money Market<br>Demand<br>Accounts | Total      |
|--|----------|---|------------------------------------|------------|
| Deposits in bank accounts per bank**   | \$ _____ | \$ _____                                    | \$ _____                           | \$ _____ - |
| Bank balances exposed to custodial<br>credit risk:   |          |   |                                    |            |
| a. Uninsured and uncollateralized  | \$ _____ | \$ _____                                    | \$ _____                           | \$ _____ - |
| b. Uninsured and collateralized with securities held<br>by the pledging institution  | _____    | _____                                       | _____                              | _____ -    |
| c. Uninsured and collateralized with securities held<br>by the pledging institution's trust department or<br>agent, but not in the entity's name | _____    | _____                                       | _____                              | _____ -    |
|  | _____    | _____                                       | _____                              | _____ -    |

**\*\*NOTE:** If your agency maintains a travel and petty cash account in accordance with Title 39 of the LA Revised Statutes and has cash on deposit with a financial institution as of June 30, include the bank balance of that cash in ‘Deposits in bank accounts per bank’ above. **Do not include any cash on hand or cash on deposit with the State Treasurer’s Office.**

2. INVESTMENTS (NOT IN STATE TREASURY)

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

**A. Fair Value**

**Beginning with the 2016 fiscal year, governments are required to disclose the total fair value of all investments (with the exception of those noted in GASB Statement No. 72). GASB Statement No. 72 requires governments to 1) use the fair value hierarchy to rank the quality of the assumptions or valuation inputs that were used in determining the fair value of each investment and 2) disclose the valuation techniques used when assessing fair value. Per GASB No. 72, all investments should be reported at fair value unless an exception has been provided within the standard. The most common of these investments are money markets, which include negotiable CD’s, banker’s acceptances, commercial paper, and U.S. Government Securities & Obligations with a maturity date of 12 months or less at the time of purchase. Refer to Appendices**

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

Packet, Appendix A, on OSRAP’s website, for a full list of investments that should be reported at values other than fair value.

All investments, regardless of valuation method, should be reported in preceding section titled “Investments Valuation & Fair Value Hierarchy”. Investments stated at fair value and ranked as level 2 or level 3 in the fair value hierarchy table further require disclosure of the valuation techniques used in assessing their value. Briefly describe the valuation techniques used for all level 2 and level 3 investments in the section titled “Valuation Techniques” below.

**I. Investments Valuation & Fair Value Hierarchy**

Use the table below to report ALL investments by investment type. For investments reported in the section titled “Investments reported at fair value”, the total fair value should be reported in the “Total Value” column. Use the three columns under the heading “Fair Value Hierarchy” to categorize the fair value based on the assumptions or valuation inputs used to determine the fair value. **Note:** The total fair value for each investment type may not fall under one fair value hierarchy level and should therefore be divided among the three levels accordingly.

Example: Agency “A” has \$10,000 invested in municipal bonds with \$5,000 meeting the criteria for level 1 and the remaining \$5,000 meeting the criteria for level 2. In this case \$10,000 should be reported in the “Total Value” column next to “Municipal bonds” with \$5,000 being recorded in the “Level 1” column and \$5,000 in the “Level 2” column.

Record investments that are not reported at fair value listed at the bottom of the table. Report those investments in accordance with the exceptions to fair value reporting in GASB Statement No. 72 or other GASB standards as applicable.

STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

| Type of Investment   | Total Value | Fair Value Hierarchy  |  |  |
|--|-------------|---|--|--|
|  |             | Quoted Prices in Active Markets for Identical Assets (Level 1 Inputs) | Significant Other Observable Inputs (Level 2 Inputs) | Significant Unobservable Inputs (Level 3 Inputs) |
| <b><u>Investments Reported at Fair Value</u></b>                           |             |   |  |  |
| Negotiable CDs*  | \$ _____    | _____   | _____  | _____  |
| Commercial Paper*  | _____       | _____   | _____  | _____  |
| Banker's Acceptances*  | _____       | _____   | _____  | _____  |
| Repurchase Agreements  | _____       | _____   | _____  | _____  |
| U.S. Government Obligations *  | _____       | _____   | _____  | _____  |
| U.S. Agency Obligations *  | _____       | _____   | _____  | _____  |
| Municipal Bonds  | _____       | _____   | _____  | _____  |
| Open-End Mutual Funds  | _____       | _____   | _____  | _____  |
| Corporate bonds  | _____       | _____   | _____  | _____  |
| Closed-End Mutual funds  | _____       | _____   | _____  | _____  |
| External Investment Pools  | _____       | _____   | _____  | _____  |
| Equity Securities (including common & preferred stock, and private equity) | _____       | _____   | _____  | _____  |
| Other: (identify)  | _____       | _____   | _____  | _____  |
| _____  | _____       | _____   | _____  | _____  |
| _____  | _____       | _____   | _____  | _____  |

**Investments Reported at Amounts Other than Fair Value**

|                             |          |
|-----------------------------|----------|
| Negotiable CDs              | \$ _____ |
| Commercial Paper            | _____    |
| Banker's Acceptances        | _____    |
| U.S. Government obligations | _____    |
| U.S. Agency obligations     | _____    |
| Other: (identify)           | _____    |
| _____                       | _____    |
| _____                       | _____    |

Total investments \$ \_\_\_\_\_ - \$ \_\_\_\_\_ - \$ \_\_\_\_\_ - \$ \_\_\_\_\_ -

\* Investments within these investment categories should only be recorded at fair value when their maturity date is more than 12 months greater than the original purchase date. Investments purchased with a maturity of date of 12 months or less should be recorded in the preceding section titled "Investments Reported at Amounts Other than Fair Value".



**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**II. Valuation Techniques**

Briefly describe the valuation techniques used for all level 2 and level 3 investments from the table above.

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**III. Changes in Valuation Techniques**

If there was a significant change in the valuation technique for any of the investments valued at fair value, list the investment, the valuation technique currently used, the valuation technique previously used, and the reason for the change.

| Investment Type | Current Valuation Technique | Prior Valuation Technique | Explanation of Change |
|-----------------|-----------------------------|---------------------------|-----------------------|
| 1               |                             |                           |                       |
| 2               |                             |                           |                       |
| 3               |                             |                           |                       |
| 4               |                             |                           |                       |
| 5               |                             |                           |                       |
| 6               |                             |                           |                       |

**B. Custodial Credit Risk**

Investments can be exposed to custodial credit risk if the securities underlying the investment are uninsured, not registered in the name of the entity, and are held by either a counterparty or held by a counterparty's trust department or agent but not in the entity's name. Repurchase agreements are not subject to credit risk if the securities underlying the repurchase agreement are exempt from credit risk disclosure (i.e. explicitly guaranteed U.S. Government Securities).

STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

Using the following table, record the value (by investment type) of all investments exposed to custodial credit risk. All investments listed as “Other” must be identified.

| Type of Investment  | Investments Exposed to                                      |   |
|---|---|---|
|   | Uninsured,<br>*Unregistered,<br>and Held by<br>Counterparty | Uninsured, *Unregistered,<br>and Held by Counterparty's<br>Trust Dept. or Agent not in<br>Entity's Name |
| Negotiable CDs  | \$ _____  | \$ _____  |
| Commerical Paper  | _____   | _____   |
| Banker's Acceptance   | _____   | _____   |
| U.S. Agency Obligations **  | _____   | _____   |
| Repurchase Agreements***  | _____   | _____   |
| Equity Securities (including common & preferred<br>stock, and private equity) | _____   | _____   |
| Corporate Bonds   | _____   | _____   |
| Municipal Bonds   | _____   | _____   |
| Closed-End Mutual Funds   | _____   | _____   |
| Other: (identify)   | _____   | _____   |
|   | _____   | _____   |
| Total investments   | \$ _____ -  | \$ _____ -  |

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

\*\* These obligations may be exposed to custodial credit risk because they are not backed by the full faith of the U.S. Government. Investments in Freddie Mae and Fannie Mac should not be included in this category. (See Appendix A in the Appendices Packet for a discussion of FNMA & FHLMC)

\*\*\*If the securities underlying the repurchase agreements are not exposed to custodial credit risk, the repurchase agreements are not exposed to custodial credit risk (i.e. U.S. Government Securities).

C. Credit Risk of Debt Investments

Disclose the credit risk of debt investments by credit quality ratings as described by rating agencies as of the fiscal year end. **All debt investments regardless of type should be aggregated by credit quality rating except investments in U.S. Government Securities, (including Fannie Mae & Freddie Mac) which are backed by the full faith of U.S. Government.**

STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

Use the table below to disclose the fair value of **ALL** (except those noted above) debt investments per credit quality rating. Total debt investments per investment type should equal the total value for each investment category (where applicable) in the fair value hierarchy table in section A.I above. For each investment type record the value on the row with the corresponding credit quality rating. The totals, per investment type, at the bottom of the table should correspond with the totals from section A.I above. If any debt investments are unrated, disclose the amount in applicable column in the row labeled “Not Rated”.

| Credit Quality Ratings | Types of Debt Investments |               |                  |                     |                       |                 |                 |                       |                           |
|------------------------|---------------------------|---------------|------------------|---------------------|-----------------------|-----------------|-----------------|-----------------------|---------------------------|
|                        | U.S. Agency Obligations   | Negotiable CD | Commercial Paper | Banker's Acceptance | Repurchase Agreement* | Municipal Bonds | Corporate Bonds | Open-End Mutual Funds | External Investment Pools |
| AAA                    | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| AA+                    | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| AA                     | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| AA-                    | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| A+                     | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| A                      | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| A-                     | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| A-1                    | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| A-1+                   | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| A-2                    | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| A-3                    | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| BBB+                   | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| BBB                    | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| BBB-                   | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| Not Rated              | \$                        |               |                  |                     |                       |                 |                 |                       |                           |
| Total Debt Investments | \$                        | -             | -                | -                   | -                     | -               | -               | -                     | -                         |

\*Repurchase Agreements backed by investments in U.S. Government Securities, Fannie Mae, or Freddie Mac do not require credit risk disclosure because they are backed by the full faith of the U.S. Government. Only include repurchase agreements backed by investments in securities other than U.S. Government Securities, Fannie Mae, or Freddie Mac.

D. Interest Rate Risk of Debt Investments

1. Disclose the interest rate risk of **all** debt investments by investment type. Record the total fair value and breakdown of fair value by maturity in years for each investment type. For money market investments, disclose the interest rate risk **ONLY** if at the time of purchase the maturity date was greater than 3 months. The most common types of money markets include, U.S. Government and Agency Obligations, Negotiable CD's, Commercial Paper, and Banker's Acceptances. All investments recorded as "other", must be identified.

**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

| Types of Debt Investments   | Fair Value | Investment Maturities (in Years) |            |            | Greater Than 10 |
|---|------------|----------------------------------|------------|------------|-----------------|
|   |            | Less Than 1                      | 1 - 5      | 6 - 10     |                 |
| U.S. Government obligations*  | \$ _____   | \$ _____                         | \$ _____   | \$ _____   | \$ _____        |
| U.S. Agency obligations*  | _____      | _____                            | _____      | _____      | _____           |
| Negotiable CD*  | _____      | _____                            | _____      | _____      | _____           |
| Commerical Paper*   | _____      | _____                            | _____      | _____      | _____           |
| Banker's Acceptance*  | _____      | _____                            | _____      | _____      | _____           |
| Repurchase Agreements   | _____      | _____                            | _____      | _____      | _____           |
| Municipal Bonds   | _____      | _____                            | _____      | _____      | _____           |
| Corporate Bonds   | _____      | _____                            | _____      | _____      | _____           |
| Open-End Mutual Fund Exclusively Invested in Fixed Income Securities      | _____      | _____                            | _____      | _____      | _____           |
| External Investment Pools Exclusively Invested in Fixed Income Securities | _____      | _____                            | _____      | _____      | _____           |
| Other (Identify)  | _____      | _____                            | _____      | _____      | _____           |
| Total debt investments  | \$ _____ - | \$ _____ -                       | \$ _____ - | \$ _____ - | \$ _____ -      |

**\* For these types of debt Investments ONLY include if at the time of purchase the maturity date was greater than 12 months.**

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

| Debt Investment | Fair Value | Terms |
|-----------------|------------|-------|
| _____           | \$ _____   | _____ |
| _____           | _____      | _____ |
| _____           | _____      | _____ |
| _____           | _____      | _____ |
| Total           | \$ _____ - | _____ |

**D. UNEARNED REVENUE**

Unearned (formerly deferred) revenue represents revenue (generally federal) that was received in the current and/or prior fiscal year, but is not yet earned. Certain federal grants may fit this

**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

description; however, **do not adjust revenues on Schedules 3 or 4 for unearned revenue, regardless of materiality.**

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

|                      | Beginning Balance at<br>7/1/2015 | Additions | Deletions | Ending Balance at<br>6/30/2016 |
|----------------------|----------------------------------|-----------|-----------|--------------------------------|
| Federal              | _____                            | _____     | _____     | -                              |
| Self-Generated       | _____                            | _____     | _____     | -                              |
| Interagency Transfer | _____                            | _____     | _____     | -                              |

**E. OPERATING AND CAPITAL GRANTS FOR GASB 34 PRESENTATION**

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

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

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

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

**F. JUDGMENTS, CLAIMS, AND SIMILAR CONTINGENCIES**

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

**STATE OF LOUISIANA**

\_\_\_\_\_ (Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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

\_\_\_\_\_

\_\_\_\_\_

In the current year, claim payments in the amount of \$\_\_\_\_\_ were made and recoveries from claims totaled \$\_\_\_\_\_. (Do not include those submitted to ORM.)

Disclose any guarantee of indebtedness for **exchange or exchange-like transactions** even if there is only a remote chance that the government will be called on to honor its guarantee. **Do not disclose nonexchange financial guarantees below, but disclose them in Note V, Nonexchange Financial Guarantees.**

\_\_\_\_\_

\_\_\_\_\_

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

| <u>Program</u> | <u>Date of Disallowance</u> | <u>Amount</u> | <u>Probability of Payment*</u> | <u>Estimated Liability Amount**</u> |
|----------------|-----------------------------|---------------|--------------------------------|-------------------------------------|
| 1. _____       | _____                       | \$ _____      | _____                          | \$ _____                            |
| 2. _____       | _____                       | _____         | _____                          | _____                               |
| 3. _____       | _____                       | _____         | _____                          | _____                               |
| 4. _____       | _____                       | _____         | _____                          | _____                               |

\* Reasonably possible, probable, or remote

\*\* Include estimated liability amount (amounts settled, but not paid), if known

**G. OTHER POSTEMPLOYMENT BENEFITS (OPEB)**

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

- The covered payroll for **FY 2014-15** [annual gross payroll (**not including related benefits**) of all active employees who participated in the LSU System Health Plan] \$\_\_\_\_\_; and

**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

- OPEB contributions for **FY 2015-16** for employees who participated in the LSU System Health Plan (defined as the employer payments for *retirees'* cost of 2015 insurance premiums) \$\_\_\_\_\_.

Note that the covered payroll amount is from a previous year (FY 2014-15) because the actuarial figures provided in the valuation report to be used in the CAFR for fiscal year ended June 30, 2016 utilizes the data from this time frame.

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

|   |                                  |
|---|----------------------------------|
| Office of the Governor                  | Division of Administration       |
| Secretary of State                      | Lieutenant Governor              |
| Agriculture and Forestry                | Culture, Recreation, and Tourism |
| Dept. of Transportation and Development | Dept. of Health and Hospitals    |
| Dept. of Insurance                      | Dept. of Wildlife and Fisheries  |
| Dept. of Natural Resources              | Office of Juvenile Justice       |
| State Civil Service                     | Dept. of Veterans Affairs        |

If you have any questions, please contact Deborah Zundel at [Deborah.Zundel@la.gov](mailto:Deborah.Zundel@la.gov)

**H. LEASE AND RENTAL COMMITMENTS**

Lease agreements, if any, have non-appropriation exculpatory clauses that allow lease cancellation if the Legislature does not make an appropriation for its continuation during any future fiscal period. Total operating lease expenditures for fiscal year 2015-2016 amounted to \$\_\_\_\_\_.

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

Operating leases are all leases which do not meet the criteria of a capital lease. Operating leases are grouped by nature (i.e. office space, equipment, etc.) and the annual rental payments for the next five fiscal years are presented in the following schedule. (NOTE: If lease payments extend past FY 2031, create additional columns and report these future minimum lease payments in five year increments.)

| Nature of lease | <u>FY2017</u> | <u>FY2018</u> | <u>FY2019</u> | <u>FY2020</u> | <u>FY2021</u> | <u>FY 2022</u><br><u>-2026</u> | <u>FY 2027</u><br><u>-2031</u> |
|-----------------|---------------|---------------|---------------|---------------|---------------|--------------------------------|--------------------------------|
| a. Office space | \$ _____      | \$ _____      | \$ _____      | \$ _____      | \$ _____      | \$ _____                       | \$ _____                       |
| b. Equipment    | _____         | _____         | _____         | _____         | _____         | _____                          | _____                          |
| c. Land         | _____         | _____         | _____         | _____         | _____         | _____                          | _____                          |
| d. Other        | _____         | _____         | _____         | _____         | _____         | _____                          | _____                          |
| Total           | \$ _____      | \$ _____      | \$ _____      | \$ _____      | \$ _____      | \$ _____                       | \$ _____                       |

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

STATE OF LOUISIANA

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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

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

Capital leases are defined as an arrangement in which any one of the following conditions apply (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 6/30/16. In Schedule B, report only those new leases entered into during fiscal year 2015-2016. NOTE: LEAF leases should not be included in these schedules.

SCHEDULE A – CAPITAL LEASES EXCEPT LEAF LEASES

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



**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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, 2016: (NOTE: If lease payments extend past FY 2036, create additional rows and report these future minimum lease payments in five year increments.)

|   |              |
|---|--------------|
|   | <u>Total</u> |
| 2017  | \$ _____     |
| 2018  | _____        |
| 2019  | _____        |
| 2020  | _____        |
| 2021  | _____        |
| 2022-2026                                   | _____        |
| 2027-2031                                   | _____        |
| 2032-2036                                   | _____        |
| <br>  |              |
| 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<br/>leased asset<br/>(Historical Cost)</u> | <u>Remaining<br/>interest and<br/>executory<br/>costs to end<br/>of lease</u> | <u>Remaining<br/>principal to<br/>end of lease</u> | <u>Fund that<br/>pays lease</u> |
|------------------------|---|---|--|---------------------------------|
| a. Office space        | \$ _____  | \$ _____  | \$ _____   | _____                           |
| b. Building            | _____   | _____   | _____  | _____                           |
| c. Equipment           | _____   | _____   | _____  | _____                           |
| d. Land                | _____   | _____   | _____  | _____                           |
| e. Other               | _____   | _____   | _____  | _____                           |
| Total                  | \$ _____  | \$ _____  | \$ _____   | _____                           |

**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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, 2016: (NOTE: If lease payments extend past FY 2036, create additional rows and report these future minimum lease payments in five year increments.)

|   |           |
|---|-----------|
| 2017  | \$ _____  |
| 2018  | _____     |
| 2019  | _____     |
| 2020  | _____     |
| 2021  | _____     |
| 2022-2026                                   | _____     |
| 2027-2031                                   | _____     |
| 2032-2036                                   | _____     |
| <br>Total minimum lease payments            | <br>_____ |
| Less amounts representing executory costs   | ( _____ ) |
| Net minimum lease payments                  | _____     |
| Less amounts representing interest          | ( _____ ) |
| Present value of net minimum lease payments | \$ _____  |

3. REVENUE LEASES

LESSOR DIRECT FINANCING LEASES

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

- Collectability of the minimum lease payments is reasonably predictable.
- No important uncertainties surround the amount of the unreimbursable costs yet to be incurred by the lessor under the lease.

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

| <u>Composition of lease</u> | <u>Minimum lease<br/>payment<br/>receivable</u> | <u>Remaining<br/>interest to end<br/>of lease</u> | <u>Remaining<br/>principal to end<br/>of lease</u> |
|-----------------------------|---|---|--|
| a. Office space             | \$ _____  | \$ _____  | \$ _____   |
| b. Building                 | _____   | _____   | _____  |
| c. Equipment                | _____   | _____   | _____  |
| d. Land                     | _____   | _____   | _____  |
| e. Other                    | _____   | _____   | _____  |

**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

|  |           |
|--|-----------|
| Less amounts representing executory costs        | ( _____ ) |
| Minimum lease payment receivable                 | _____     |
| Less allowance for doubtful accounts             | ( _____ ) |
| Net minimum lease payments receivable            | _____     |
| Less estimated residual value of leased property | ( _____ ) |
| Less unearned income                             | ( _____ ) |
| Net investment in direct financing lease         | \$ _____  |

Minimum lease payments do not include contingent rentals, which may be received as stipulated in the lease contracts. Contingent rental payments occur if, for example, the use of the equipment, land, or building etc., exceeds a certain level of activity each year. Contingent rentals received for fiscal year 2016 were \$\_\_\_\_\_for office space, \$\_\_\_\_\_for building, \$\_\_\_\_\_ for equipment, \$\_\_\_\_\_ for land, and \$ \_\_\_\_\_ for other.

The agency received lease revenues for \_\_\_\_\_. Total revenues for fiscal year 2015-2016 totaled \$\_\_\_\_\_. The following is a schedule by years of minimum lease receivables for the succeeding fiscal years as of June 30, 2016: (Note: If receivables extend past FY 2036, create additional rows and report these future receivables in 5 year increments.)

|           | <u>Minimum Lease Receivables</u> |
|-----------|----------------------------------|
| 2017      | \$ _____                         |
| 2018      | _____                            |
| 2019      | _____                            |
| 2020      | _____                            |
| 2021      | _____                            |
| 2022-2026 | _____                            |
| 2027-2031 | _____                            |
| 2032-2036 | _____                            |
| Total     | \$ _____                         |

4. LESSOR - Operating Lease

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

**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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

|                 | <u>Cost</u> | <u>Accumulated<br/>Depreciation</u> | <u>Carrying<br/>Amount</u> |
|-----------------|-------------|-------------------------------------|----------------------------|
| a. Office space | \$ _____    | \$ _____                            | \$ _____                   |
| b. Buildings    | _____       | _____                               | _____                      |
| c. Equipment    | _____       | _____                               | _____                      |
| d. Land         | _____       | _____                               | _____                      |
| e. Other        | _____       | _____                               | _____                      |
| Total           | \$ _____    | \$ _____                            | \$ _____                   |

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

| <u>Fiscal Year</u>                 | <u>Office</u> | <u>Buildings</u> | <u>Equipment</u> | <u>Land</u> | <u>Other</u> |
|------------------------------------|---------------|------------------|------------------|-------------|--------------|
| 2017                               | \$ _____      | \$ _____         | \$ _____         | \$ _____    | \$ _____     |
| 2018                               | _____         | _____            | _____            | _____       | _____        |
| 2019                               | _____         | _____            | _____            | _____       | _____        |
| 2020                               | _____         | _____            | _____            | _____       | _____        |
| 2021                               | _____         | _____            | _____            | _____       | _____        |
| 2022-26                            | _____         | _____            | _____            | _____       | _____        |
| 2027-31                            | _____         | _____            | _____            | _____       | _____        |
| 2032-36                            | _____         | _____            | _____            | _____       | _____        |
| Total<br>minimum<br>future rentals | \$ _____      | \$ _____         | \$ _____         | \$ _____    | \$ _____     |

Contingent rentals received from operating leases for fiscal year 2016 were \$ \_\_\_\_\_ for office space, \_\_\_\_\_ for buildings, \$ \_\_\_\_\_ for equipment, \_\_\_\_\_ for land, and \$ \_\_\_\_\_ for other.

**I. RELATED PARTY TRANSACTIONS**

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

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STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

J. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

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

1. Reporting:

a. Employer Entity:

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

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

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

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

b. Paying Entity:

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

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

2. Disclosure:

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

| <u>Contributor</u> | <u>Pension Plan</u> | <u>Amount</u> |
|--------------------|---------------------|---------------|
| _____              | _____               | \$ _____      |
| _____              | _____               | _____         |
| _____              | _____               | _____         |
| _____              | _____               | _____         |

STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

K. IN-KIND CONTRIBUTIONS

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

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

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

L. FEDERAL RECEIVABLE FOR PAYROLL AND RELATED BENEFITS ACCRUAL

Agencies will be required to reflect the 2015-2016 federal payroll and related benefits accrual, using the July 8, 2016 payroll date in this note. **[OSRAP will provide this information to the agencies.]** For fiscal year 2015-16 calculation will be based on nine (9) days. The federal payroll accrual is \_\_\_\_\_.

M. SUBSEQUENT EVENTS

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

\_\_\_\_\_  
\_\_\_\_\_

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

Some agencies may acquire land or make land improvements that are not reported to the State Land Office or Facility Planning and Control. Land improvements are those betterments, improvements, and site preparations that ready land for its intended use. Some examples of land improvements would be excavation, filling, grading, and demolition of existing buildings, and removal or relocation of other property (telephone or power lines). Other land improvements are built or installed to enhance or facilitate the use of the land for a particular

**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

purpose and may include walking paths and trails, fences and gates, landscaping, sprinkler systems, fountains, and beaches. Land and land improvements should be reported at cost, estimated cost, or estimated fair value at date of acquisition and should include all expenses necessary to obtain title, such as legal fees.

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

| <u>Description of Land or Improvement</u> | <u>Cost</u> |
|---|-------------|
| _____                                     | \$ _____    |
| _____                                     | _____       |
| _____                                     | _____       |
| _____                                     | _____       |

**O. IMPAIRMENT OF CAPITAL ASSETS AND INSURANCE RECOVERIES**

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

Please complete the schedule below for buildings and movable property that were permanently impaired in FY 2016. Insurance recoveries should be used to offset those impairment losses if received in the same year as the impairment. Include these insurance recoveries in the sixth column in the schedule below. {There are five different indicators of impairment described in Appendix B of the Appendices Packet at <http://www.doa.louisiana.gov/OSRAP/afrpackets.htm>. They include (1) physical damage, (2) enactment of laws, etc. List the appropriate number (1-5) to identify the indicator of impairment in the last column. }

| <u>Building ID or<br/>Type of Movable<br/>Property or Equip.</u> | <u>Tag #<br/>(if applicable)</u> | <u>Estimated<br/>Restoration<br/>Cost</u> | <u>Orig.Cost +<br/>Additions &amp;<br/>Modifications</u> | <u>Replacement<br/>Value</u> | <u>Insurance<br/>Recovery<br/>in Same FY</u> | <u>Indicator<br/>of<br/>Impairment</u> |
|--|----------------------------------|---|--|------------------------------|--|--|
| _____  | _____                            | _____                                     | _____  | _____                        | _____  | _____                                  |
| _____  | _____                            | _____                                     | _____  | _____                        | _____  | _____                                  |
| _____  | _____                            | _____                                     | _____  | _____                        | _____  | _____                                  |
| _____  | _____                            | _____                                     | _____  | _____                        | _____  | _____                                  |

**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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

| Description | Amount of<br>Impairment Loss<br>Before Insurance<br>Recovery | Insurance<br>Recovery in<br>Same Year | Net<br>Impairment<br>Loss | Indicator of<br>Impairment | Reason for Impairment (e.g.,<br>hurricane) |
|-------------|--|---------------------------------------|---------------------------|----------------------------|--|
|             |  |                                       |                           |                            |  |
|             |  |                                       |                           |                            |  |
|             |  |                                       |                           |                            |  |
|             |  |                                       |                           |                            |  |
|             |  |                                       |                           |                            |  |
|             |  |                                       |                           |                            |  |

Insurance recoveries received in FY 15-16 related to impairment losses occurring in previous years, and insurance recoveries received in FY 15-16 other than those related to impairment of capital assets, should be reported as program revenues, nonoperating revenues, or extraordinary items, as appropriate. Indicate in the following schedule the amount, revenue organization, and source code of insurance recoveries not included in the schedule above.

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

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



STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

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

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

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

| <u>Software Name (as it Appears in AMS)</u> | <u>Asset #</u> | <u>Acquisition Cost</u> |
|---|----------------|-------------------------|
| _____                                       | _____          | \$ _____                |
| _____                                       | _____          | _____                   |
| _____                                       | _____          | _____                   |
|   | Total          | \$ _____                |

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

**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

| Software Name<br>(Purchased or<br>Internally Generated) | Balance at<br>6/30/2015 | Additions<br>(acquisition<br>cost) | Deletions/<br>Retirements | Balance at<br>6/30/2016 | Acquisition<br>Date or Placed<br>in Service |
|---|-------------------------|------------------------------------|---------------------------|-------------------------|---|
| software #1   | -                       | -                                  | -                         | -                       |   |
| software #2   | -                       | -                                  | -                         | -                       |   |
| software #3   | -                       | -                                  | -                         | -                       |   |
| Total   | <u>-</u>                | <u>-</u>                           | <u>-</u>                  | <u>-</u>                |   |

The balance at 6/30/16 is the purchase price or acquisition price of any software that you're currently using that met the capitalization threshold when the software was placed in service. Additions include any new software that meets the threshold and placed in service the current year. Deletions include software that became obsolete in the current year or was no longer used this fiscal year.

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

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

List any other intangible assets that your agency has:

| Intangible asset | Balance at<br>6/30/2015 | Additions<br>(acquisition<br>cost) | Deletions/<br>Retirements | Balance at<br>6/30/2016 | Acquisition<br>Date or Placed<br>in Service |
|------------------|-------------------------|------------------------------------|---------------------------|-------------------------|---|
| Asset #1         | -                       | -                                  | -                         | -                       |   |
| Asset #2         | -                       | -                                  | -                         | -                       |   |
| Asset #3.        | -                       | -                                  | -                         | -                       |   |
| Total            | <u>-</u>                | <u>-</u>                           | <u>-</u>                  | <u>-</u>                |   |

**Q. REVENUES - PLEDGED OR SOLD (GASB 48)**

**1. PLEDGED REVENUES**

Pledged revenues are specific revenues that have been formally committed to directly collateralize or secure debt of the pledging government, or directly or indirectly collateralize or secure debt of a component unit. Pledged revenues are revenue bonds that the State Bond

STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

Commission or the Louisiana Public Facilities Authority has authorized in your agency’s name or in your agency’s behalf.

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

Provide the following information about the specific revenue pledged:

a. Identify the specific pledged revenue:

- Specific pledged revenue is \_\_\_\_\_
- Debt secured by the pledged revenue (amount) \_\_\_\_\_
- Approximate amount of pledge \_\_\_\_\_  
(equal to the remaining principal and interest requirements)

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

c. General purpose for the debt secured by the pledge: \_--\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

d. Relationship of the pledged amount to the specific revenue: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(the proportion of the specific revenue that has been pledged)

e. Comparison of the pledged revenues (current year information):

- Principal requirements \_\_\_\_\_
- Interest requirements \_\_\_\_\_
- Pledged revenues recognized during the period \_\_\_\_\_  
(gross pledged revenue minus specified operating expenses)

NOTE: For any new revenue bonds, please send a copy of the following sections of the official bond statement:

- Cover page
- Introductory statement
- Amortization schedule – terms and conditions
- Plan of financing
- Security for the bond (pledged revenue information)

2. FUTURE REVENUES REPORTED AS A SALE

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

**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

Provide the following information in the year of the sale ONLY:

a. Identify the specific revenue sold:

- the revenue sold is \_\_\_\_\_
- the approximate amount \_\_\_\_\_
- significant assumptions used in determining the approximate amount \_\_\_\_\_

b. Period of the sale: \_\_\_\_\_

c. Relationship of the sold amount to the total for that specific revenue \_\_\_\_\_

d. Comparison of the sale:

- proceeds of the sale \_\_\_\_\_
- present value of the future revenues sold \_\_\_\_\_
- significant assumptions in determining the present value \_\_\_\_\_

**R. PREPAID EXPENSES AND ADVANCES**

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

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

| Beginning<br>Balance<br><u>at 7/01/15</u> | <u>Additions</u> | <u>Deletions</u> | Ending<br>Balance<br><u>at 6/30/16</u> |
|---|------------------|------------------|--|
| \$ _____                                  | \$ _____         | \$ _____         | \$ _____ -                             |

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

**S. POLLUTION REMEDIATION OBLIGATIONS (Governmental Funds)**

Since governmental funds do not accumulate resources for eventual payment of unmatured general long-term indebtedness, do not include these amounts in your financial statements.

**STATE OF LOUISIANA**

\_\_\_\_\_ (Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

The following schedule lists all pollution remediation activities in which \_\_\_\_\_ (agency/department) is involved. Amounts paid in the 13<sup>th</sup> period for pollution remediation totaled \$\_\_\_\_\_.

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

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

Items capitalized in fiscal year 2015-2016 consist of:

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

**Disclosures**

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

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

For pollution remediation liabilities, or portions thereof, that are not yet recognized because they are not reasonably estimable, disclose a general description of the nature of the pollution

**STATE OF LOUISIANA**

\_\_\_\_\_ (Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

remediation activities. For more information on measuring liability, see OSRAP Memo 09-24, <http://www.doa.la.gov/osrap/sagasb49.htm>.

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

At June 30, 2016, \_\_\_\_\_ (agency) was a responsible party in the remediation of \_\_\_\_\_ (friable asbestos, removal of leaking underground fuel storage tanks, removal and replacement of contaminated soil, removal of lead-based paint, diesel spill cleanup, oversight and enforcement-related activities, post-remediation monitoring, etc.). A site assessment and preliminary evaluation of required remediation indicated a liability of \$ \_\_\_\_\_. This liability is not payable with current financial resources. \_\_\_\_\_ (agency) paid \$ \_\_\_\_\_ for current fiscal year remediation activities.

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



STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

Explanation of the GASB 49 Worksheet

- a Enter agency/department name
- b List projects reported in the prior fiscal year that had an outstanding liability at 6/30/15.
- c List projects that were overlooked or not included as remediation projects in previous fiscal years.
- d List remediation projects that were begun/identified in the fiscal year ending 6/30/2016.
- e Enter project number assigned by FP&C, DEQ, or other number assigned to identify project.  
Year the project was begun--this is not necessarily the year remediation began; it should be the year the pollution was identified and includes time involved to develop a remediation plan and the actual remediation process.
- f
- g This column is used to report those projects that were included/added in the previous fiscal year and had a balance outstanding at the end of that year.
- h This column is for reporting increases in the estimated remediation cost, whether from expanding the scope of the project to contracting for a specific service.  
Record total expenditures related to the project made during the fiscal year, including those made in the 13th period [13th period expenditures are also shown separately in column AB (p)].
- i
- j Record activities that decrease the estimated remediation liability that are not expenditures--for example, amounts included in original estimate were overstated and actual was less than what was recorded; scope of project not as extensive as originally estimated, etc.
- k The formula in this column sums columns J, L, N, and P (g, h, i, and j).
- l Indicate percentage of project completion in this column.
- m Amounts in this column represent the portion of the ending liability that are due and payable within the next 12 months.  
Amounts in this column represent the portion of the ending liability that are not due and payable until after 6/30/17. This amount plus the amount in column V (m) must total the amount in column R (k).
- n
- o This column is to identify amounts that have been or will be received from other sources such as other responsible parties or insurance proceeds to help cover the cost of remediation.
- p Record amounts expended on pollution remediation projects during the 13th accounting period in this column--this amount should be included in column N (i).
- q Provide reference and note explanations on an extra page, for example: (1) awaiting court decision.



STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

T. ITEMS PREVIOUSLY REPORTED AS ASSETS AND LIABILITIES

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

Example: Assume that the agency received a \$1 million nonexchange grant in May 2016 (FY2016), which was received prior to the start date (or time requirement) of the grant, but after all eligibility requirements were met. That amount would be considered a deferred inflow and would be recorded as such for the 6/30/16 beginning balance on the note below. The following fiscal year (2017), the time requirement was met for the entire amount of the grant received in May 2016 and the agency received another nonexchange grant in April 2016 for \$2.5 million, which was prior to the state date (or time requirement of the new grant), but after the eligibility requirements were met. The agency would report the following in the FY 2016 note provided below:

| Deferred Inflows  | Balance at<br><u>6/30/2015</u> | Prior Period<br><u>Adjustments</u> | Balance at<br><u>7/1/2015</u> | <u>Additions</u> | <u>Deletions</u> | Balance at<br><u>6/30/2016</u> |
|---|--------------------------------|------------------------------------|-------------------------------|------------------|------------------|--------------------------------|
| Grants Received in Advance of Meeting Timing Requirements | \$ 1,000,000                   | \$ _____                           | \$ 1,000,000                  | \$ 2,500,000     | \$ 1,000,000     | \$ 2,500,000                   |

Note: Prior to the implementation of GASB 65, the amounts above should have been recorded as unearned (deferred) revenue in Note D. Since the grant amounts received prior to the time requirements are now considered deferred inflows instead of unearned revenue, Note D should not include these amounts.

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

The following deferred outflows and deferred inflows were recorded in fiscal year 2016:

STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

GASB 65 Deferred Outflows and Deferred Inflows

| Deferred Outflows   | Balance at<br>6/30/2015 | Prior Period<br>Adjustments | Restated<br>Balance at<br>7/1/2015 | Additions | Deletions | Balance at<br>6/30/2016 |
|---|-------------------------|-----------------------------|------------------------------------|-----------|-----------|-------------------------|
| Deferred amounts on debt refunding (debits)                               | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Adjustment of capital lease obligations                                   | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Grants paid prior to meeting time requirements                            | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Intra-entity transfer of future revenues (transferee)                     | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Losses from sale lease-back transactions                                  | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Direct loan origination costs for mortgage loans held for sale            | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Fees paid to permanent investors prior to sale of mortgage loans          | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Deferred Inflows  |                         |                             |                                    |           |           |                         |
| Deferred amounts on debt refunding (Credits)                              | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Adjustment of capital lease obligations                                   | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Grants received prior to meeting time requirements                        | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Property taxes received before the period for which the taxes were levied | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Fines and penalties received in advance of meeting time requirements      | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Sales/intra-entity transfers of future revenues (transferor)              | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Gains from sale lease-back transactions                                   | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Points received on loans origination                                      | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| Loan origination fees received for mortgage loans held for sale           | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |
| "Unavailable" Revenue in Governmental Funds                               | \$ _____                | \$ _____                    | \$ _____ -                         | \$ _____  | \$ _____  | \$ _____ -              |

Fund Name/Number/Org \_\_\_\_\_

STATE OF LOUISIANA

(Agency)

NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016

U. NONEXCHANGE FINANCIAL GUARANTEES (GASB 70)

Nonexchange financial guarantees are transactions in which the following occurs:

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

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

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

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

| <u>Types of Obligations Guaranteed</u> | <u>Length of Time of Guarantee</u> | <u>Total Amount of Outstanding Nonexchange Financial Guarantees*</u> |
|--|------------------------------------|--|
| _____                                  | _____                              | _____  |
| _____                                  | _____                              | _____  |
| _____                                  | _____                              | _____  |

\*Include outstanding guaranteed amounts as of 6/30/16.

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

\_\_\_\_\_

\_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- D. Complete the following table if your agency has either 1) determined that it is more likely than not that your agency will be required to make payments on nonexchange financial guarantees your agency extended or 2) made payments during the fiscal year on nonexchange financial guarantees your agency extended.

**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

Disclose decreases (payments made) during the fiscal year even if your agency's balance is zero at fiscal year end. *Please add additional lines as necessary.*

| Types of Obligations<br>Guaranteed | Balance at<br>7/1/2015 | *Increases | **Decreases | Balance at<br>6/30/16 | Payments to<br>date |
|------------------------------------|------------------------|------------|-------------|-----------------------|---------------------|
| 1                                  |                        |            |             |                       |                     |
| 2                                  |                        |            |             |                       |                     |
| 3                                  |                        |            |             |                       |                     |

\* Includes initial recognition and adjustments increasing estimated liability

\*\* Guarantee payments made and adjustments decreasing estimates

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

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

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

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

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

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**STATE OF LOUISIANA**

\_\_\_\_\_ (Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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

| <u>Guarantor</u> | <u>Outstanding Amount to be<br/>Repaid to the Guarantor</u> |
|------------------|---|
| _____            | _____   |
| _____            | _____   |
| _____            | _____   |
| _____            | _____   |

V. CONTRACTS RETAINAGE PAYABLES

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

The following are the outstanding retainage payables of the agency as of June 30, 2016:

Contract retainage payable                      \$ \_\_\_\_\_

W. GOVERNMENT COMBINATIONS & DISPOSALS OF GOV'T OPERATIONS

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

1. Government Combinations

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

a) The effective date of the combination \_\_\_\_\_

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

\_\_\_\_\_  
\_\_\_\_\_

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

\_\_\_\_\_  
\_\_\_\_\_

**STATE OF LOUISIANA**

(Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

2. Mergers and Transfers of Operations

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

|                                      | <u>Initial<br/>Amount</u> | <u>Adjustments</u> | <u>Initial<br/>Adjusted<br/>Total</u> |
|--------------------------------------|---------------------------|--------------------|---------------------------------------|
| <u>Assets</u>                        |                           |                    |                                       |
| Current Assets                       | \$ _____                  | \$ _____           | \$ _____                              |
| Capital Assets                       | _____                     | _____              | _____                                 |
| Other Assets                         | _____                     | _____              | _____                                 |
| Total Assets                         | \$ _____<br>-             | \$ _____<br>-      | \$ _____<br>-                         |
| <br>                                 |                           |                    |                                       |
| Total Deferred Outflows of Resources | \$ _____                  | \$ _____           | _____                                 |
| <u>Liabilities</u>                   |                           |                    |                                       |
| Current Liabilities                  | \$ _____                  | \$ _____           | _____                                 |
| Long-term Liabilities                | _____                     | _____              | _____                                 |
| Total Liabilities                    | \$ _____<br>-             | \$ _____<br>-      | \$ _____<br>-                         |
| <br>                                 |                           |                    |                                       |
| Total Deferred Inflows of Resources  | \$ _____                  | \$ _____           | _____                                 |
| <br>                                 |                           |                    |                                       |
| Net Position                         | \$ _____                  | \$ _____           | _____                                 |

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

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3. Government Acquisitions

Provide a brief description of the consideration provided.

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**STATE OF LOUISIANA**

\_\_\_\_\_ (Agency)

**NOTES TO THE FINANCIAL REPORTS  
FOR THE YEAR ENDED JUNE 30, 2016**

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

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4. Disposals of Government Operations

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

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Recognize a gain or loss on the disposal of operations, if applicable. Gains or losses on the disposal of operations should be reported as a special item. Disclose the following information about the disposed government operations if not separately presented in its financial statements:

| <u>ACCOUNT</u>         | <u>AMOUNT</u> |
|------------------------|---------------|
| <u>Revenues</u>        |               |
| Operating Revenues     | \$ _____      |
| Non-Operating Revenues | _____         |
| Total Revenues         | \$ _____<br>= |
| <u>Expenses</u>        |               |
| Operating Expenses     | \$ _____      |
| Non-Operating Expenses | _____         |
| Total Expenses         | \$ _____<br>= |

**X. ACCOUNT PAYABLE PAID WITH 2017 APPROPRIATION (For LA GOV agencies only)**

List the amount of receipts for goods and services received or rendered on or before June 30, 2016 and liquidated with fiscal year 2017 appropriations. \_\_\_\_\_ [Note: This is listed as an adjustment on Schedule 1 for ISIS agencies, so only LA Gov agencies need to complete this note.]