

**OFFICE OF STATEWIDE REPORTING & ACCOUNTING POLICY  
DISCRETE COMPONENT UNIT (DCU) WORKFLOW  
ANNUAL FISCAL REPORTING PORTAL**

**OVERVIEW:**

The Office of Statewide Reporting and Accounting Policy (OSRAP) collects financial information from various agencies and entities to prepare the State of Louisiana's Comprehensive Annual Financial Report (CAFR). A CAFR is a set of government financial statements comprising the financial report of a state, municipality, or other government entity that complies with the accounting requirements promulgated by the Government Accounting Standards Board (GASB). The State's basic financial statements, included in the CAFR, consist of the financial information of various funds, departments, agencies, activities, and organizational units that comprise the State's legal entity, as well as, financial information of legally separate entities for which the State is financially accountable (component units).

A legally separate entity is considered a component unit of the State if at least one of the following criteria is met:

- The State appoints a voting majority of the organization's governing body and is either able to impose its will on the organization or there is a potential financial benefit/burden to the State.
- The entity is fiscally dependent on the State and there is a potential financial benefit/burden to the State.
- The nature and significance of the relationship between the State and the entity is such that exclusion would cause the financial statements of the State to be misleading.

Depending upon the nature of its relationship with the State, some component units are blended with the State reporting entity, while others are discretely reported.

**INSTRUCTIONS:**

These instructions are to be used by entities completing the Discrete Component Unit (DCU) Annual Fiscal Report (AFR) Portal. The DCU AFR portal includes a Statement of Net Position, Simplified Statement of Activities, and selected note disclosures.

Under the GASB Statement 34 reporting requirements, financial information for discrete component units must be included in the State's Government-wide Statement of Activities. All component units reporting as special purpose governments are required to prepare a Statement of Net Position and a Simplified Statement of Activities (SOA) and selected note disclosures. The SOA may not be included with DCU's separately issued financial statements, but its completion is necessary for the CAFR.

The financial statements should be prepared using the economic resources measurement focus and the full accrual basis of accounting, as required by GASB Statements 34 and 63. Per GASB Statement 34, transfers are only reported between entities that are part of the primary government of the state and **not** between the primary government and its component units. Transactions between the primary government and its component units are reported as revenues and expenses.

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Human Services Districts/Authorities using the Integrated Statewide Information System (ISIS) (i.e., agencies 300, 301, 302, 304, 309, 310, 325, 375, 376, and 377) should include 6PCD, Cash – Pcard Tier II, from the 2G01 Bundl Report in the cash account on the SNP. There will be a corresponding amount, 6730, Pcard Tier II – Clearing Account, found on the same report and that should be reported as a liability (accounts payable) on the SNP.

**DEADLINE:**

**To assist in the publication of the State’s CAFR within the statutory deadlines, your entity’s AFR via the AFR portal must be in the ‘Submitted’ status by August 31, 2017.**

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**LOGIN PAGE**

Please login using your Personnel Number

Personnel Number

Password

**Login**

Your Personnel Number consists of either a **P** or **M** followed by 8 digits.  
For example: **P00012345**.

If you have a **P** number,  
you can **reset** or **change** your password  
using the  
[LEO Password Maintenance Application](#)

If you have an **M** number,  
you can **reset** or **change** your password  
using the  
[WULF Password Maintenance Application](#)

1. Enter your USER ID in the Personnel Number field.
  - a. LaGov (LEO) User ID – uppercase “P” followed by your 8 digit personnel number.
  - b. Colleges/Universities User ID – uppercase “H” followed by your 8 digit external personnel number.
  - c. Non-LaGov User ID – uppercase “M” followed by an assigned 8 digit number.
2. Enter your Password
  - a. For first time Non-LaGov “M” user id – set up your password by using “WULF Password Maintenance Application” on the login screen.
  - b. LEO and Colleges/Universities “P” or “H” user id – use your current password.
  - c. To change or update an expired password – use the password maintenance application associated with your user id.
    - “P” and “H” user id – use the LEO Password Maintenance Application.
    - “M” user id – use the WULF Password Maintenance Application.

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3. Click “Login” which brings you to the Welcome Page.

**WELCOME PAGE**

On the upper left-hand corner of the screen, you will see 3 categories:

- Data Submissions – where the financial information will be entered and reported.
- Help – where you will find instructions for the AR, SEFA, AFR, and AFR Appendix.
- Logout – to exit from the portal.



1. Click “Data Submissions” in the upper left-hand corner of the screen

2. Select “AFR” which brings you to the AFR main page.



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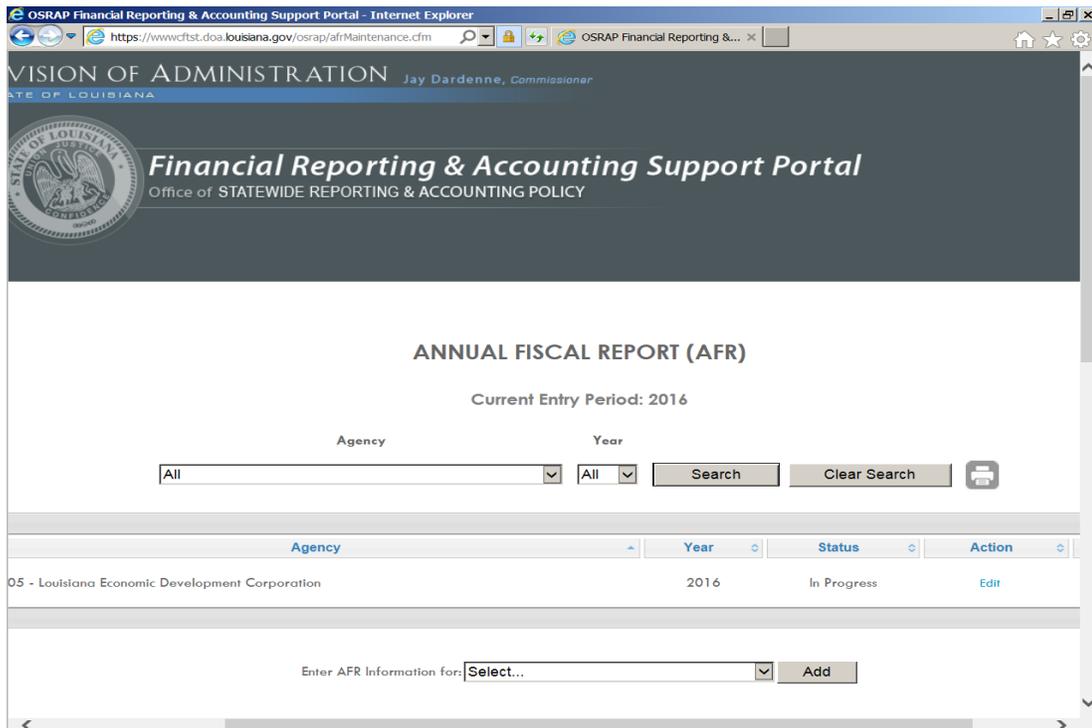
**AFR MAIN PAGE**

Select the agency from the drop-down box labeled “Enter AFR Information for:” and click “Add.”



If work had been entered but has not been submitted the AFR Main Page will appear as follows:

- The status will be “In Progress”. Click on “Edit” under the “Action” column for the appropriate agency.



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**STATEMENT OF NET POSITION**

The Statement of Net Position (SNP) is the first statement to appear in the Portal. When keying information into the SNP, note the following:

- All figures on the SNP should be entered as positive amounts.
- The Net Investment in Capital Assets account line should have a value other than zero when an entity has reported an amount on one of the capital assets account lines and may or may not have a debt associated with it.
  - For Example: Buildings minus Bonds/Notes payable = Net Investment in Capital Assets
- The Unrestricted Net Position is a calculated field.
- The Ending Net Position is a calculated field.
- Total Assets + Deferred Outflows must equal total Liabilities + Deferred Inflows + Net Position.

Once all information is entered on the SNP, it is recommended that the User selects “Save” and then selects “Next (Statement of Activities)” to proceed.

The screenshot shows the 'Financial Reporting & Accounting Support Portal' interface. On the left is a navigation menu with 'Data Submissions', 'Help', and 'Logout'. The main content area is titled 'ANNUAL FISCAL REPORT (AFR) FOR 2016' and includes fields for 'AGENCY: 20-16 - Louisiana Economic Development Corporation', 'PREPARED BY: --', 'PHONE NUMBER: --', and 'EMAIL ADDRESS: --'. A red box highlights the 'STATEMENT OF NET POSITION' section. Below this, a table lists various asset categories with input fields and values:

ASSETS	Value
<b>CURRENT ASSETS:</b>	
CASH AND CASH EQUIVALENTS	0.00
RESTRICTED CASH AND CASH EQUIVALENTS	0.00
INVESTMENTS	0.00
RESTRICTED INVESTMENTS	0.00
DERIVATIVE INSTRUMENTS	0.00
RECEIVABLES (NET)	0.00
PLEDGES RECEIVABLE (NET)	0.00
LEASES RECEIVABLE (NET)	0.00
AMOUNTS DUE FROM PRIMARY GOVERNMENT	0.00
DUE FROM FEDERAL GOVERNMENT	0.00
INVENTORIES	0.00
PREPAYMENTS	0.00
NOTES RECEIVABLE	0.00
OTHER CURRENT ASSETS	0.00
<b>TOTAL CURRENT ASSETS</b>	<b>\$0.00</b>

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**SIMPLIFIED STATEMENT OF ACTIVITIES (SOA)**

When keying information into the SOA, note the following:

- Expenses and revenues should be entered on the Statement of Activities (SOA) as positive numbers.
- The Net (Expense) Revenue, Change in Net Position, and Net Position – Ending are calculated fields.
- The beginning net position figured is pre-populated with the prior fiscal year’s ending net position.
- The Net Position – Restatement amount may be entered as a positive or negative number.
- The ending net position on the SOA should agree to the ending net position on the SNP.

Once all information is entered on the SOA, it is recommended that the User selects “Save” and then selects “Next (Dues Note)” to proceed.

**Financial Reporting & Accounting Support Portal**  
Office of STATEWIDE REPORTING & ACCOUNTING POLICY

**ANNUAL FISCAL REPORT (AFR)  
FOR 2016**

AGENCY: 20-16 - Louisiana Economic Development Corporation  
PREPARED BY: --  
PHONE NUMBER: --  
EMAIL ADDRESS: --

**STATEMENT OF ACTIVITIES**

		PROGRAM REVENUES			
EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS		NET (EXPENSE) REVENUE
25,529,939.00	1,982,863.00	2,639,640.00	0.00		\$-20,907,436.00
<b>GENERAL REVENUES</b>					
PAYMENTS FROM PRIMARY GOVERNMENT					0.00
OTHER					10,618,357.00
ADDITIONS TO PERMANENT ENDOWMENTS					0.00
<b>CHANGE IN NET POSITION</b>					\$-10,289,079.00
NET POSITION - BEGINNING				Prepopulated w/P/Y Ending Balance	\$60,771,488.00
NET POSITION - RESTATEMENT					10,289,079.00
<b>NET POSITION - ENDING</b>					\$60,771,488.00

Save    Reset Form

Back (Statement of Net Position)    Next (Dues Note)    Back to AFR Main Screen

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**NOTES DISCLOSURES:**

The following notes are available (if applicable) within the Discrete Component Unit AFR workflow:

- Due To/From Primary Government
- Restatement Note

**DUES NOTE**

The Dues Note is designed to collect information on amounts due to or due from the primary government and an entity. Completion of the Dues Note is required when amounts due to or due from the primary government are recorded on the Statement of Net Position.

DIVISION OF ADMINISTRATION Jay Dardenne, Commissioner  
STATE OF LOUISIANA

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AGENCY: 20-16 - Louisiana Economic Development Corporation  
PREPARED BY: --  
PHONE NUMBER: --  
EMAIL ADDRESS: --

**DUES NOTES**

Account Type	Intercompany (Fund)	Amount
Amounts due from Primary Government	A09-Pesticide Fund	1,129.00
		<input type="button" value="Remove"/>
		<input type="button" value="Add Another"/>
	<b>Total</b>	<b>\$1,129.00</b>

Account Type	Intercompany (Fund)	Amount
Amounts due from Primary Government	V25-Overcollections	3,135.00
		<input type="button" value="Remove"/>
		<input type="button" value="Add Another"/>
	<b>Total</b>	<b>\$3,135.00</b>

To complete the Dues To/From:

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- Select the appropriate intercompany fund from the drop-down box and enter the amount due that is associated with the fund.
- Additional drop down boxes are selected by clicking “Add Another.”
- The total amount(s) due to or from the primary government must agree to the corresponding account line on the SNP.

Once all information is entered on the Dues Note, it is recommended that the User selects “Save” and then selects “Next (Restatement Note)” to proceed.

**DIVISION OF ADMINISTRATION** Jay Dardenne, Commissioner  
STATE OF LOUISIANA

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PREPARED BY: --  
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**FUND BALANCE/NET POSITION RESTATEMENT**

Account Name/Description	Restatement Amount
CURRENT ASSETS-CASH AND CASH EQUIVALENTS Description Restatement of cash and cash equivalents.	10,289,079.00
<b>Total</b> \$10,289,079.00	

Buttons: Save, Cancel, Next, Back (Dues Notes), Back to AFR Main Screen

The Fund Balance/Net Position Restatement note is designed to collect detailed information on restated accounts.

- Select the restated “account name” from the drop down box.
- Enter the amount of the restatement. The restatement amount may be entered as a positive or negative number.

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- A description and/or reason for the restatement should be typed in the Description field.
- If more than one account is being restated click “Add another” and repeat the steps listed above.
- The User may add as many restatement accounts as necessary.
- The total amount per the restatement note must agree to the total amount restated on the SOA.

Once all information is entered on the Dues Note, it is recommended that the User selects “Save” and then selects “Next (Restatement Note)” to proceed.

## PRE-SUBMISSION

### ERRORS:

On the pre-submission page, Users will receive messages in **red** noting any errors. Using the drop-down box, users may navigate to previous sections to correct errors and/or edit information keyed in previous statements and/or notes.

- See the example of error message below in **red**.



The screenshot displays the 'Financial Reporting & Accounting Support Portal' for the 'ANNUAL FISCAL REPORT (AFR) FOR 2016'. The page includes a navigation menu on the left with 'All Categories', 'Data Submissions', 'Help', and 'Logout'. The main content area shows the agency name '20-16 - Louisiana Economic Development Corporation' and fields for 'PREPARED BY:', 'PHONE NUMBER:', and 'EMAIL ADDRESS:'. A prominent red box highlights the 'PRE-SUBMISSION' status. Below this, another red box highlights the 'Errors:' section, which contains a red error message: '- Net Position on the Statement of Net Position (SNP) \$60,771,488.00 MUST equal Ending Net Position on the Statement of Activities (SOA) \$(39,228,512.00)'. At the bottom, there is a dropdown menu labeled 'Select AFR Section'.

The user will not be able to ‘submit’ their AFR or proceed to the next page which is the Submission page until all errors are resolved.

Once all errors are resolved, the pre-submission page will have the following statements:

- Before submitting, ensure all financial data (statements, notes, and schedules) have been entered for the agency.
- Once submitted, no changes can be made to any of the agency data for the specified year.
- User selects “next” to proceed to the Submission page.

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The screenshot shows the 'Financial Reporting & Accounting Support Portal' for the 'ANNUAL FISCAL REPORT (AFR) FOR 2016'. The page is titled 'PRE-SUBMISSION' and includes a 'Return to Main Page' link. A red box highlights the following text: 'Before submitting please ensure that all data has been entered for the agency. Once submitted no changes can be made to any of the agency data for the specified year.' Below this text is a 'Next' button and a dropdown menu labeled 'Select AFR Section'. The left sidebar contains links for 'All Categories', 'Data Submissions', 'Help', and 'Logout'. The top header includes the 'DIVISION OF ADMINISTRATION' logo and the name 'Jay Dardenne, Commissioner'.

## SUBMISSION

The Submission page list the following notifications:

- Before submitting, ensure all data has been entered.
- Once submitted, no changes can be made to the data for the specified year.
- Submitting the data certifies it is presented fairly in accordance with the policies and practices established by the Division of Administration or in accordance with Generally Accepted Accounting Principles (GAAP).
- Reminder to send a copy to the Louisiana Legislative Auditors.
- Upon submitting, Users will be re-directed to the Financial Reporting & Accounting Support Portal's main page.

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All Categories  
Data Submissions  
Help  
Logout

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STATE OF LOUISIANA



**Financial Reporting & Accounting Support Portal**  
Office of STATEWIDE REPORTING & ACCOUNTING POLICY

### ANNUAL FISCAL REPORT (AFR) FOR 2016

AGENCY: 20-16 - Louisiana Economic Development Corporation  
PREPARED BY: --  
PHONE NUMBER: --  
EMAIL ADDRESS: --

**SUBMISSION**  
[Return to Main Page](#)

Before submitting, ensure that all data (statements, notes, schedules) have been entered for the agency.  
Once submitted no changes can be made to any of the agency data for the specified year.

By clicking 'Submit' below you certify that the financial statements herewith given present fairly the financial position and the results of operations for the year 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.

Submit

Select AFR Section

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**MAIN PAGE**

- The agency's AFR 'Status' will read 'Submitted', the "Action" tab will read "View" and a print icon will appear to the far right side.
- The Annual Fiscal Report can be viewed, printed or be saved as a pdf file; however, no edits or changes to the data can be made.

The screenshot displays the 'Financial Reporting & Accounting Support Portal' for the State of Louisiana. The main content area is titled 'ANNUAL FISCAL REPORT (AFR)' and shows the 'Current Entry Period: 2016'. Below this, there are search filters for 'Agency' (set to 'All') and 'Year' (set to 'All'), along with 'Search' and 'Clear Search' buttons. A table below the filters lists the following report:

Agency	Year	Status	Action	
05 - Louisiana Economic Development Corporation	2016	Submitted	View	

The 'Submitted', 'View', and print icon cells in the table are highlighted with red boxes.

**LOUISIANA LEGISLATIVE AUDITORS**

After submitting your entity's AFR in the portal, save the AFR to your hard drive and forward a copy electronically to the Louisiana Legislative Auditor (LLA) to the following e-mail address: [LLAFileroom@lla.la.gov](mailto:LLAFileroom@lla.la.gov). The file can be sent as a pdf, or 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).