



**State of Louisiana**  
**Division of Administration**  
**Office of the Commissioner**

July 16, 2013

The Honorable Jack Donahue, Chairman  
Joint Legislative Committee on the Budget  
P. O. Box 44294  
Baton Rouge, LA 70804

Dear Senator Donahue:

Act 745 of the 1995 Regular Session requires that all state agencies and component reporting units report to the Commissioner of Administration, on a quarterly basis, information on accounts receivable and debt owed the state. The Commissioner is charged with the responsibility of developing the format for state agencies to report this information and also for compiling this information and reporting the results to the Joint Legislative Committee on the Budget.

Attached is the Accounts Receivable Report for the quarter ended **March 31, 2013**. Not included in the report are the Judiciary and the Legislature. In a letter dated March 6, 1997, from the Second Circuit Court of Appeal, Louisiana Revised Statute (LRS) 39:4 (B) is cited, which states that the Judiciary and the Legislature do not fall under the jurisdiction of the Division of Administration. The House of Representatives and the Senate have cited LRS 39:2(1) which gives the definition of a state agency. Both the House of Representatives and the Senate contend that the reporting requirement is not applicable to them, as they are not state agencies.

The report consists of: a Schedule of Accounts Receivable for the State, a Schedule of Current Receivables Activity by Agency, a Schedule of Long-Term Receivables Activity by Agency, a Schedule of Accounts Receivable Disposition by Agency, a Schedule of Number of Accounts, and a Schedule of Detail Account Balances by Agency for Beginning Balance, Collections, and Ending Balance. These schedules are explained in the "background section" of this report.

The accounts receivable write-off reported this quarter is \$33,424,090 and is reported in the long-term section of the report only. These write-offs represent the amounts that are uncollectible by the agency and/or exceed the 3 year reporting period required of the receivables report. The Department of Health and Hospitals reported 75.4% of the total write-offs this quarter due to the receivables being uncollectible and continuing collection efforts not being cost effective. Department of Transportation and Development reported 18.9% of the total write-offs this quarter due to the 3 year reporting period limitation.

The Honorable Jack Donahue

Page 2

July 16, 2013

If you have any questions concerning the information presented in this report, please contact Ms. Katherine Porche at (225) 219-4442 or Mr. Afranie Adomako at (225) 342-0708.

Sincerely,



Kristy H. Nichols  
Commissioner of Administration

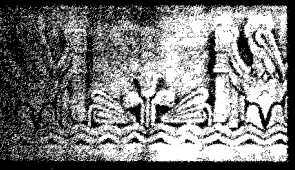
KN/AA/kbp

Enclosure

cc: Mr. Afranie Adomako, CPA, Director  
Office of Statewide Reporting and Accounting Policy  
Ms. Katherine Porche, CPA, SAS Supervisor  
Office of Statewide Reporting and Accounting Policy  
Mr. Tim Barfield, Secretary  
Louisiana Department of Revenue  
Mr. Rick McGimsey, Civil Division Director  
Office of Attorney General



STATE OF LOUISIANA



**STATE OF LOUISIANA  
RECEIVABLES REPORT**

**For the Quarter Ended March 31, 2013**

.....  
**Kristy H. Nichols  
Commissioner of Administration**

## TABLE OF CONTENTS

Background.....	1
Schedule of Accounts Receivable.....	3
Schedule of Current Receivables Activity by Agency.....	4
Schedule of Long-Term Receivables Activity by Agency.....	7
Schedule of Accounts Receivable Disposition by Agency.....	10
Schedule of Number of Accounts.....	13
Schedule of Detail Account Balances by Agency for Beginning Balance, Collections, and Ending Balance.....	16
Notes to the Accounts Receivable Report.....	19

STATE OF LOUISIANA  
QUARTERLY ACCOUNTS RECEIVABLE REPORT

Background

Louisiana Revised Statute 39:79(C) mandated (1) the reporting of accounts receivable information by major revenue source, age, collectibility, and by all relevant billing and collection activity on receivables and debt owed the State by state agencies and component reporting units on a quarterly basis; (2) the development of the format for reporting this information; and (3) the maintenance of detailed data included in the report sufficient to analyze such receivables and the effectiveness of the collection procedures by each state agency and component reporting unit. These agencies are to submit a reporting package no later than 45 days after the end of each quarter. The quarterly reporting package for the agencies contains the following schedules:

Current Receivables (up to 180 days) – This schedule requires the reporting of the activity in two sections. The first section includes, by revenue source, the beginning balance (net of contractual agreements, corrections, errors, discounts, and other adjustments), additions, collections activity, amount over 180 days-moved to long-term receivables, and ending balance.

Long-Term Receivables (over 180 days but less than 3 years) – This schedule requires the reporting of the activity in two sections. The first section includes, by revenue source, beginning balance (net of contractual agreements, corrections, errors, discounts and other adjustments), amount moved from current receivables during the quarter, collections activity, write-offs, amount transferred to outside collections, and ending balance. Receivables over 3 years are transferred to an outside collection service or written off for reporting purposes and are not shown in this report.

Accounts Receivable Disposition – This section presents the disposition of total net receivables if the funds were collected by the report date as follows: Amount budgeted for self-generated use, amount estimated to be retained by the state's general fund, amount due to the federal government, and the amount due to other funds. The Accounts Receivable Disposition is shown in both current and long-term sections of the report.

Quarterly Write-off Disclosure – This schedule requires the disclosure, by revenue source, of accounts written off during the quarter with a specific reason as to why there was a write-off of the account(s). Write-offs authorize a state agency or reporting component unit to transfer an account to a dormant file and discontinue reporting the receivable, but it does not constitute a forgiveness of the debt. The authorized quarterly write-offs are determined within each agency by their board or committee. It is presented only in the long-term receivables section of the report.

STATE OF LOUISIANA  
QUARTERLY ACCOUNTS RECEIVABLE REPORT

Number of Accounts – This schedule requires, by revenue source, the number of accounts for the quarter ending for current receivables, long-term receivables, write-offs, accounts transferred to the Attorney General's office and accounts transferred to an outside collection company.

Reporting Requirements – The Accounts Receivable report for the agencies are as follows:

1. Report receivables according to current and long-term receivables by agency,
2. Report the quarter activity by agency,
3. Report the disposition of the receivables by agency, if collected,
4. Report the number of accounts by agency,
5. No allowance for estimated uncollectible amounts, and
6. Report only three years of outstanding receivables.

This reporting format provides a summary of the status of the state's receivables and related collections activity by agency. It, also, provides the disposition of the ending balance for the quarter by identifying the ultimate owner of the amounts, if the funds are collected in the future.

The accounts receivable reporting requirement is applicable to all state agencies and component reporting units for the State of Louisiana except for the Judiciary of the State and the Legislature. Title 39 of the Louisiana Revised Statutes (LRS) establishes the Division of Administration and mandates that all administrative functions of the state fall under its jurisdiction. LRS 39:4(B) states, "The provisions of this Chapter shall not apply to the Judiciary of the State, except the office of the Attorney General to which they shall apply, nor the Legislature." Therefore, this reporting requirement is not applicable to either the Judiciary or the Legislature.

**STATE OF LOUISIANA**  
**Accounts Receivable Summary**  
**For the Quarter Ended 03/31/2013**

	<b>Current Receivables (Under 180 days)</b>	<b>Long-Term Receivables (Over 180 days)</b>	<b>Total/Balance of Receivables</b>
12/31/2012 Balance (gross)	\$ 860,362,348	\$ 561,224,296	\$ 1,421,586,644
Additions (net of contractual agreements, discounts etc.)	1,388,341,550	--	1,388,341,550
Reclassification from Current to Long-Term	(187,418,828)	187,418,828	--
Collections:			
1-90 days	595,305,612	--	595,305,612
90 -180 days	819,790,725	--	819,790,725
Over 180 days	--	102,186,583	102,186,583
Write-offs	--	33,424,090	33,424,090
Transferred to Outside Collection	--	47,460,747	47,460,747
03/31/2013 Balance of Receivables	<u>\$ 646,188,733</u>	<u>\$ 565,571,704</u>	<u>\$ 1,211,760,437</u>
Total Receivables for the Quarter (Current and Long-Term)			\$ 2,809,928,194
Total Collections for the Quarter (Current and Long-Term)			\$ 1,517,282,920

**Disposition of Receivables, if the funds were collected**

Amount Budgeted for Self-Generated	\$ 329,572,176
Amount Estimated to be Retained by State General Fund	386,241,682
Amount Due to the Federal Government	232,084,832
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>263,861,747</u>
	<u>\$ 1,211,760,437</u>

See Details on pages 4-12

**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 03/31/2013**

Agency	12/31/2012 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	3/31/2013 Balance (Under 180 days)
			1-90 days	91-180 days		
<b><u>Boards &amp; Commissions</u></b>						
Board of Certified Public Accountants	\$ 20,984	\$ 3,350	\$ 3,850	\$ --	\$ --	20,484
State Plumbing Board of Louisiana	2,330	--	--	--	--	2,330
LA Used Motor Vehicle Commission	44,450	350	750	--	20,200	23,850
Louisiana Tax Free Shopping Commission	436,361	587,402	360,955	380,159	52,863	229,786
Louisiana State Board of Cosmetology	1,999	2,230	480	580	465	2,704
<b>Total Boards &amp; Commissions</b>	<b>\$ 506,124</b>	<b>\$ 593,332</b>	<b>\$ 366,035</b>	<b>\$ 380,739</b>	<b>\$ 73,528</b>	<b>\$ 279,154</b>
<b><u>Colleges &amp; Universities</u></b>						
LSU - Baton Rouge	\$ 82,078,454	\$ 37,068,026	\$ 90,321,690	\$ 6,935,698	\$ 942,819	20,946,273
LSU - Alexandria	2,117,293	2,028,302	1,395,631	68,546	281,778	2,399,640
University of New Orleans	2,494,332	32,329,878	31,054,776	1,144,477	620,204	2,004,753
LSU Health Sciences Center - New Orleans	15,667,945	10,101,955	13,890,632	401,484	70,587	11,407,197
LSU - Eunice	6,463,902	232,101	1,581	125,375	350,257	6,218,790
LSU - Shreveport	1,665,949	4,880,053	5,261,659	453,199	156,506	674,638
Pennington Biomedical Research Center	1,498,194	2,911,220	2,833,772	108,784	57,780	1,409,078
LSU Health Sciences Center - HCSD	17,372,165	18,229,732	8,372,416	3,845,518	3,860,377	19,523,586
LSU Health Sciences Center - Shreveport	20,264,816	59,357,632	16,608,279	8,919,877	41,684,040	12,410,252
Baton Rouge Community College	10,044,035	2,216,814	6,623,949	--	13,804	5,623,096
Southern University - Baton Rouge	27,938,568	25,851,713	24,303,820	24,485,229	2,902,598	2,098,634
Southern University - New Orleans	2,828,658	17,419,322	16,335,440	55,276	724,023	3,133,241
Southern University - Shreveport	1,250,340	11,098,517	11,098,517	1,008,809	241,531	--
Nicholls State University	20,663,467	82,136,631	80,999,143	20,391,085	7,441	1,402,429
Grambling State University	3,975,984	40,302,968	36,994,753	1,441,121	1,006,830	4,836,248
Louisiana Tech University	1,607,692	35,745,328	35,446,816	19,877	105,259	1,781,068
McNeese State University	17,821,476	5,045,204	14,743,179	5,150,570	1,210,066	1,762,865
University of Louisiana @ Monroe	26,606,928	12,977,961	36,249,746	518,331	295,220	2,521,592
Northwestern State University	5,248,566	3,092,836	167,734	--	4,979,147	3,194,521
Southeastern Louisiana University	38,655,854	11,325,685	46,101,550	1,461,702	1,095,070	1,323,217
University of Louisiana @ Lafayette	2,107,565	3,740,306	681,424	838,966	115,677	4,211,804
Delgado Community College	2,376,782	2,121,988	261,143	--	2,786,516	1,451,111
Nunez Community College	1,101,108	130,459	954,453	--	5,004	272,110
Bossier Parish Community College	2,340,234	2,209,875	203,855	81,155	1,907,479	2,357,620
South Louisiana Community College	414,256	3,899,739	3,437,949	32,826	136,781	706,439
River Parishes Community College	7,783	59,944	2,806	862	10,920	53,139
Louisiana Delta Community College	3,468,877	1,044,032	3,167,714	610,006	243,978	491,211
LCTCS - Louisiana Technical College	791,945	130,571	41,426	160,074	(125,523)	846,539
L E Fletcher Technical Community College	1,562,132	6,013,504	7,039,747	--	--	535,889
SOWELA Technical Community College	2,410,911	113,160	1,255,324	309,513	303,703	655,531
Northshore Technical Community College	808,855	367,792	970,505	--	77,762	128,380
Central LA Technical Community College	182,832	5,132,817	5,098,817	--	--	216,832
<b>Total Colleges &amp; Universities</b>	<b>\$ 323,837,898</b>	<b>\$ 439,316,065</b>	<b>\$ 501,920,246</b>	<b>\$ 78,568,360</b>	<b>\$ 66,067,634</b>	<b>\$ 116,597,723</b>



**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 03/31/2013**

Agency	12/31/2012 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	3/31/2013 Balance (Under 180 days)
			1-90 days	91-180 days		
<b>State Agencies</b>						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	609,133	3,338	545,972	--	--	66,499
Division of Administration	12,285	165,020	151,908	11,118	412	13,867
Office of Coastal Protection & Restoration	1,130	19	1,149	--	--	--
Louisiana Stadium & Exposition District	3,163	3,425,376	3,297,022	43,077	2,281	86,159
Department of Veterans Affairs	46,582	18,216	11,119	11,000	8,076	34,603
Southwest LA War Veterans Home	366,935	919,080	626,747	235,989	89,862	333,417
Northwest LA War Veterans Home	1,083,471	559,920	438,585	59,980	26,239	1,118,587
Southeast LA War Veterans Home	201,685	762,583	699,619	16,518	45,440	202,691
Secretary of State	351,236	1,331,158	1,101,143	15,119	453,327	112,805
Office of Attorney General	4,832,334	860,666	72,056	35,830	879,988	4,705,126
State Treasurer	19,363	83,041	89,213	--	--	13,191
Public Service Commission	--	16,250	7,900	--	--	8,350
Agriculture and Forestry	126,549	1,272,628	1,032,212	20,923	108,706	237,336
Department of Insurance	1,304,592	87,878	761,108	28,500	12,162	590,700
LA Economic Development Corporation	889,486	220,773	80,404	--	--	1,029,855
Louisiana State Racing Commission	6,575	700	800	--	3,675	2,800
Office of Financial Institutions	670,041	155,911	669,541	--	500	155,911
Department of Culture, Recreation, & Tourism	41	--	--	--	41	--
Department of Transportation & Development	17,944,542	9,175,265	5,310,369	355,956	5,412,438	16,041,044
Department of Health and Hospitals	315,980,274	178,970,903	11,868,499	117,385,673	33,823,180	331,873,825
Department of Children & Family Services	73,020,915	44,863,148	64,237	35,967	44,944,704	72,839,155
Office of Juvenile Justice	332,064	64,445	2,275	4,480	42,854	346,900
Corrections - Adult Probation and Parole	5,618,973	4,346,826	4,976,830	--	(319,721)	5,308,690
Department of Public Safety	990,389	422,568	171,783	424,451	446,779	369,944
DNR - Office of the Secretary	3,236,493	32,565	1,098,090	578,282	7,347	1,585,339
DNR - Office of Conservation	3,376,740	1,792,056	2,228,288	1,671,016	33,540	1,235,952
DNR - Office of Mineral Resources	6,588,745	1,261,842	1,705,543	37,968	2,522	6,104,554
DNR - Office of Coastal Management	1,156,043	240,378	348,141	12,250	48,022	988,008
Department of Revenue	84,690,878	682,620,518	43,433,596	613,691,894	33,522,042	76,663,864
Louisiana Workforce Commission	4,593,482	--	2,539,080	14,293	80,838	1,959,271
Department of Wildlife and Fisheries	158,698	122,686	8,278	32,979	26,462	213,665
Ethics Administration	454,172	414,338	94,638	6,360	36,877	730,635
LA School For Math Science and the Arts	3,670	--	--	3,670	--	--
Louisiana Educational Television Authority	319,397	263,227	535,556	1,706	--	45,362
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	487,699	11,254	9,583	--	11,827	477,543
DOE - Management and Finance	450	18,096	75	200	175	18,096
DOE - Subgrantee Assistance	4,391	47,863	--	--	44,472	7,582
DOE - Recovery School District	1,652,647	1,632,744	940,312	707,959	281,351	1,355,769

**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 03/31/2013**

<b>Agency</b>	<b>12/31/2012 Balance (Under 180 days)</b>	<b>Additions</b>	<b>Collections</b>		<b>Moved to Long-Term Receivables</b>	<b>3/31/2013 Balance (Under 180 days)</b>
			<b>1-90 days</b>	<b>91-180 days</b>		
DOE - Special School District	233	--	--	--	233	--
Office of Group Benefits	9,125	--	--	--	9,125	--
Office of Risk Management	--	--	--	--	--	--
Administrative Services	734	10,959	4,121	735	--	6,837
Louisiana Property Assistance Agency	29,527	354,557	323,577	28,458	--	32,049
Federal Property Assistance Agency	111,905	263,707	202,417	112,685	--	60,510
Office of Telecommunications Management	80,434	128,642	123,768	37,764	254	47,290
Prison Enterprises	371,297	888,322	957,524	--	7,821	294,274
Office of Aircraft Services	7,403	24,935	6,839	3,440	136	21,923
Department of Environmental Quality	4,272,405	10,577,952	6,479,414	5,215,386	1,183,679	1,971,878
District Attorneys and Assistants	--	--	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 536,018,326</b>	<b>\$ 948,432,153</b>	<b>\$ 93,019,331</b>	<b>\$ 740,841,626</b>	<b>\$ 121,277,666</b>	<b>\$ 529,311,856</b>
<b>Grand Total</b>	<b>\$ 860,362,348</b>	<b>\$ 1,388,341,550</b>	<b>\$ 595,305,612</b>	<b>\$ 819,790,725</b>	<b>\$ 187,418,828</b>	<b>\$ 646,188,733</b>

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 03/31/2013**

<u>Agency</u>	<u>12/31/2012 Balance (Over 180 days)</u>	<u>Moved from Current Receivables</u>	<u>Collections</u>	<u>Write-offs</u>	<u>Transferred to Outside Collection</u>	<u>3/31/2013 Balance (Over 180 days)</u>
<b><u>Boards &amp; Commissions</u></b>						
Board of Certified Public Accountants	\$ 2,637	\$ --	\$ --	\$ --	\$ --	2,637
State Plumbing Board of Louisiana	4,565	--	--	--	--	4,565
LA Used Motor Vehicle Commission	47,450	20,200	775	--	--	66,875
Louisiana Tax Free Shopping Commission	20,547	52,863	45,482	--	--	27,928
Louisiana State Board of Cosmetology	9,110	465	250	--	--	9,325
<b>Total Boards &amp; Commissions</b>	<b>\$ 84,309</b>	<b>\$ 73,528</b>	<b>\$ 46,507</b>	<b>\$ --</b>	<b>\$ --</b>	<b>111,330</b>
<b><u>Colleges &amp; Universities</u></b>						
LSU - Baton Rouge	\$ 6,335,619	\$ 942,819	\$ 981,486	\$ --	\$ --	6,296,952
LSU - Alexandria	301,875	281,778	30,050	--	29,680	523,923
University of New Orleans	2,107,104	620,204	272,921	--	191,093	2,263,294
LSU Health Sciences Center - New Orleans	987,673	70,587	70,479	--	25,965	961,796
LSU - Eunice	1,115,115	350,257	2,503	--	--	1,462,869
LSU - Shreveport	464,131	156,506	5,876	--	138,310	476,451
Pennington Biomedical Research Center	649,405	57,780	436,376	--	--	270,809
LSU Health Sciences Center - HCSD	3,727,449	3,860,377	2,851,710	--	--	4,736,116
LSU Health Sciences Center - Shreveport	4,581,480	41,684,040	5,601,613	3,302	24,557,638	16,102,967
Baton Rouge Community College	--	13,804	--	--	--	13,804
Southern University - Baton Rouge	1,701,543	2,902,598	1,003,472	--	17,933	3,582,736
Southern University - New Orleans	113,292	724,023	792,175	--	--	45,140
Southern University - Shreveport	2,255,684	241,531	384,532	--	101,532	2,011,151
Nicholls State University	2,552,710	7,441	259,798	--	--	2,300,353
Grambling State University	221,115	1,006,830	24,671	--	651,145	552,129
Louisiana Tech University	876,917	105,259	53,063	--	--	929,113
McNeese State University	1,433,796	1,210,066	51,518	1,662	879,279	1,711,403
University of Louisiana @ Monroe	1,145,723	295,220	36,459	3,827	--	1,400,657
Northwestern State University	2,586,717	4,979,147	4,613,390	19,051	--	2,933,423
Southeastern Louisiana University	3,242,262	1,095,070	108,746	--	227,753	4,000,833
University of Louisiana @ Lafayette	3,168,497	115,677	357,490	12,271	981,878	1,932,535
Delgado Community College	7,847,832	2,786,516	1,749,244	34,678	--	8,850,426
Nunez Community College	193,408	5,004	7,653	--	--	190,759
Bossier Parish Community College	2,037,172	1,907,479	40,202	650,226	1,053,018	2,201,205
South Louisiana Community College	145,125	136,781	16,288	--	--	265,618
River Parishes Community College	96,922	10,920	7,805	--	--	100,037
Louisiana Delta Community College	795,755	243,978	246	--	--	1,039,487
LCTCS - Louisiana Technical College	488,379	(125,523)	6,388	--	--	356,468
L E Fletcher Technical Community College	3,832	--	--	--	--	3,832
SOWELA Technical Community College	553,883	303,703	38,949	285,460	--	533,177
Northshore Technical Community College	83,026	77,762	--	--	--	160,788
Central LA Technical Community College	30,902	--	--	--	--	30,902
<b>Total Colleges &amp; Universities</b>	<b>\$ 51,844,343</b>	<b>\$ 66,067,634</b>	<b>\$ 19,805,103</b>	<b>\$ 1,010,477</b>	<b>\$ 28,855,244</b>	<b>\$ 68,241,153</b>

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 03/31/2013**

Agency	12/31/2012 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	3/31/2013 Balance (Over 180 days)
<b>State Agencies</b>						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	59,525	--	25,854	--	--	33,671
Division of Administration	155,296	412	--	33,271	--	122,437
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Louisiana Stadium & Exposition District	43,883	2,281	--	3,307	--	42,857
Department of Veterans Affairs	11,448	8,076	--	11,448	--	8,076
Southwest LA War Veterans Home	81,273	89,862	94,907	6,532	--	69,696
Northwest LA War Veterans Home	642,392	26,239	20,313	--	--	648,318
Southeast LA War Veterans Home	135,186	45,440	23,300	--	--	157,326
Secretary of State	1,211	453,327	453,737	--	--	801
Office of Attorney General	1,554,985	879,988	72,474	358,892	--	2,003,607
State Treasurer	11,856	--	250	--	--	11,606
Public Service Commission	2,585	--	--	250	--	2,335
Agriculture and Forestry	179,004	108,706	1,161	10,386	165,430	110,733
Department of Insurance	900,547	12,162	48,379	--	5,550	858,780
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	10,295	3,675	200	--	--	13,770
Office of Financial Institutions	29,590	500	550	--	--	29,540
Department of Culture, Recreation, & Tourism	2,439	41	24	--	--	2,456
Department of Transportation & Development	24,563,959	5,412,438	874,822	6,330,456	--	22,771,119
Department of Health and Hospitals	82,469,894	33,823,180	2,633,220	25,197,232	68,080	88,394,542
Department of Children & Family Services	153,319,482	44,944,704	43,272,051	425,216	--	154,566,919
Office of Juvenile Justice	3,256,547	42,854	9,183	--	--	3,290,218
Corrections - Adult Probation and Parole	36,318,593	(319,721)	--	--	--	35,998,872
Department of Public Safety	3,055,808	446,779	26,126	--	--	3,476,461
DNR - Office of the Secretary	2,105,163	7,347	4,000	--	--	2,108,510
DNR - Office of Conservation	296,944	33,540	8,351	--	--	322,133
DNR - Office of Mineral Resources	13,928	2,522	1,787	--	--	14,663
DNR - Office of Coastal Management	762,198	48,022	2,080	--	--	808,140
Department of Revenue	192,175,668	33,522,042	32,807,126	--	18,319,638	174,570,946
Louisiana Workforce Commission	1,327,558	80,838	52,860	--	--	1,355,536
Department of Wildlife and Fisheries	355,879	26,462	8,494	20,881	--	352,966
Ethics Administration	396,395	36,877	36,718	15,600	--	380,954
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	47,688	--	--	--	--	47,688
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	39,421	11,827	7,437	10	--	43,801
DOE - Management and Finance	1,680	175	50	--	--	1,805
DOE - Subgrantee Assistance	17,988	44,472	4,178	--	46,805	11,477
DOE - Recovery School District	1,600,871	281,351	389,897	--	--	1,492,325

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 03/31/2013**

<u>Agency</u>	<u>12/31/2012 Balance (Over 180 days)</u>	<u>Moved from Current Receivables</u>	<u>Collections</u>	<u>Write-offs</u>	<u>Transferred to Outside Collection</u>	<u>3/31/2013 Balance (Over 180 days)</u>
DOE - Special School District	536	233	--	--	--	769
Office of Group Benefits	320,480	9,125	300	--	--	329,305
Office of Risk Management	--	--	--	--	--	--
Administrative Services	--	--	--	--	--	--
Louisiana Property Assistance Agency	--	--	--	--	--	--
Federal Property Assistance Agency	1,185	--	1,130	--	--	55
Office of Telecommunications Management	--	254	152	--	--	102
Prison Enterprises	31,714	7,821	12,192	--	--	27,343
Office of Aircraft Services	6,994	136	--	--	--	7,130
Department of Environmental Quality	2,987,556	1,183,679	1,441,670	132	--	2,729,433
District Attorneys and Assistants	--	--	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 509,295,644</b>	<b>\$ 121,277,666</b>	<b>\$ 82,334,973</b>	<b>\$ 32,413,613</b>	<b>\$ 18,605,503</b>	<b>\$ 497,219,221</b>
<b>Grand Total</b>	<b>\$ 561,224,296</b>	<b>\$ 187,418,828</b>	<b>\$ 102,186,583</b>	<b>\$ 33,424,090</b>	<b>\$ 47,460,747</b>	<b>\$ 565,571,704</b>

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 03/31/2013**

<u>Agency</u>	<u>Amount Budgeted for Self-Generated</u>	<u>Amount Estimated to be Retained by State General Fund</u>	<u>Amount Due to the Federal Government</u>	<u>Amount Due to Other Funds</u>
<b><u>Boards &amp; Commissions</u></b>				
Board of Certified Public Accountants	\$ 23,121	\$	\$	
State Plumbing Board of Louisiana	6,895	--	--	--
LA Used Motor Vehicle Commission	90,725	--	--	--
Louisiana Tax Free Shopping Commission	257,714	--	--	--
Louisiana State Board of Cosmetology	12,029	--	--	--
<b>Total Boards &amp; Commissions</b>	<b>\$ 390,484</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b><u>Colleges &amp; Universities</u></b>				
LSU - Baton Rouge	\$ 27,243,225	\$ --	\$ --	\$ --
LSU - Alexandria	2,923,563	--	--	--
University of New Orleans	4,268,047	--	--	--
LSU Health Sciences Center - New Orleans	12,368,993	--	--	--
LSU - Eunice	7,681,659	--	--	--
LSU - Shreveport	1,151,089	--	--	--
Pennington Biomedical Research Center	1,679,887	--	--	--
LSU Health Sciences Center - HCSD	24,259,702	--	--	--
LSU Health Sciences Center - Shreveport	28,513,219	--	--	--
Baton Rouge Community College	5,636,900	--	--	--
Southern University - Baton Rouge	5,571,925	109,445	--	--
Southern University - New Orleans	3,178,381	--	--	--
Southern University - Shreveport	2,011,151	--	--	--
Nicholls State University	3,702,782	--	--	--
Grambling State University	5,388,377	--	--	--
Louisiana Tech University	2,710,181	--	--	--
McNeese State University	3,474,268	--	--	--
University of Louisiana @ Monroe	3,922,249	--	--	--
Northwestern State University	6,127,944	--	--	--
Southeastern Louisiana University	5,324,050	--	--	--
University of Louisiana @ Lafayette	6,144,339	--	--	--
Delgado Community College	10,301,537	--	--	--
Nunez Community College	462,869	--	--	--

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 03/31/2013**

<u>Agency</u>	<u>Amount Budgeted for Self-Generated</u>	<u>Amount Estimated to be Retained by State General Fund</u>	<u>Amount Due to the Federal Government</u>	<u>Amount Due to Other Funds</u>
Bossier Parish Community College	2,085,263	2,473,562	--	--
South Louisiana Community College	972,057	--	--	--
River Parishes Community College	153,176	--	--	--
Louisiana Delta Community College	1,530,698	--	--	--
LCTCS - Louisiana Technical College	1,203,007	--	--	--
L E Fletcher Technical Community College	539,721	--	--	--
SOWELA Technical Community College	1,188,708	--	--	--
Northshore Technical Community College	289,168	--	--	--
Central LA Technical Community College	247,734	--	--	--
<b>Total Colleges &amp; Universities</b>	<b>\$ 182,255,869</b>	<b>\$ 2,583,007</b>	<b>\$ --</b>	<b>\$ --</b>

**State Agencies**

Mental Health Advocacy Service	\$ --	\$ --	\$ --	--
Louisiana Tax Commission	100,170	--	--	--
Division of Administration	14,310	48,063	73,931	--
Office of Coastal Protection & Restoration	--	--	--	--
Louisiana Stadium & Exposition District	129,016	--	--	--
Department of Veterans Affairs	42,679	--	--	--
Southwest LA War Veterans Home	403,113	--	--	--
Northwest LA War Veterans Home	1,766,905	--	--	--
Southeast LA War Veterans Home	360,017	--	--	--
Secretary of State	113,606	--	--	--
Office of Attorney General	--	--	--	6,708,733
State Treasurer	24,797	--	--	--
Public Service Commission	--	--	--	10,685
Agriculture and Forestry	213,994	--	--	134,075
Department of Insurance	23,480	1,426,000	--	--
LA Economic Development Corporation	1,029,855	--	--	--
Louisiana State Racing Commission	11,000	5,570	--	--
Office of Financial Institutions	185,451	--	--	--
Department of Culture, Recreation, & Tourism	2,456	--	--	--
Department of Transportation & Development	1,508,608	--	--	37,303,555

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 03/31/2013**

<b>Agency</b>	<b>Amount Budgeted for Self-Generated</b>	<b>Amount Estimated to be Retained by State General Fund</b>	<b>Amount Due to the Federal Government</b>	<b>Amount Due to Other Funds</b>
Department of Health and Hospitals	--	193,854,886	226,413,481	--
Department of Children & Family Services	25,564,529	748,476	5,449,012	195,644,057
Office of Juvenile Justice	--	936,725	--	2,700,393
Corrections - Adult Probation and Parole	31,393,747	9,913,815	--	--
Department of Public Safety	588,580	349,455	--	2,908,370
DNR - Office of the Secretary	31,740	--	3,168	3,658,941
DNR - Office of Conservation	--	--	--	1,558,085
DNR - Office of Mineral Resources	--	--	--	6,119,217
DNR - Office of Coastal Management	--	--	--	1,796,148
Department of Revenue	76,302,785	174,932,025	--	--
Louisiana Workforce Commission	3,204,939	--	109,868	--
Department of Wildlife and Fisheries	--	--	--	566,631
Ethics Administration	--	1,111,589	--	--
LA School For Math Science and the Arts	--	--	--	--
Louisiana Educational Television Authority	41,344	--	--	51,706
Board of Regents	--	--	--	--
Louisiana Universities Marine Consortium	521,344	--	--	--
DOE - Management and Finance	1,591	1,997	16,313	--
DOE - Subgrantee Assistance	--	--	19,059	--
DOE - Recovery School District	2,848,094	--	--	--
DOE - Special School District	--	769	--	--
Office of Group Benefits	--	329,305	--	--
Office of Risk Management	--	--	--	--
Administrative Services	6,837	--	--	--
Louisiana Property Assistance Agency	32,049	--	--	--
Federal Property Assistance Agency	60,565	--	--	--
Office of Telecommunications Management	47,392	--	--	--
Prison Enterprises	321,617	--	--	--
Office of Aircraft Services	29,053	--	--	--
Department of Environmental Quality	160	--	--	4,701,151
District Attorneys and Assistants	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 146,925,823</b>	<b>\$ 383,658,675</b>	<b>\$ 232,084,832</b>	<b>\$ 263,861,747</b>
<b>Grand Total</b>	<b>\$ 329,572,176</b>	<b>\$ 386,241,682</b>	<b>\$ 232,084,832</b>	<b>\$ 263,861,747</b>

The notes to the report are an integral part of the report.



**STATE OF LOUISIANA**  
**Schedule of the Number of Accounts by Agency**  
**For the Quarter Ended 03/31/2013**

<u>Agency</u>	<u>Current Receivables</u>	<u>Long-Term Receivables</u>	<u>Write-offs</u>	<u>Transferred to AG's office</u>	<u>Transferred to Outside Collection</u>
<b><u>Boards &amp; Commissions</u></b>					
Board of Certified Public Accountants	3	1	--	--	--
State Plumbing Board of Louisiana	--	--	--	--	--
LA Used Motor Vehicle Commission	1	10	--	--	--
Louisiana Tax Free Shopping Commission	262	244	--	--	--
Louisiana State Board of Cosmetology	35	105	--	--	--
<b>Total Boards &amp; Commissions</b>	<b>301</b>	<b>360</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	17,089	8,912	--	--	1,440
LSU - Alexandria	1,314	906	--	--	689
University of New Orleans	1,631	3,359	--	--	208
LSU Health Sciences Center - New Orleans	9,460	2,461	--	--	107
LSU - Eunice	2,974	625	--	--	--
LSU - Shreveport	853	742	--	--	160
Pennington Biomedical Research Center	54	34	--	--	--
LSU Health Sciences Center - HCSD	75,024	120,553	--	--	7,678
LSU Health Sciences Center - Shreveport	337,676	243,824	98	--	--
Baton Rouge Community College	3,338	1	--	--	--
Southern University - Baton Rouge	2,086	4,212	--	--	167
Southern University - New Orleans	256	105	--	--	--
Southern University - Shreveport	--	1,798	--	208	--
Nicholls State University	3,587	7,933	--	97	--
Grambling State University	5,386	888	--	155	287
Louisiana Tech University	1,685	647	--	--	--
McNeese State University	6,843	9,557	3	112	4,623
University of Louisiana @ Monroe	1,219	1,922	3	--	--
Northwestern State University	2,507	2,608	23	--	--
Southeastern Louisiana University	3,011	4,712	--	163	28
University of Louisiana @ Lafayette	3,938	1,956	169	601	--
Delgado Community College	14,940	23,373	38	--	--
Nunez Community College	535	705	--	--	--

**STATE OF LOUISIANA**  
**Schedule of the Number of Accounts by Agency**  
**For the Quarter Ended 03/31/2013**

<u>Agency</u>	<u>Current Receivables</u>	<u>Long-Term Receivables</u>	<u>Write-offs</u>	<u>Transferred to AG's office</u>	<u>Transferred to Outside Collection</u>
Bossier Parish Community College	2,843	3,366	115	--	740
South Louisiana Community College	--	--	--	--	--
River Parishes Community College	58	201	--	--	119
Louisiana Delta Community College	1,154	1,627	--	--	--
LCTCS - Louisiana Technical College	2,284	569	--	--	--
L E Fletcher Technical Community College	827	10	--	--	--
SOWELA Technical Community College	1,245	941	--	--	--
Northshore Technical Community College	128,380	160,788	--	1,293	--
Central LA Technical Community College	848	44	--	--	--
<b>Total Colleges &amp; Universities</b>	<b>633,045</b>	<b>609,379</b>	<b>449</b>	<b>2,629</b>	<b>16,246</b>

**State Agencies**

Mental Health Advocacy Service	--	--	--	--	--
Louisiana Tax Commission	66,499	33,671	--	--	--
Division of Administration	15	9	3	--	--
Office of Coastal Protection & Restoration	--	--	--	--	--
Louisiana Stadium & Exposition District	83	9	2	--	--
Department of Veterans Affairs	13	5	1	--	--
Southwest LA War Veterans Home	157	84	4	--	--
Northwest LA War Veterans Home	305	89	--	--	--
Southeast LA War Veterans Home	202,691	157,326	--	--	--
Secretary of State	15	1	--	--	--
Office of Attorney General	17,819	11,413	10,080	--	--
State Treasurer	9	2	--	--	--
Public Service Commission	2	4	1	--	--
Agriculture and Forestry	233	75	2	1	--
Department of Insurance	53	37	--	6	--
LA Economic Development Corporation	4	--	--	--	--
Louisiana State Racing Commission	6	44	--	--	--
Office of Financial Institutions	45	22	--	--	--
Department of Culture, Recreation, & Tourism	--	10	--	--	--
Department of Transportation & Development	10,357	1,065	24	--	--

**STATE OF LOUISIANA**  
**Schedule of the Number of Accounts by Agency**  
**For the Quarter Ended 03/31/2013**

<u>Agency</u>	<u>Current Receivables</u>	<u>Long-Term Receivables</u>	<u>Write-offs</u>	<u>Transferred to AG's office</u>	<u>Transferred to Outside Collection</u>
Department of Health and Hospitals	2,975	38,661	44	--	--
Department of Children & Family Services	1,462	3,488	--	--	--
Office of Juvenile Justice	448	21,896	--	--	--
Corrections - Adult Probation and Parole	43,542	23,729	--	--	--
Department of Public Safety	399	29,385	--	--	--
DNR - Office of the Secretary	236	237	--	--	--
DNR - Office of Conservation	417	369	--	--	--
DNR - Office of Mineral Resources	140	30	--	--	--
DNR - Office of Coastal Management	294	597	--	--	--
Department of Revenue	65,679	104,710	--	--	5,570
Louisiana Workforce Commission	119	359	--	--	--
Department of Wildlife and Fisheries	328	470	69	--	--
Ethics Administration	508	485	11	--	--
LA School For Math Science and the Arts	--	--	--	--	--
Louisiana Educational Television Authority	24	2	--	--	--
Board of Regents	--	--	--	--	--
Louisiana Universities Marine Consortium	18	10	1	--	--
DOE - Management and Finance	15	42	--	--	--
DOE - Subgrantee Assistance	3	6	--	7	--
DOE - Recovery School District	103	146	--	79	--
DOE - Special School District	--	3	--	--	--
Office of Group Benefits	--	106	--	--	--
Office of Risk Management	--	--	--	--	--
Administrative Services	8	--	--	--	--
Louisiana Property Assistance Agency	21	--	--	--	--
Federal Property Assistance Agency	21	1	--	--	--
Office of Telecommunications Management	112	3	2	--	--
Prison Enterprises	57	10	--	--	--
Office of Aircraft Services	12	18	--	--	--
Department of Environmental Quality	6,456	7,263	2	--	--
District Attorneys and Assistants	--	--	--	--	--
<b>Total State Agencies</b>	<u>421,703</u>	<u>435,892</u>	<u>10,246</u>	<u>93</u>	<u>5,570</u>
<b>Grand Total</b>	<u>1,055,049</u>	<u>1,045,631</u>	<u>10,695</u>	<u>2,722</u>	<u>21,816</u>

**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 03/31/2013**

<u>Agency</u>	<u>Total Beginning Balance (Current and Long-Term)</u>	<u>Total Collections (Current and Long-Term)</u>	<u>Total Ending Balance (Current and Long-Term)</u>
<b><u>Boards &amp; Commissions</u></b>			
Board of Certified Public Accountants	\$ 23,621	\$ 3,850	\$ 23,121
State Plumbing Board of Louisiana	6,895	--	6,895
LA Used Motor Vehicle Commission	91,900	1,525	90,725
Louisiana Tax Free Shopping Commission	456,908	786,596	257,714
Louisiana State Board of Cosmetology	11,109	1,310	12,029
<b>Total Boards &amp; Commissions</b>	<b>\$ 590,433</b>	<b>\$ 793,281</b>	<b>\$ 390,484</b>
<b><u>Colleges &amp; Universities</u></b>			
LSU - Baton Rouge	\$ 88,414,073	\$ 98,238,874	\$ 27,243,225
LSU - Alexandria	2,419,168	1,494,227	2,923,563
University of New Orleans	4,601,436	32,472,174	4,268,047
LSU Health Sciences Center - New Orleans	16,655,618	14,362,595	12,368,993
LSU - Eunice	7,579,017	129,459	7,681,659
LSU - Shreveport	2,130,080	5,720,734	1,151,089
Pennington Biomedical Research Center	2,147,599	3,378,932	1,679,887
LSU Health Sciences Center - HCSD	21,099,614	15,069,644	24,259,702
LSU Health Sciences Center - Shreveport	24,846,296	31,129,769	28,513,219
Baton Rouge Community College	10,044,035	6,623,949	5,636,900
Southern University - Baton Rouge	29,640,111	49,792,521	5,681,370
Southern University - New Orleans	2,941,950	17,182,891	3,178,381
Southern University - Shreveport	3,506,024	12,491,858	2,011,151
Nicholls State University	23,216,177	101,650,026	3,702,782
Grambling State University	4,197,099	38,460,545	5,388,377
Louisiana Tech University	2,484,609	35,519,756	2,710,181
McNeese State University	19,255,272	19,945,267	3,474,268
University of Louisiana @ Monroe	27,752,651	36,804,536	3,922,249
Northwestern State University	7,835,283	4,781,124	6,127,944
Southeastern Louisiana University	41,898,116	47,671,998	5,324,050
University of Louisiana @ Lafayette	5,276,062	1,877,880	6,144,339
Delgado Community College	10,224,614	2,010,387	10,301,537
Nunez Community College	1,294,516	962,106	462,869

**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 03/31/2013**

<u>Agency</u>	<u>Total Beginning Balance (Current and Long-Term)</u>	<u>Total Collections (Current and Long-Term)</u>	<u>Total Ending Balance (Current and Long-Term)</u>
Bossier Parish Community College	4,377,406	325,212	4,558,825
South Louisiana Community College	559,381	3,487,063	972,057
River Parishes Community College	104,705	11,473	153,176
Louisiana Delta Community College	4,264,632	3,777,966	1,530,698
LCTCS - Louisiana Technical College	1,280,324	207,888	1,203,007
L E Fletcher Technical Community College	1,565,964	7,039,747	539,721
SOWELA Technical Community College	2,964,794	1,603,786	1,188,708
Northshore Technical Community College	891,881	970,505	289,168
Central LA Technical Community College	213,734	5,098,817	247,734
<b>Total Colleges &amp; Universities</b>	<b>\$ 375,682,241</b>	<b>\$ 600,293,709</b>	<b>\$ 184,838,876</b>

**State Agencies**

Mental Health Advocacy Service	\$ --	\$ --	--
Louisiana Tax Commission	668,658	571,826	100,170
Division of Administration	167,581	163,026	136,304
Office of Coastal Protection & Restoration	1,130	1,149	--
Louisiana Stadium & Exposition District	47,046	3,340,099	129,016
Department of Veterans Affairs	58,030	22,119	42,679
Southwest LA War Veterans Home	448,208	957,643	403,113
Northwest LA War Veterans Home	1,725,863	518,878	1,766,905
Southeast LA War Veterans Home	336,871	739,437	360,017
Secretary of State	352,447	1,569,999	113,606
Office of Attorney General	6,387,319	180,360	6,708,733
State Treasurer	31,219	89,463	24,797
Public Service Commission	2,585	7,900	10,685
Agriculture and Forestry	305,553	1,054,296	348,069
Department of Insurance	2,205,139	837,987	1,449,480
LA Economic Development Corporation	889,486	80,404	1,029,855
Louisiana State Racing Commission	16,870	1,000	16,570
Office of Financial Institutions	699,631	670,091	185,451
Department of Culture, Recreation, & Tourism	2,480	24	2,456
Department of Transportation & Development	42,508,501	6,541,147	38,812,163

**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 03/31/2013**

<u>Agency</u>	<u>Total Beginning Balance (Current and Long-Term)</u>	<u>Total Collections (Current and Long-Term)</u>	<u>Total Ending Balance (Current and Long-Term)</u>
Department of Health and Hospitals	398,450,168	131,887,392	420,268,367
Department of Children & Family Services	226,340,397	43,372,255	227,406,074
Office of Juvenile Justice	3,588,611	15,938	3,637,118
Corrections - Adult Probation and Parole	41,937,566	4,976,830	41,307,562
Department of Public Safety	4,046,197	622,360	3,846,405
DNR - Office of the Secretary	5,341,656	1,680,372	3,693,849
DNR - Office of Conservation	3,673,684	3,907,655	1,558,085
DNR - Office of Mineral Resources	6,602,673	1,745,298	6,119,217
DNR - Office of Coastal Management	1,918,241	362,471	1,796,148
Department of Revenue	276,866,546	689,932,616	251,234,810
Louisiana Workforce Commission	5,921,040	2,606,233	3,314,807
Department of Wildlife and Fisheries	514,577	49,751	566,631
Ethics Administration	850,567	137,716	1,111,589
LA School For Math Science and the Arts	3,670	3,670	--
Louisiana Educational Television Authority	367,085	537,262	93,050
Board of Regents	--	--	--
Louisiana Universities Marine Consortium	527,120	17,020	521,344
DOE - Management and Finance	2,130	325	19,901
DOE - Subgrantee Assistance	22,379	4,178	19,059
DOE - Recovery School District	3,253,518	2,038,168	2,848,094
DOE - Special School District	769	--	769
Office of Group Benefits	329,605	300	329,305
Office of Risk Management	--	--	--
Administrative Services	734	4,856	6,837
Louisiana Property Assistance Agency	29,527	352,035	32,049
Federal Property Assistance Agency	113,090	316,232	60,565
Office of Telecommunications Management	80,434	161,684	47,392
Prison Enterprises	403,011	969,716	321,617
Office of Aircraft Services	14,397	10,279	29,053
Department of Environmental Quality	7,259,961	13,136,470	4,701,311
District Attorneys and Assistants	--	--	--
<b>Total State Agencies</b>	<b>\$ 1,045,313,970</b>	<b>\$ 916,195,930</b>	<b>\$ 1,026,531,077</b>
<b>Grand Total</b>	<b>\$ 1,421,586,644</b>	<b>\$ 1,517,282,920</b>	<b>\$ 1,211,760,437</b>

STATE OF LOUISIANA  
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

Summary of Significant Policies and Procedures:

- A. Scope of Reporting – This report includes information related to receivables and debt owed to the State of Louisiana for the quarter. Receivables included are those of various departments, agencies, and other organizational units that are within the control and authority of Louisiana Legislature and/or constitutional officers of the State of Louisiana using the criteria established by Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*.
- B. Purpose – Quarterly Accounts Receivable Reporting is necessary to provide a summary of the status of the State's receivables and related collections activity by agency. The primary purpose of this report is to provide information concerning the State's receivables in order to determine the effectiveness of state agency receivables management. Receivables management consists of accounting for outstanding receivables, collection of receivables owed the State, and methods to minimize the amounts "estimated to be uncollectible and eventually" written off.
- C. Basis of Accounting – Accounts Receivable are recognized when goods are delivered or services are performed but collection has not occurred or when an amount to be claimed by the State as future cash can be reasonably estimated. These reports include only those amounts identifiable for each quarter. Receivables are reported by revenue source, for example, amounts due from vendors, receivables from individuals, and major state revenue items such as sales tax and severance tax. Receivables are reported at gross (net of contractual agreements, corrections, errors, discounts and other adjustments) with no provision for allowance for uncollectible receivables. This report does not include receivables due under the Louisiana Employment Security Law because of the enabling legislation. In addition, receivables from the federal government are not included, as the collectibility of these receivables is assured. Also, the report does not include inter-agency or intra-agency receivables.
- D. Presentation – This report consist of 6 schedules – accounts receivable summary, current receivables activity, long-term receivables activity, the disposition of the receivables if the funds were collected, number of accounts, and composite totals by the report date. This report should be used as intended by the current law, R.S. 39:79(C). This report is a performance report of the debt owed to the state and it is not intended to be a financial statement presentation in accordance with Government GAAP reporting.

STATE OF LOUISIANA  
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

E. Accounts Receivable Quarterly Report:

1. This report presents the complete accounts receivable cycle (beginning balance, additions, collections, and ending balance) and the disposition of the receivable.
2. This report does not allow the agency to report their receivables based on an estimated uncollectible amount but to report their receivables at gross with the exception of Louisiana State University Health Sciences Centers which includes Health Care Service Division, Shreveport, and New Orleans. These centers report their receivables net of their healthcare contractual agreements with insurance companies.
3. This report presents three years of accounts receivable activity and separates the accounts into two sections. The first section are accounts that are within the normal collection cycle and should be collected within a reasonably short period of time, while the second section are accounts that will probably be transferred to a collection agency or eventually written off.
4. Since this report does not report receivables over 3 years old, any amounts that are collected from receivables over 3 years old will not be reported as collections on this report.

F. Third Party Collection Service – Receivables that are over 3 years old are transferred to a third party collection service for more aggressive collection process. The agencies are still ultimately responsible for the receivables while the receivables are at the Third Party Collection Service. Third Party Collection Service may be the State's Attorney General Office, a central government collection unit, or a private collection agency.

G. Other Disclosures – The amount for the Louisiana State University Health Sciences Center, Health Care Services Division, includes amounts for seven of the state's general medical facilities while LSUHSC-Shreveport includes amounts for two of the state's general medical facilities. The amount for the Vocational Technical Colleges is included in Louisiana Community and Technical College System – Louisiana Technical College.

H. Subsequent Events – Hurricanes Katrina, Rita, and Gustav have impacted the collections of receivables.