



State of Louisiana
Division of Administration
Office of the Commissioner

May 1, 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 **September 30, 2012**. 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.

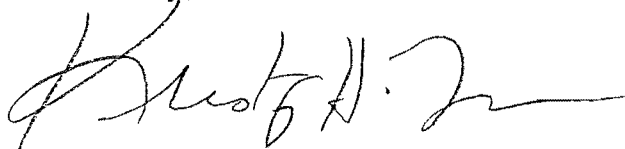
The report consists of: a Schedule of Accounts Receivable for the State, a Schedule of Current Receivables Activity by Agency, a Schedule of Long-Term Receivables Activity by Agency, a Schedule of Accounts Receivable Disposition by Agency, and a Schedule of Detail Account Balances by Agency for Beginning 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 \$176,163,685 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 84.7% 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 14.1% of the total write-offs this quarter due to the 3 year reporting period limitation.

The Honorable Jack Donahue
Page 2
May 1, 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,

A handwritten signature in black ink, appearing to read "Kristy H. Nichols". The signature is fluid and cursive, with a long horizontal stroke at the end.

Kristy H. Nichols
Commissioner of Administration

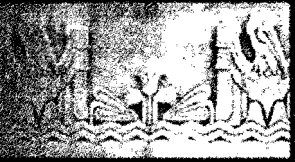
KN/AA/kbp

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



STATE OF LOUISIANA



STATE OF LOUISIANA
RECEIVABLES REPORT

For the Quarter Ended September 30, 2012

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 Detail Account Balances by Agency for Beginning Balance, Collections, and Ending Balance.....	13
Notes to the Accounts Receivable Report.....	16

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

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. No allowance for estimated uncollectible amounts, and
5. 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 09/30/2012

	<u>Current Receivables (Under 180 days)</u>	<u>Long-Term Receivables (Over 180 days)</u>	<u>Total/Balance of Receivables</u>
06/30/2012 Balance (gross)	\$ 617,115,280	\$ 690,420,265	\$ 1,307,535,545
Additions (net of contractual agreements, discounts etc.)	1,670,780,896	--	1,670,780,896
Reclassification from Current to Long-Term	(284,794,194)	284,794,194	--
Collections:			
1-90 days	695,299,314	--	695,299,314
90 -180 days	643,943,135	--	643,943,135
Over 180 days	--	225,686,542	225,686,542
Write-offs	--	176,163,685	176,163,685
Transferred to Outside Collection	--	29,182,684	29,182,684
09/30/2012 Balance of Receivables	<u>\$ 663,859,533</u>	<u>\$ 544,181,548</u>	<u>\$ 1,208,041,081</u>
Total Receivables for the Quarter (Current and Long-Term)			\$ 2,978,316,441
Total Collections for the Quarter (Current and Long-Term)			\$ 1,564,928,991

Disposition of Receivables, if the funds were collected

Amount Budgeted for Self-Generated	\$ 330,754,076
Amount Estimated to be Retained by State General Fund	371,801,190
Amount Due to the Federal Government	257,107,637
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>248,378,178</u>
	<u>\$ 1,208,041,081</u>

See Details on pages 4-12

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 09/30/2012

Agency	06/30/2012		Collections		Moved to Long-Term Receivables	09/30/2012 Balance (Under 180 days)
	Balance (Under 180 days)	Additions	1-90 days	91-180 days		
<u>Boards & Commissions</u>						
Board of Certified Public Accountants	\$ 11,253	\$ 4,003	\$ 8,750	\$ --	\$ --	6,506
State Plumbing Board of Louisiana	2,330	--	--	--	--	2,330
LA Used Motor Vehicle Commission	41,950	3,700	2,700	--	20,350	22,600
Louisiana Tax Free Shopping Commission	333,199	382,611	122,861	312,493	5,630	274,826
Louisiana State Board of Cosmetology	1,105	1,439	225	595	--	1,724
Total Boards & Commissions	\$ 369,837	\$ 391,753	\$ 134,536	\$ 313,088	\$ 25,980	\$ 307,986
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 13,204,480	\$ 132,393,890	\$ 104,412,222	\$ 4,423,043	\$ 959,765	\$ 35,803,340
LSU - Alexandria	3,823,454	708,850	2,714,032	85,022	100,181	1,633,069
University of New Orleans	4,711,177	35,941,241	35,770,269	534,365	368,116	3,979,668
LSU Health Sciences Center - New Orleans	18,173,139	5,863,839	16,865,891	263,957	82,953	6,824,177
LSU - Eunice	6,340,114	1,163,533	94,701	12,860	5,912	7,390,174
LSU - Shreveport	761,146	7,400,495	7,289,323	116,026	140,875	615,417
Pennington Biomedical Research Center	1,750,522	3,778,637	2,339,372	528,677	999,905	1,661,205
LSU Health Sciences Center - HCSD	13,259,763	43,257,270	11,150,615	2,760,578	25,101,763	17,504,077
LSU Health Sciences Center - Shreveport	12,999,722	12,565,758	6,130,141	--	6,770,757	12,684,582
Baton Rouge Community College	21,353,371	11,185,807	25,607,464	--	--	6,931,714
Southern University - Baton Rouge	2,316,266	53,052,814	51,315,455	29,800	891,626	3,132,199
Southern University - New Orleans	2,724,869	3,351,803	796,775	613,384	1,628,176	3,038,337
Southern University - Shreveport	741,290	12,251,625	11,861,942	255,309	--	1,075,664
Nicholls State University	1,983,330	58,071,392	55,727,129	1,292,281	295,813	2,739,899
Grambling State University	3,312,242	43,188,411	41,278,754	4,400	289,838	4,927,861
Louisiana Tech University	2,905,097	41,428,912	41,536,316	14,932	203,013	2,579,748
McNeese State University	2,340,608	23,881,300	22,537,124	345,067	1,197,449	2,142,268
University of Louisiana @ Monroe	3,506,340	43,198,597	42,682,093	95,255	76,993	3,850,596
Northwestern State University	3,602,022	8,889,022	1,758,262	--	1,024,446	9,708,336
Southeastern Louisiana University	2,477,313	57,912,122	52,261,426	2,272,959	981,425	4,873,625
University of Louisiana @ Lafayette	3,077,890	1,098,799	3,061,511	--	--	1,115,178
Delgado Community College	2,654,848	7,807,663	749,458	--	1,808,485	7,704,568
Nunez Community College	143,811	900,393	213,742	62,531	33,717	734,214
Bossier Parish Community College	1,878,939	7,811,456	89,236	151,350	2,377,835	6,891,974
South Louisiana Community College	204,273	4,988,734	4,013,928	86,288	40,085	1,052,728
River Parishes Community College	107,078	54,416	51,434	3,285	31,833	74,942
Louisiana Delta Community College	204,819	3,711,106	2,060,300	10,759	157,527	1,867,339
LCTCS - Louisiana Technical College	448,656	3,172,493	1,800,473	40,979	84,082	1,715,815
L E Fletcher Technical Community College	835,914	3,480,627	3,185,944	--	--	1,110,597
SOWELA Technical Community College	1,587,060	3,028,837	2,726,031	507,180	313,033	1,049,873
Northshore Technical Community College	94,961	2,237,644	223,390	--	--	2,109,215
Central LA Technical Community College	--	227,383	--	--	30,902	198,481
Total Colleges & Universities	\$ 133,304,514	\$ 637,784,869	\$ 552,104,753	\$ 14,510,247	\$ 45,976,305	\$ 158,498,078

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 09/30/2012

Agency	06/30/2012 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	09/30/2012 Balance (Under 180 days)
			1-90 days	91-180 days		
State Agencies						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	28,995	--	--	--	28,995	--
Division of Administration	9,653	94,333	82,313	16,727	(168)	5,114
Office of Coastal Protection & Restoration	--	2,405	1,275	--	--	1,130
Louisiana Stadium & Exposition District	132,806	512,325	408,092	11,236	2,920	222,883
Department of Veterans Affairs	19,777	25,083	6,000	6,757	3,510	28,593
Southwest LA War Veterans Home	250,191	359,837	38,035	60,943	59,198	451,852
Northwest LA War Veterans Home	853,772	792,810	748,411	57,888	146,308	693,975
Southeast LA War Veterans Home	167,367	769,281	715,964	1,393	37,692	181,599
Secretary of State	1,105,905	188,146	604,864	--	--	689,167
Office of Attorney General	3,299,919	962,494	47,017	17,856	371,807	3,825,733
State Treasurer	43,851	218,842	142,358	--	--	120,335
Public Service Commission	2,000	7,500	7,500	--	--	2,000
Agriculture and Forestry	5,331	191,750	82,473	1,128	18,580	94,900
Department of Insurance	721,161	235,809	144,003	18,684	452,189	342,094
LA Economic Development Corporation	1,000,281	12,456	67,500	--	--	945,237
Louisiana State Racing Commission	10,830	2,550	330	--	5,800	7,250
Office of Financial Institutions	132,088	3,391,894	3,372,244	--	--	151,738
Department of Culture, Recreation, & Tourism	641	1,433	--	35	606	1,433
Department of Transportation & Development	14,699,979	5,204,444	4,750,659	1,166,756	1,449,495	12,537,513
Department of Health and Hospitals	249,963,164	174,268,625	33,651,042	23,933,089	80,339,578	286,308,080
Department of Children & Family Services	71,198,093	45,766,388	49,988	41,545	44,941,310	71,931,638
Office of Juvenile Justice	282,877	73,910	3,277	3,581	34,329	315,600
Corrections - Adult Probation and Parole	5,969,102	926,347	3,895,033	--	(2,677,023)	5,677,439
Department of Public Safety	420,142	1,013,337	390,948	117,959	51,049	873,523
DNR - Office of the Secretary	1,516,454	41,588	28,574	4,045	84,783	1,440,640
DNR - Office of Conservation	2,539,248	841,888	477,913	81,546	5,658	2,815,817
DNR - Office of Mineral Resources	6,065,163	1,053,077	982,371	23,214	12,536	6,100,119
DNR - Office of Coastal Management	815,033	828,869	466,790	21,288	57,224	896,422
Department of Revenue	118,447,752	729,825,058	41,815,797	597,574,773	113,012,911	93,869,329
Louisiana Workforce Commission	97,093	14,889,951	14,770,614	--	89,420	127,010
Department of Wildlife and Fisheries	108,505	27,987	2,561	8,314	84,872	40,745
Ethics Administration	483,819	59,839	64,421	12,274	23,981	442,982
LA School For Math Science and the Arts	--	2,568	--	--	--	2,568
Louisiana Educational Television Authority	274,229	925,630	928,786	1,400	21,279	248,392
Board of Regents	7,931	70	7,103	380	178	380
Louisiana Universities Marine Consortium	384,348	84,264	12,240	181,215	--	275,155
DOE - Management and Finance	4,502	728	200	1,571	2,457	1,000
DOE - Subgrantee Assistance	50,811	4,391	--	32,918	5,388	18,920
DOE - Recovery School District	1,644,820	955,524	518,236	373,864	--	1,708,044

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 09/30/2012

Agency	06/30/2012 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	09/30/2012 Balance (Under 180 days)
			1-90 days	91-180 days		
DOE - Special School District	536	1,863	--	--	536	1,863
Office of Group Benefits	12,508	9,782	317	--	3,058	18,915
Office of Risk Management	--	--	--	--	--	--
Administrative Services	422	279	701	--	--	--
Louisiana Property Assistance Agency	47,883	405,319	255,242	3,482	--	194,478
Federal Property Assistance Agency	69,300	362,060	255,060	16,920	1,680	157,700
Office of Telecommunications Management	45,764	134,009	129,969	11	--	49,793
Prison Enterprises	419,437	2,118,290	2,029,594	--	8,778	499,355
Office of Aircraft Services	40,097	42,266	17,599	22,460	659	41,645
Department of Environmental Quality	2,027,553	45,169,377	31,086,589	5,304,592	110,358	10,695,391
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 483,420,929	\$ 1,032,604,274	\$ 143,060,025	\$ 629,119,800	\$ 238,791,909	\$ 505,053,469
Grand Total	\$ 617,115,280	\$ 1,670,780,896	\$ 695,299,314	\$ 643,943,135	\$ 284,794,194	\$ 663,859,533

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 09/30/2012

Agency	06/30/2012 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	09/30/2012 Balance (Over 180 days)
<u>Boards & Commissions</u>						
Board of Certified Public Accountants	\$ 2,637	\$ --	\$ --	\$ --	\$ --	2,637
State Plumbing Board of Louisiana	4,565	--	--	--	--	4,565
LA Used Motor Vehicle Commission	22,150	20,350	14,650	--	--	27,850
Louisiana Tax Free Shopping Commission	13,520	5,630	1,962	--	--	17,188
Louisiana State Board of Cosmetology	9,940	--	620	--	--	9,320
Total Boards & Commissions	\$ 52,812	\$ 25,980	\$ 17,232	\$ --	\$ --	\$ 61,560
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 4,290,604	\$ 959,765	\$ 289,884	\$ --	\$ --	4,960,485
LSU - Alexandria	266,417	100,181	31,523	--	--	335,075
University of New Orleans	1,531,990	368,116	117,653	--	261,700	1,520,753
LSU Health Sciences Center - New Orleans	902,295	82,953	48,109	--	24,651	912,488
LSU - Eunice	1,184,056	5,912	981	--	36,185	1,152,802
LSU - Shreveport	399,717	140,875	56,155	--	--	484,437
Pennington Biomedical Research Center	120,724	999,905	582,580	--	--	538,049
LSU Health Sciences Center - HCSD	3,356,616	25,101,763	1,720,064	--	22,807,309	3,931,006
LSU Health Sciences Center - Shreveport	4,893,535	6,770,757	5,613,734	--	--	6,050,558
Baton Rouge Community College	--	--	--	--	--	--
Southern University - Baton Rouge	1,232,361	891,826	12,675	--	--	2,111,312
Southern University - New Orleans	485,093	1,628,176	898,543	--	--	1,214,726
Southern University - Shreveport	1,391,408	--	--	--	--	1,391,406
Nicholls State University	1,604,907	295,613	159,341	--	--	1,741,179
Grambling State University	229,444	269,838	18,217	--	12,732	490,333
Louisiana Tech University	676,626	203,013	223,591	--	--	656,048
McNeese State University	1,164,028	1,197,449	58,082	2,184	879,279	1,421,932
University of Louisiana @ Monroe	2,028,338	78,993	18,953	142	948,020	1,138,216
Northwestern State University	1,793,105	1,024,446	861,311	76,739	--	2,079,501
Southeastern Louisiana University	2,394,416	981,425	48,989	--	443,093	2,885,759
University of Louisiana @ Lafayette	2,885	--	2,885	--	--	--
Delgado Community College	8,964,141	1,808,485	848,507	--	--	7,924,119
Nunez Community College	186,409	33,717	12,538	--	--	207,568
Bossier Parish Community College	385,853	2,377,835	40,971	58,563	2,398,667	247,287
South Louisiana Community College	256,661	40,085	25,831	--	--	272,915
River Parishes Community College	91,343	31,833	35,042	14,148	--	73,986
Louisiana Delta Community College	582,977	157,527	37,188	--	--	703,318
LCTCS - Louisiana Technical College	479,170	84,082	1,410	82,535	--	459,307
L E Fletcher Technical Community College	3,832	--	--	--	--	3,832
SOWELA Technical Community College	287,232	313,033	21,331	--	--	578,934
Northshore Technical Community College	83,026	--	--	--	--	83,026
Central LA Technical Community College	--	30,902	--	--	--	30,902
Total Colleges & Universities	\$ 39,248,807	\$ 45,978,305	\$ 11,579,868	\$ 234,311	\$ 27,809,836	\$ 45,601,279

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 09/30/2012

<u>Agency</u>	<u>06/30/2012 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>09/30/2012 Balance (Over 180 days)</u>
State Agencies						
Mental Health Advocacy Service	\$ 713	\$ --	\$ --	\$ 713	\$ --	\$ --
Louisiana Tax Commission	86,353	28,995	8,889	--	--	86,459
Division of Administration	250,224	(168)	1,182	3,772	--	245,102
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Louisiana Stadium & Exposition District	44,305	2,920	9,959	--	--	37,266
Department of Veterans Affairs	10,368	3,510	150	--	--	13,728
Southwest LA War Veterans Home	68,382	59,198	49,187	3,497	--	74,896
Northwest LA War Veterans Home	775,004	146,308	45,241	60,998	--	815,073
Southeast LA War Veterans Home	86,133	37,692	6,535	--	--	119,290
Secretary of State	345	--	--	--	345	--
Office of Attorney General	1,939,876	371,807	75,336	565,730	--	1,670,617
State Treasurer	12,856	--	250	--	--	12,606
Public Service Commission	16,585	--	--	8,000	--	10,585
Agriculture and Forestry	144,294	18,580	--	2,470	16,198	144,206
Department of Insurance	747,521	452,189	8,123	--	--	1,191,587
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	2,290	5,800	--	95	--	7,995
Office of Financial Institutions	29,040	--	--	--	--	29,040
Department of Culture, Recreation, & Tourism	2,977	606	--	1,077	--	2,506
Department of Transportation & Development	30,696,259	1,449,495	106,745	24,796,110	--	7,242,899
Department of Health and Hospitals	251,474,874	80,339,578	67,745,100	149,289,451	106,971	114,672,930
Department of Children & Family Services	146,781,259	44,941,310	41,024,675	1,181,865	--	149,516,029
Office of Juvenile Justice	3,185,823	34,329	1,880	--	--	3,218,272
Corrections - Adult Probation and Parole	31,660,449	(2,677,023)	--	--	--	28,983,426
Department of Public Safety	2,960,501	51,049	35,411	--	--	2,976,139
DNR - Office of the Secretary	2,136,190	84,783	232,000	--	--	1,988,973
DNR - Office of Conservation	283,199	5,658	7,507	--	--	281,350
DNR - Office of Mineral Resources	7,735	12,536	--	--	--	20,271
DNR - Office of Coastal Management	653,864	57,224	20	--	--	711,068
Department of Revenue	168,215,181	113,012,911	103,257,916	--	1,241,582	176,728,594
Louisiana Workforce Commission	1,788,953	89,420	330,508	--	--	1,547,865
Department of Wildlife and Fisheries	311,995	84,872	13,082	8,484	--	375,321
Ethics Administration	319,721	23,981	31,455	8,995	--	303,252
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	26,409	21,279	--	--	--	47,688
Board of Regents	--	178	--	--	178	--
Louisiana Universities Marine Consortium	28,403	--	4,470	--	--	23,933
DOE - Management and Finance	1,736	2,457	--	137	--	4,056
DOE - Subgrantee Assistance	29,024	5,368	9,775	--	7,774	16,841
DOE - Recovery School District	2,815,841	--	844,453	--	--	1,971,388

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 09/30/2012

Agency	06/30/2012 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	09/30/2012 Balance (Over 180 days)
DOE - Special School District	--	536	--	--	--	536
Office of Group Benefits	308,155	3,058	300	--	--	310,913
Office of Risk Management	--	--	--	--	--	--
Administrative Services	--	--	--	--	--	--
Louisiana Property Assistance Agency	--	--	--	--	--	--
Federal Property Assistance Agency	55	1,680	--	--	--	1,735
Office of Telecommunications Management	--	--	--	--	--	--
Prison Enterprises	45,812	8,778	30,221	--	--	24,369
Office of Aircraft Services	6,335	659	--	--	--	6,994
Department of Environmental Quality	3,181,607	110,358	209,054	--	--	3,082,911
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 651,118,646	\$ 238,791,909	\$ 214,089,424	\$ 175,929,374	\$ 1,373,048	\$ 498,518,709
Grand Total	\$ 690,420,265	\$ 284,794,194	\$ 225,686,542	\$ 176,163,685	\$ 29,182,684	\$ 544,181,548

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 09/30/2012

Agency	Amount Budgeted for Self-Generated	Amount Estimated to be Retained by State General Fund	Amount Due to the Federal Government	Amount Due to Other Funds
<u>Boards & Commissions</u>				
Board of Certified Public Accountants	\$ 9,143	\$	\$	
State Plumbing Board of Louisiana	6,895	--	--	--
LA Used Motor Vehicle Commission	50,450	--	--	--
Louisiana Tax Free Shopping Commission	292,014	--	--	--
Louisiana State Board of Cosmetology	11,044	--	--	--
Total Boards & Commissions	\$ 369,546	\$ --	\$ --	\$ --
<u>Colleges & Universities</u>				
LSU - Baton Rouge	\$ 40,763,825	\$ --	\$ --	--
LSU - Alexandria	1,968,144	--	--	--
University of New Orleans	5,500,421	--	--	--
LSU Health Sciences Center - New Orleans	7,736,665	--	--	--
LSU - Eunice	8,542,976	--	--	--
LSU - Shreveport	1,099,854	--	--	--
Pennington Biomedical Research Center	2,199,254	--	--	--
LSU Health Sciences Center - HCSD	21,435,083	--	--	--
LSU Health Sciences Center - Shreveport	18,715,140	--	--	--
Baton Rouge Community College	6,931,714	--	--	--
Southern University - Baton Rouge	5,199,243	44,268	--	--
Southern University - New Orleans	4,253,063	--	--	--
Southern University - Shreveport	2,467,070	--	--	--
Nicholls State University	4,480,878	--	--	--
Grambling State University	5,417,994	--	--	--
Louisiana Tech University	3,235,796	--	--	--
McNeese State University	3,564,200	--	--	--
University of Louisiana @ Monroe	4,988,812	--	--	--
Northwestern State University	11,787,837	--	--	--
Southeastern Louisiana University	7,759,384	--	--	--
University of Louisiana @ Lafayette	1,115,178	--	--	--
Delgado Community College	15,628,687	--	--	--
Nunez Community College	941,802	--	--	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 09/30/2012

<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	3,178,042	3,961,219	--	--
South Louisiana Community College	1,325,641	--	--	--
River Parishes Community College	148,928	--	--	--
Louisiana Delta Community College	2,370,657	--	--	--
LCTCS - Louisiana Technical College	2,174,922	--	--	--
L E Fletcher Technical Community College	1,114,429	--	--	--
SOWELA Technical Community College	1,628,607	--	--	--
Northshore Technical Community College	2,192,241	--	--	--
Central LA Technical Community College	227,383	--	--	--
Total Colleges & Universities	\$ 200,093,870	\$ 4,005,487	\$ --	\$ --

State Agencies

Mental Health Advocacy Service	\$ --	\$ --	\$ --	--
Louisiana Tax Commission	86,459	--	--	--
Division of Administration	5,558	48,063	196,595	--
Office of Coastal Protection & Restoration	1,130	--	--	--
Louisiana Stadium & Exposition District	260,149	--	--	--
Department of Veterans Affairs	42,321	--	--	--
Southwest LA War Veterans Home	526,748	--	--	--
Northwest LA War Veterans Home	1,509,048	--	--	--
Southeast LA War Veterans Home	300,889	--	--	--
Secretary of State	689,167	--	--	--
Office of Attorney General	--	--	--	5,496,350
State Treasurer	132,941	--	--	--
Public Service Commission	--	--	--	12,585
Agriculture and Forestry	233,888	--	--	5,218
Department of Insurance	33,718	1,499,963	--	--
LA Economic Development Corporation	945,237	--	--	--
Louisiana State Racing Commission	9,675	5,570	--	--
Office of Financial Institutions	180,778	--	--	--
Department of Culture, Recreation, & Tourism	3,939	--	--	--
Department of Transportation & Development	955,812	--	--	18,824,600

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 09/30/2012

<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>
Department of Health and Hospitals	--	165,215,855	235,765,155	--
Department of Children & Family Services	10,285,625	740,255	20,998,980	189,422,807
Office of Juvenile Justice	--	936,354	--	2,597,518
Corrections - Adult Probation and Parole	26,342,257	8,318,608	--	--
Department of Public Safety	128,960	358,182	--	3,362,520
DNR - Office of the Secretary	33,904	--	3,168	3,392,541
DNR - Office of Conservation	--	--	--	3,097,167
DNR - Office of Mineral Resources	--	--	--	6,120,390
DNR - Office of Coastal Management	--	--	--	1,607,490
Department of Revenue	80,259,954	190,337,969	--	--
Louisiana Workforce Commission	1,565,360	--	109,515	--
Department of Wildlife and Fisheries	--	--	--	416,066
Ethics Administration	746,234	--	--	--
LA School For Math Science and the Arts	2,568	--	--	--
Louisiana Educational Television Authority	50,214	--	--	245,866
Board of Regents	360	--	--	--
Louisiana Universities Marine Consortium	299,088	--	--	--
DOE - Management and Finance	1,936	2,657	463	--
DOE - Subgrantee Assistance	--	--	33,761	--
DOE - Recovery School District	3,679,432	--	--	--
DOE - Special School District	--	2,399	--	--
Office of Group Benefits	--	329,828	--	--
Office of Risk Management	--	--	--	--
Administrative Services	--	--	--	--
Louisiana Property Assistance Agency	194,478	--	--	--
Federal Property Assistance Agency	159,435	--	--	--
Office of Telecommunications Management	49,793	--	--	--
Prison Enterprises	523,724	--	--	--
Office of Aircraft Services	48,639	--	--	--
Department of Environmental Quality	1,242	--	--	13,777,060
District Attorneys and Assistants	--	--	--	--
Total State Agencies	\$ 130,290,660	\$ 367,795,703	\$ 257,107,637	\$ 248,378,178
Grand Total	\$ 330,754,076	\$ 371,801,190	\$ 257,107,637	\$ 248,378,178

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 09/30/2012

Agency	Total Beginning Balance (Current and Long-Term)	Total Collections (Current and Long-Term)	Total Ending Balance (Current and Long-Term)
<u>Boards & Commissions</u>			
Board of Certified Public Accountants	\$ 13,890	\$ 8,750	\$ 9,143
State Plumbing Board of Louisiana	6,895	--	6,895
LA Used Motor Vehicle Commission	64,100	17,350	50,450
Louisiana Tax Free Shopping Commission	346,719	437,316	292,014
Louisiana State Board of Cosmetology	11,045	1,440	11,044
Total Boards & Commissions	\$ 442,649	\$ 464,856	\$ 369,546
<u>Colleges & Universities</u>			
LSU - Baton Rouge	\$ 17,495,084	\$ 109,125,149	\$ 40,763,825
LSU - Alexandria	4,089,871	2,830,577	1,968,144
University of New Orleans	6,243,167	36,422,287	5,500,421
LSU Health Sciences Center - New Orleans	19,075,434	17,177,957	7,736,665
LSU - Eunice	7,524,170	108,542	8,542,976
LSU - Shreveport	1,160,863	7,461,504	1,099,854
Pennington Biomedical Research Center	1,871,246	3,450,629	2,199,254
LSU Health Sciences Center - HCSD	16,616,379	15,631,257	21,435,083
LSU Health Sciences Center - Shreveport	17,893,257	11,743,875	18,715,140
Baton Rouge Community College	21,353,371	25,607,464	6,931,714
Southern University - Baton Rouge	3,548,627	51,357,930	5,243,511
Southern University - New Orleans	3,209,962	2,308,702	4,253,063
Southern University - Shreveport	2,132,696	11,917,251	2,467,070
Nicholls State University	3,588,237	57,178,751	4,480,878
Grambling State University	3,541,686	41,299,371	5,417,994
Louisiana Tech University	3,581,723	41,774,839	3,235,796
McNeese State University	3,504,636	22,940,273	3,564,200
University of Louisiana @ Monroe	5,532,678	42,794,301	4,988,812
Northwestern State University	5,395,127	2,419,573	11,787,837
Southeastern Louisiana University	4,871,729	54,581,374	7,759,384
University of Louisiana @ Lafayette	3,080,575	3,064,196	1,115,178
Delgado Community College	9,618,989	1,597,965	15,628,687
Nunez Community College	330,220	288,811	941,802

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 09/30/2012

Agency	Total Beginning Balance (Current and Long-Term)	Total Collections (Current and Long-Term)	Total Ending Balance (Current and Long-Term)
Bossier Parish Community College	2,044,592	261,557	7,139,261
South Louisiana Community College	462,934	4,126,027	1,325,641
River Parishes Community College	198,421	89,761	148,928
Louisiana Delta Community College	787,796	2,128,245	2,370,657
LCTCS - Louisiana Technical College	927,826	1,842,862	2,174,922
L E Fletcher Technical Community College	839,746	3,185,944	1,114,429
SOWELA Technical Community College	1,854,292	3,254,522	1,628,607
Northshore Technical Community College	177,987	223,390	2,192,241
Central LA Technical Community College	--	--	227,383
Total Colleges & Universities	\$ 172,553,321	\$ 578,194,886	\$ 204,099,357

State Agencies

Mental Health Advocacy Service	\$ 713	\$ --	\$ --
Louisiana Tax Commission	95,348	8,889	86,459
Division of Administration	259,877	100,222	250,216
Office of Coastal Protection & Restoration	--	1,275	1,130
Louisiana Stadium & Exposition District	177,111	429,287	260,149
Department of Veterans Affairs	30,145	12,907	42,321
Southwest LA War Veterans Home	318,573	148,165	526,748
Northwest LA War Veterans Home	1,628,776	851,540	1,509,048
Southeast LA War Veterans Home	255,500	723,892	300,889
Secretary of State	1,106,250	604,884	689,167
Office of Attorney General	5,239,795	140,209	5,496,350
State Treasurer	56,707	142,608	132,941
Public Service Commission	18,585	7,500	12,585
Agriculture and Forestry	149,625	83,601	239,106
Department of Insurance	1,468,682	170,810	1,533,681
LA Economic Development Corporation	1,000,281	67,500	945,237
Louisiana State Racing Commission	13,120	330	15,245
Office of Financial Institutions	161,128	3,372,244	180,778
Department of Culture, Recreation, & Tourism	3,618	35	3,939
Department of Transportation & Development	45,396,238	6,024,160	19,780,412

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 09/30/2012

Agency	Total Beginning Balance (Current and Long-Term)	Total Collections (Current and Long-Term)	Total Ending Balance (Current and Long-Term)
Department of Health and Hospitals	501,438,038	125,329,231	400,981,010
Department of Children & Family Services	217,979,352	41,116,208	221,447,667
Office of Juvenile Justice	3,468,700	8,738	3,533,872
Corrections - Adult Probation and Parole	37,629,551	3,895,033	34,660,865
Department of Public Safety	3,380,643	544,318	3,849,662
DNR - Office of the Secretary	3,652,644	264,619	3,429,613
DNR - Office of Conservation	2,822,445	566,966	3,097,167
DNR - Office of Mineral Resources	6,072,898	1,005,585	6,120,390
DNR - Office of Coastal Management	1,468,897	488,076	1,607,490
Department of Revenue	284,662,933	742,648,486	270,597,923
Louisiana Workforce Commission	1,886,046	15,101,122	1,674,875
Department of Wildlife and Fisheries	420,500	23,957	416,066
Ethics Administration	803,540	108,150	746,234
LA School For Math Science and the Arts	--	--	2,568
Louisiana Educational Television Authority	300,638	930,188	296,080
Board of Regents	7,931	7,463	360
Louisiana Universities Marine Consortium	412,749	197,925	299,088
DOE - Management and Finance	6,238	1,771	5,056
DOE - Subgrantee Assistance	79,835	42,691	33,761
DOE - Recovery School District	4,460,461	1,736,553	3,679,432
DOE - Special School District	536	--	2,399
Office of Group Benefits	320,663	617	329,828
Office of Risk Management	--	--	--
Administrative Services	422	701	--
Louisiana Property Assistance Agency	47,883	258,724	194,478
Federal Property Assistance Agency	69,355	271,980	159,435
Office of Telecommunications Management	45,764	129,980	49,793
Prison Enterprises	465,249	2,059,815	523,724
Office of Aircraft Services	46,432	40,059	48,639
Department of Environmental Quality	5,209,160	36,600,235	13,778,302
District Attorneys and Assistants	--	--	--
Total State Agencies	\$ 1,134,539,575	\$ 986,269,249	\$ 1,003,572,178
Grand Total	\$ 1,307,535,545	\$ 1,564,928,991	\$ 1,208,041,081

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 5 schedules – accounts receivable summary, current receivables activity, long-term receivables activity, the disposition of the receivables if the funds were collected, 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.