



State of Louisiana
Division of Administration
Office of the Commissioner

May 28, 2015

The Honorable James R. "Jim" Fannin, Chairman
Joint Legislative Committee on the Budget
P. O. Box 44294
Baton Rouge, LA 70804

Dear Representative Fannin:

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, 2014**. 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, 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 by Agency, and a Schedule of Detail Account Balances by Agency for Beginning Balance, Collections, and Ending Balance. These schedules are explained in the "notes to the account receivable report section" of this report.

The accounts receivable write-off reported this quarter is \$9,258,710 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. Office of the Attorney General, Collections Section, reported 35.68% of the total write-offs this quarter due to the Department of Revenue recalling all of their accounts due to the amnesty program and all accounts that were placed with the Collections Section in excess of 3 years old. Department of Health and Hospitals reported 33.70% of the total write-offs this quarter due to the receivables

The Honorable James R. "Jim" Fannin

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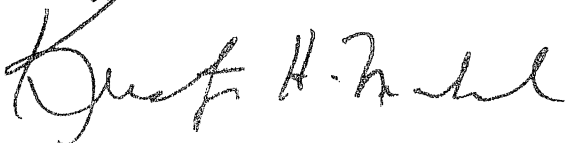
being uncollectible and continuing collection efforts not being cost effective. Department of Transportation and Development reported 24.47% of the total write-offs this quarter due to the 3 year reporting period limitation. Colleges and Universities reported 2.24% of the total write-offs this quarter due to the 3 year reporting period limitation and are deemed uncollectible. The remaining 3.91% of the total write-offs are reported by various state agencies this quarter due to the 3 year reporting period limitation.

The Accounts Receivable's beginning balance has been restated by \$(223,752,758). Department of Health and Hospitals restated by \$(223,301,068) due to insurance recovery billing errors on the HMS reports that should have been removed on previous reports. Department of Natural Resources restated by \$(451,690) due to billing errors that should have been removed from previous reports.

Department of Environmental Quality did not submit a report for this quarter so there is no activity reported. The balances shown are as of the quarter ending June 30, 2014.

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

Sincerely,



Kristy H. Nichols
Commissioner of Administration

KN/AA/kbp

Enclosure

cc: Afranie Adomako, CPA
Assistant Commissioner for Management and Finance
John McLean, CPA, Interim Director
Office of Statewide Reporting and Accounting Policy
Katherine Porche, CPA, SAS Manager
Office of Statewide Reporting and Accounting Policy
Tim Barfield, Secretary
Louisiana Department of Revenue
Rick McGimsey, Civil Division Director
Office of Attorney General



STATE OF LOUISIANA



**STATE OF LOUISIANA
RECEIVABLES REPORT**

For the Quarter Ended September 30, 2014

**Kristy H. Nichols
Commissioner of Administration**

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STATE OF LOUISIANA
Accounts Receivable Summary
For the Quarter Ended 09/30/2014

	Current Receivables (Under 180 days)	Long-Term Receivables (Over 180 days)	Total/Balance of Receivables
06/30/2014 Balance (gross)	\$ 657,118,710	\$ 491,951,872	\$ 1,149,070,582
Adjustment to Beginning Balance	(223,752,758)	--	(223,752,758)
06/30/2014 Balance (restatement)	433,365,952	491,951,872	925,317,824
Additions (net of contractual agreements,	1,721,026,823	--	1,721,026,823
Reclassification from Current to Long-Term	(227,586,915)	227,586,915	--
Collections:			
1-90 days	657,407,810	--	657,407,810
90 -180 days	704,978,488	--	704,978,488
Over 180 days	--	214,926,633	214,926,633
Write-offs	--	9,258,710	9,258,710
Transferred to Outside Collection	--	5,469,644	5,469,644
09/30/2014 Balance of Receivables	<u>\$ 564,419,562</u>	<u>\$ 489,883,800</u>	<u>\$ 1,054,303,362</u>

Total Receivables for the Quarter (Current and Long-Term)	\$ 2,646,344,647
Total Collections for the Quarter (Current and Long-Term)	\$ 1,577,312,931

Disposition of Receivables, if the funds were collected

Amount Budgeted for Self-Generated	\$ 418,700,337
Amount Estimated to be Retained by State General Fund	252,129,716
Amount Due to the Federal Government	133,335,345
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>250,137,964</u>
	<u>\$ 1,054,303,362</u>

See Details on pages 4-12

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

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 09/30/2014

Agency	6/30/2014 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	9/30/2014 Balance (Under 180 days)
			1-90 days	91-180 days		
<u>Boards & Commissions</u>						
Addictive Disorder Regulatory Authority	\$ 4,235	\$ 15,276	--	--	\$ 19,511	--
Board of Certified Public Accountants	184,450	16,505	108,451	--	--	92,504
State Plumbing Board of Louisiana	965	460	465	--	500	460
LA Used Motor Vehicle Commission	163,800	5,650	2,900	--	80,000	86,550
Louisiana Tax Free Shopping Commission	310,747	540,789	168,385	280,763	17,386	385,002
Louisiana State Board of Cosmetology	2,264	1,875	765	370	1,140	1,864
Total Boards & Commissions	\$ 666,461	\$ 580,555	\$ 280,966	\$ 281,133	\$ 118,537	\$ 566,380
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 21,071,338	\$ 157,216,854	\$ 88,838,532	\$ 5,192,037	\$ 1,396,147	\$ 82,861,476
LSU - Alexandria	5,216,951	3,496,487	4,495,181	2,210,247	103,203	1,904,807
University of New Orleans	3,269,925	35,649,359	31,973,901	390,982	276,327	6,278,074
LSU Health Sciences Center - New Orleans	40,704,208	8,048,761	37,478,801	344,015	41,543	10,888,610
LSU - Eunice	3,370,750	112,953	2,839,724	1,467	96,018	546,494
LSU - Shreveport	948,499	6,759,727	5,844,012	211,449	101,777	1,550,988
Pennington Biomedical Research Center	1,481,350	2,969,885	2,518,207	255,290	136,900	1,540,838
LSU Health Sciences Center - HCSD	1,625,247	1,457,947	583,653	365,340	992,374	1,141,827
LSU Health Sciences Center - Shreveport	4,748,681	9,007,198	7,783,883	698,555	259,588	5,013,853
Baton Rouge Community College	8,258,665	14,210,797	8,578,921	--	917,646	12,972,895
Southern University - Baton Rouge	3,938,740	8,093,018	4,607,330	--	1,462,077	5,962,351
Southern University - New Orleans	597,010	15,878,104	10,983,671	4,507,068	370,008	614,367
Southern University - Shreveport	832,400	12,468,277	11,615,184	172,798	52,892	1,459,803
Nicholls State University	1,264,119	77,239,977	75,184,664	575,745	363,743	2,379,944
Grambling State University	1,303,099	40,491,203	36,466,062	556,077	721,700	4,050,463
Louisiana Tech University	2,918,858	50,282,702	50,933,554	53,228	95,594	2,119,184
McNeese State University	1,884,800	26,916,759	24,152,398	110,554	370,983	4,167,624
University of Louisiana @ Monroe	2,291,940	49,541,411	46,814,147	1,860,646	75,179	3,083,379
Northwestern State University	4,481,655	5,015,385	3,180,738	--	797,834	5,518,468
Southeastern Louisiana University	2,465,126	66,473,004	61,660,396	1,941,387	783,506	4,552,841
University of Louisiana @ Lafayette	6,697,903	28,740,611	2,906,621	3,137,398	776,374	28,618,121
Delgado Community College	1,151,386	29,724,970	26,140,059	--	98,097	4,638,200
Nunez Community College	201,591	309,397	10,344	110,370	46,137	344,137
Bossier Parish Community College	2,173,423	6,280,727	624,486	277,198	1,776,612	5,775,854
South Louisiana Community College	853,376	10,023,844	3,614,808	150,640	343,497	6,768,275
River Parishes Community College	59,802	2,536	7,612	586	4,082	50,058
Louisiana Delta Community College	683,154	3,103,582	2,514,522	114,707	66,591	1,090,916
LCTCS - Louisiana Technical College	273,457	304,208	7,383	--	21,650	548,632
L E Fletcher Technical Community College	465,774	10,833,193	10,455,381	--	--	843,586
SOWELA Technical Community College	352,056	3,671,395	2,815,876	496,920	142,365	568,290
Northshore Technical Community College	225,631	65,419	--	--	66,954	224,096
Central LA Technical Community College	880,407	5,786,576	2,962,517	--	--	3,704,466
Total Colleges & Universities	\$ 126,691,321	\$ 690,176,266	\$ 568,592,568	\$ 23,734,704	\$ 12,757,398	\$ 211,782,917

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 09/30/2014

Agency	6/30/2014 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	9/30/2014 Balance (Under 180 days)
			1-90 days	91-180 days		
State Agencies						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	--
Louisiana Tax Commission	12,189	(101)	--	--	3,549	8,539
Division of Administration	78,778	85,739	86,331	7,145	10,887	60,154
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Military Department	--	--	--	--	--	--
Louisiana Stadium & Exposition District	44,934	789,120	455,169	37,580	17,082	324,223
Department of Veterans Affairs	48,091	36,516	9,608	9,608	8,416	56,975
Northeast LA War Veterans Home	81,436	696,291	648,702	28,745	27,404	72,876
Southwest LA War Veterans Home	224,949	760,597	623,803	57,333	73,023	231,387
Northwest LA War Veterans Home	1,899,031	759,426	478,419	70,329	228,196	1,881,513
Southeast LA War Veterans Home	419,573	834,329	815,362	8,758	--	429,782
Secretary of State	2,039,978	--	1,934,203	150	25,646	79,979
Office of Attorney General	12,212,277	1,030,947	101,951	73,661	1,946,564	11,121,048
Department of Treasury/State Bond Commission	25,141	206,372	219,214	--	--	12,299
Public Service Commission	5,000	37,665	36,000	3,500	165	3,000
Agriculture and Forestry	134,880	609,234	554,664	3,053	9,545	176,852
Department of Insurance	290,916	267,611	226,914	800	76,511	254,302
LA Economic Development Corporation	689,277	7,832	77,477	--	--	619,632
Louisiana State Racing Commission	7,060	19,225	110	2,500	3,000	20,675
Office of Financial Institutions	195,470	143,189	192,216	--	--	146,443
Department of Culture, Recreation, & Tourism	210	304	--	--	142	372
Department of Transportation & Development	5,566,759	6,047,962	5,053,047	341,018	2,021,316	4,199,340
Department of Health and Hospitals	94,493,081	84,532,342	3,806,590	18,528,326	10,311,364	146,379,143
Department of Children & Family Services	77,105,718	50,412,827	229,151	60,150	48,835,653	78,393,591
Office of Juvenile Justice	63,801	120,948	1,870	4,791	105,174	72,914
Corrections - Adult Probation and Parole	5,609,599	6,081,810	3,777,840	--	1,788,603	6,124,966
Department of Public Safety	455,617	494,622	457,692	126,684	59,809	306,054
DNR - Office of the Secretary	5,804	14,496	16,190	618	1,006	2,486
DNR - Office of Conservation	814,808	1,064,199	1,045,052	153,865	22,688	657,402
DNR - Office of Mineral Resources	828,117	560,595	1,107,978	187,249	1,133	92,352
DNR - Office of Coastal Management	29,875	167,646	170,554	8,134	12,296	6,537
Department of Revenue	96,666,892	852,670,032	45,899,580	660,726,378	148,956,125	93,754,841
Louisiana Workforce Commission	3,075	15,966,717	15,753,355	--	--	216,437
Department of Wildlife and Fisheries	118,286	29,196	3,794	12,769	78,575	52,344
Ethics Administration	441,364	335,340	68,149	19,225	63,275	626,055
Board of Tax Appeals	2,604	136	--	--	2,740	--
LA Schools for the Deaf and Visually Impaired	--	556	--	--	556	--
LA School For Math Science and the Arts	--	5,225	--	--	--	5,225
Louisiana Educational Television Authority	131,440	1,078,163	961,331	21,110	--	227,162
Board of Regents	10,057	9,138	10,057	--	--	9,138
Louisiana Universities Marine Consortium	343,246	186,671	62,516	1,476	240	465,685
DOE - Management and Finance	803	975	25	--	300	1,453
DOE - Subgrantee Assistance	--	--	--	--	--	--

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 09/30/2014

Agency	6/30/2014 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	9/30/2014 Balance (Under 180 days)
			1-90 days	91-180 days		
DOE - Recovery School District	157,918	98,183	12,562	142,370	18,546	82,623
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	5,346	--	--	--	--	5,346
Office of Risk Management	--	--	--	--	--	--
Administrative Services	14,182	75,022	52,507	14,145	37	22,515
Louisiana Property Assistance Agency	57,009	221,433	189,150	52,288	--	37,004
Federal Property Assistance Agency	118,596	308,074	211,114	113,096	--	102,460
Office of Telecommunications Management	53,303	119,887	109,378	8,708	221	54,883
Prison Enterprises	588,129	3,361,923	3,071,381	--	1,193	877,478
Office of Aircraft Services	139,360	21,588	3,270	137,089	--	20,589
Department of Environmental Quality	3,774,191	--	--	--	--	3,774,191
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 306,008,170	\$ 1,030,270,002	\$ 88,534,276	\$ 680,962,651	\$ 214,710,980	\$ 352,070,265
Grand Total	\$ 433,365,952	\$ 1,721,026,823	\$ 657,407,810	\$ 704,978,488	\$ 227,586,915	\$ 564,419,562

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 09/30/2014

Agency	6/30/2014 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	9/30/2014 Balance (Over 180 days)
<u>Boards & Commissions</u>						
Addictive Disorder Regulatory Authority	\$ 4,116	\$ 19,511	\$ --	\$ 4,235	\$ 15,098	\$ 4,294
Board of Certified Public Accountants	--	--	--	--	--	--
State Plumbing Board of Louisiana	3,065	500	85	1,280	--	2,200
LA Used Motor Vehicle Commission	13,250	80,000	--	--	78,000	15,250
Louisiana Tax Free Shopping Commission	24,291	17,386	14,211	--	--	27,466
Louisiana State Board of Cosmetology	10,610	1,140	175	--	--	11,575
Total Boards & Commissions	\$ 55,332	\$ 118,537	\$ 14,471	\$ 5,515	\$ 93,098	\$ 60,785
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 6,707,745	\$ 1,396,147	\$ 836,552	\$ --	\$ --	\$ 7,267,340
LSU - Alexandria	393,305	103,203	207,937	--	32,215	256,356
University of New Orleans	1,484,692	276,327	232,613	--	46,198	1,482,208
LSU Health Sciences Center - New Orleans	950,024	41,543	63,599	--	4,803	923,165
LSU - Eunice	68,349	96,018	6,747	--	--	157,620
LSU - Shreveport	689,914	101,777	20,367	--	--	771,324
Pennington Biomedical Research Center	255,657	136,900	60,860	--	--	331,697
LSU Health Sciences Center - HCSD	6,343,557	992,374	486,552	--	--	6,849,379
LSU Health Sciences Center - Shreveport	9,776,412	259,588	672,909	--	983,615	8,379,476
Baton Rouge Community College	335,417	917,646	95,970	--	--	1,157,093
Southern University - Baton Rouge	2,047,597	1,462,077	302,701	--	--	3,206,973
Southern University - New Orleans	2,656,031	370,008	167,853	--	--	2,858,186
Southern University - Shreveport	1,590,325	52,892	--	--	--	1,643,217
Nicholls State University	1,959,559	363,743	351,835	8,179	--	1,963,288
Grambling State University	2,770,362	721,700	124,300	--	564,652	2,803,110
Louisiana Tech University	422,918	95,594	39,355	--	--	479,157
McNeese State University	2,283,615	370,983	31,090	1,843	--	2,621,665
University of Louisiana @ Monroe	3,333,330	75,179	82,695	7	--	3,325,807
Northwestern State University	2,163,020	797,834	350,246	143,929	--	2,466,679
Southeastern Louisiana University	3,073,047	783,506	109,030	--	84,500	3,663,023
University of Louisiana @ Lafayette	197,462	776,374	10,516	--	776,374	186,946
Delgado Community College	11,225,917	98,097	621,173	38,682	--	10,664,159
Nunez Community College	52,369	46,137	78,545	--	--	19,961
Bossier Parish Community College	4,031,523	1,776,612	451,624	7,513	464,641	4,884,357
South Louisiana Community College	1,387,447	343,497	10,407	--	--	1,720,537
River Parishes Community College	364,089	4,082	6,934	7,410	--	353,827
Louisiana Delta Community College	1,002,051	66,591	6,784	--	--	1,061,858
LCTCS - Louisiana Technical College	527,040	21,650	4,087	--	--	544,603
L E Fletcher Technical Community College	3,832	--	--	--	--	3,832
SOWELA Technical Community College	774,971	142,365	--	--	--	917,336
Northshore Technical Community College	169,038	66,954	13,443	--	66,954	155,595
Central LA Technical Community College	30,902	--	--	--	--	30,902
Total Colleges & Universities	\$ 69,071,517	\$ 12,757,398	\$ 5,446,724	\$ 207,563	\$ 3,023,952	\$ 73,150,676

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 09/30/2014

Agency	6/30/2014 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	9/30/2014 Balance (Over 180 days)
State Agencies						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	15,611	3,549	2,636	--	--	16,524
Division of Administration	62,012	10,887	--	48,412	--	24,487
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Military Department	--	--	--	--	--	--
Louisiana Stadium & Exposition District	31,093	17,082	1,026	--	--	47,149
Department of Veterans Affairs	56,772	8,416	26,382	--	--	38,806
Northeast LA War Veterans Home	57,668	27,404	--	11,333	--	73,739
Southwest LA War Veterans Home	213,098	73,023	41,035	20,062	--	225,024
Northwest LA War Veterans Home	967,793	228,196	21,726	8,075	--	1,166,188
Southeast LA War Veterans Home	73,283	--	27,292	--	--	45,991
Secretary of State	201	25,646	201	--	--	25,646
Office of Attorney General	2,486,585	1,946,564	129,200	3,303,829	--	1,000,120
Department of Treasury/State Bond Commission	10,775	--	--	--	--	10,775
Public Service Commission	3,745	165	--	--	--	3,910
Agriculture and Forestry	97,926	9,545	4,357	1,678	--	101,436
Department of Insurance	137,123	76,511	9,050	1,125	115,598	87,861
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	12,950	3,000	500	75	--	15,375
Office of Financial Institutions	46,006	--	3,072	--	--	42,934
Department of Culture, Recreation, & Tourism	--	142	--	--	--	142
Department of Transportation & Development	5,401,002	2,021,316	2,253,627	2,265,839	--	2,902,852
Department of Health and Hospitals	66,756,825	10,311,364	7,255,425	3,119,886	1,149,943	65,542,935
Department of Children & Family Services	167,958,587	48,835,653	44,999,499	250,135	--	171,544,606
Office of Juvenile Justice	3,625,466	105,174	15,306	--	--	3,715,334
Corrections - Adult Probation and Parole	42,929,357	1,788,603	--	--	--	44,717,960
Department of Public Safety	3,597,752	59,809	17,106	--	--	3,640,455
DNR - Office of the Secretary	1,258,656	1,006	47,198	--	448,000	764,464
DNR - Office of Conservation	357,830	22,688	19,820	--	--	360,698
DNR - Office of Mineral Resources	18,234	1,133	13,327	--	--	6,040
DNR - Office of Coastal Management	906,054	12,296	376,663	--	--	541,687
Department of Revenue	121,746,314	148,956,125	154,090,745	--	613,673	115,998,021
Louisiana Workforce Commission	232,732	--	44,228	--	--	188,504
Department of Wildlife and Fisheries	660,943	78,575	17,766	12,444	--	709,308
Ethics Administration	359,432	63,275	35,546	1,780	25,380	360,001
Board of Tax Appeals	--	2,740	45	830	--	1,865
LA Schools for the Deaf and Visually Impaired	109	556	--	--	--	665
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	--	--	--	--	--	--
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	64,886	240	3,977	--	--	61,149
DOE - Management and Finance	5,936	300	2,063	122	--	4,051
DOE - Subgrantee Assistance	3,208	--	--	--	--	3,208

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 09/30/2014

Agency	6/30/2014 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	9/30/2014 Balance (Over 180 days)
DOE - Recovery School District	562,202	18,546	4,841	--	--	575,907
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	321,609	--	500	--	--	321,109
Office of Risk Management	--	--	--	--	--	--
Administrative Services	1,271	37	1,234	--	--	74
Louisiana Property Assistance Agency	--	--	--	--	--	--
Federal Property Assistance Agency	--	--	--	--	--	--
Office of Telecommunications Management	--	221	--	--	--	221
Prison Enterprises	13,515	1,193	45	--	--	14,663
Office of Aircraft Services	17	--	--	7	--	10
Department of Environmental Quality	1,770,445	--	--	--	--	1,770,445
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 422,825,023	\$ 214,710,980	\$ 209,465,438	\$ 9,045,632	\$ 2,352,594	\$ 416,672,339
Grand Total	\$ 491,951,872	\$ 227,586,915	\$ 214,926,633	\$ 9,258,710	\$ 5,469,644	\$ 489,883,800

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 09/30/2014

<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>
<u>Boards & Commissions</u>				
Addictive Disorder Regulatory Authority	\$ 4,294	\$ --	\$ --	--
Board of Certified Public Accountants	92,504	--	--	--
State Plumbing Board of Louisiana	2,660	--	--	--
LA Used Motor Vehicle Commission	101,800	--	--	--
Louisiana Tax Free Shopping Commission	412,468	--	--	--
Louisiana State Board of Cosmetology	13,439	--	--	--
Total Boards & Commissions	\$ 627,165	\$ --	\$ --	--
<u>Colleges & Universities</u>				
LSU - Baton Rouge	\$ 90,128,816	\$ --	\$ --	--
LSU - Alexandria	2,161,163	--	--	--
University of New Orleans	7,760,282	--	--	--
LSU Health Sciences Center - New Orleans	11,811,775	--	--	--
LSU - Eunice	704,114	--	--	--
LSU - Shreveport	2,322,312	--	--	--
Pennington Biomedical Research Center	1,872,535	--	--	--
LSU Health Sciences Center - HCSD	7,991,206	--	--	--
LSU Health Sciences Center - Shreveport	13,393,329	--	--	--
Baton Rouge Community College	14,129,988	--	--	--
Southern University - Baton Rouge	9,157,631	11,693	--	--
Southern University - New Orleans	3,472,553	--	--	--
Southern University - Shreveport	3,103,020	--	--	--
Nicholls State University	4,343,232	--	--	--
Grambling State University	6,853,573	--	--	--
Louisiana Tech University	2,598,341	--	--	--
McNeese State University	6,789,289	--	--	--
University of Louisiana @ Monroe	6,409,186	--	--	--
Northwestern State University	7,985,147	--	--	--
Southeastern Louisiana University	8,215,864	--	--	--
University of Louisiana @ Lafayette	28,805,067	--	--	--
Delgado Community College	15,302,359	--	--	--
Nunez Community College	364,098	--	--	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 09/30/2014

<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	4,640,567	6,019,644	--	--
South Louisiana Community College	8,488,812	--	--	--
River Parishes Community College	403,885	--	--	--
Louisiana Delta Community College	2,152,774	--	--	--
LCTCS - Louisiana Technical College	1,093,235	--	--	--
L E Fletcher Technical Community College	847,418	--	--	--
SOWELA Technical Community College	1,485,626	--	--	--
Northshore Technical Community College	379,691	--	--	--
Central LA Technical Community College	3,735,368	--	--	--
Total Colleges & Universities	\$ 278,902,256	\$ 6,031,337	\$ --	\$ --

State Agencies

Mental Health Advocacy Service	\$ --	\$ --	\$ --	--
Louisiana Tax Commission	25,063	--	--	--
Division of Administration	30,566	30,000	24,075	--
Office of Coastal Protection & Restoration	--	--	--	--
Military Department	--	--	--	--
Louisiana Stadium & Exposition District	371,372	--	--	--
Department of Veterans Affairs	95,781	--	--	--
Northeast LA War Veterans Home	146,615	--	--	--
Southwest LA War Veterans Home	456,411	--	--	--
Northwest LA War Veterans Home	3,047,701	--	--	--
Southeast LA War Veterans Home	475,773	--	--	--
Secretary of State	105,625	--	--	--
Office of Attorney General	--	--	--	12,121,168
Department of Treasury/State Bond Commission	23,074	--	--	--
Public Service Commission	--	--	--	6,910
Agriculture and Forestry	121,478	--	--	156,810
Department of Insurance	27,271	314,892	--	--
LA Economic Development Corporation	619,632	--	--	--
Louisiana State Racing Commission	35,700	350	--	--
Office of Financial Institutions	189,377	--	--	--
Department of Culture, Recreation, & Tourism	514	--	--	--
Department of Transportation & Development	249,052	--	--	6,853,140

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 09/30/2014

<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	7,829,075	77,453,294	126,639,709	--
Department of Children & Family Services	25,667,868	824,813	6,663,659	216,781,857
Office of Juvenile Justice	11,359	1,645,287	--	2,131,602
Corrections - Adult Probation and Parole	38,640,624	12,202,302	--	--
Department of Public Safety	615,040	377,464	--	2,954,005
DNR - Office of the Secretary	26,034	--	1,270	739,646
DNR - Office of Conservation	--	--	--	1,018,100
DNR - Office of Mineral Resources	--	--	--	98,392
DNR - Office of Coastal Management	--	--	--	548,224
Department of Revenue	58,022,757	151,730,105	--	--
Louisiana Workforce Commission	403,893	--	1,048	--
Department of Wildlife and Fisheries	--	--	--	761,652
Ethics Administration	--	986,056	--	--
Board of Tax Appeals	1,865	--	--	--
LA Schools for the Deaf and Visually Impaired	--	648	--	17
LA School For Math Science and the Arts	5,225	--	--	--
Louisiana Educational Television Authority	20,449	206,713	--	--
Board of Regents	9,138	--	--	--
Louisiana Universities Marine Consortium	526,834	--	--	--
DOE - Management and Finance	3,128	--	2,376	--
DOE - Subgrantee Assistance	--	--	3,208	--
DOE - Recovery School District	236,565	--	--	421,965
DOE - Special School District	--	--	--	--
Office of Group Benefits	--	326,455	--	--
Office of Risk Management	--	--	--	--
Administrative Services	22,589	--	--	--
Louisiana Property Assistance Agency	37,004	--	--	--
Federal Property Assistance Agency	102,460	--	--	--
Office of Telecommunications Management	55,104	--	--	--
Prison Enterprises	892,141	--	--	--
Office of Aircraft Services	20,599	--	--	--
Department of Environmental Quality	160	--	--	5,544,476
District Attorneys and Assistants	--	--	--	--
Total State Agencies	\$ 139,170,916	\$ 246,098,379	\$ 133,335,345	\$ 250,137,964
Grand Total	\$ 418,700,337	\$ 252,129,716	\$ 133,335,345	\$ 250,137,964

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 09/30/2014

<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>
<u>Boards & Commissions</u>					
Addictive Disorder Regulatory Authority	--	1	1	3	--
Board of Certified Public Accountants	5	--	--	--	--
State Plumbing Board of Louisiana	3	14	10	--	--
LA Used Motor Vehicle Commission	7	3	--	--	--
Louisiana Tax Free Shopping Commission	256	212	--	--	--
Louisiana State Board of Cosmetology	25	140	--	--	--
Total Boards & Commissions	296	370	11	3	--
<u>Colleges & Universities</u>					
LSU - Baton Rouge	28,526	7,981	--	--	1,120
LSU - Alexandria	2,311	559	--	287	552
University of New Orleans	3,436	1,268	--	380	--
LSU Health Sciences Center - New Orleans	8,468	2,533	--	--	--
LSU - Eunice	1,216	437	--	--	--
LSU - Shreveport	756	841	--	--	--
Pennington Biomedical Research Center	44	36	--	--	--
LSU Health Sciences Center - HCSD	6,985	138,347	--	--	--
LSU Health Sciences Center - Shreveport	254,543	289,732	--	--	12,455
Baton Rouge Community College	6,967	501	--	--	--
Southern University - Baton Rouge	7,009	4,102	--	--	--
Southern University - New Orleans	644	554	--	--	--
Southern University - Shreveport	976	2,230	--	--	--
Nicholls State University	4,246	624	5	--	--
Grambling State University	2,021	857	--	412	--
Louisiana Tech University	1,920	314	--	--	--
McNeese State University	5,991	15,070	3	210	4,395
University of Louisiana @ Monroe	493	3,269	3	--	--
Northwestern State University	5,278	1,374	150	--	--
Southeastern Louisiana University	4,511	4,291	--	132	3
University of Louisiana @ Lafayette	13,939	207	--	473	--
Delgado Community College	10,655	29,042	52	--	--
Nunez Community College	580	933	--	--	--

STATE OF LOUISIANA
Schedule of the Number of Accounts by Agency
For the Quarter Ended 09/30/2014

<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	4,650	4,730	98	461	--
South Louisiana Community College	4,263	225	--	--	--
River Parishes Community College	71	603	4	--	--
Louisiana Delta Community College	977	1,474	--	--	--
LCTCS - Louisiana Technical College	865	819	--	--	--
L E Fletcher Technical Community College	1,413	10	--	--	--
SOWELA Technical Community College	736	1,682	--	--	--
Northshore Technical Community College	131	92	--	159	--
Central LA Technical Community College	2,364	40	--	--	--
Total Colleges & Universities	386,985	514,777	315	2,514	18,525
 <u>State Agencies</u>					
Mental Health Advocacy Service	--	--	--	--	--
Louisiana Tax Commission	2	167	--	--	--
Division of Administration	31	3	2	--	--
Office of Coastal Protection & Restoration	--	--	--	--	--
Military Department	--	--	--	--	--
Louisiana Stadium & Exposition District	93	13	--	--	--
Department of Veterans Affairs	27	10	--	--	--
Northeast LA War Veterans Home	106	48	--	--	--
Southwest LA War Veterans Home	103	124	17	--	--
Northwest LA War Veterans Home	128	186	4	--	--
Southeast LA War Veterans Home	111	155	--	--	--
Secretary of State	--	--	--	--	--
Office of Attorney General	4,694	15,342	55,826	--	--
Department of Treasury/State Bond Commission	6	1	--	--	--
Public Service Commission	5	2	--	--	--
Agriculture and Forestry	93	121	13	--	--
Department of Insurance	51	7	1	16	--
LA Economic Development Corporation	3	--	--	--	--
Louisiana State Racing Commission	12	25	3	--	--
Office of Financial Institutions	54	25	--	--	--
Department of Culture, Recreation, & Tourism	3	9	--	--	--
Department of Transportation & Development	16,779	3,336	68	--	--

STATE OF LOUISIANA
Schedule of the Number of Accounts by Agency
For the Quarter Ended 09/30/2014

<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	342,497	333,452	34,642	--	132
Department of Children & Family Services	987	4,456	--	--	--
Office of Juvenile Justice	347	18,138	--	--	--
Corrections - Adult Probation and Parole	41,732	27,152	--	--	--
Department of Public Safety	291	30,894	--	--	--
DNR - Office of the Secretary	24	150	--	118	--
DNR - Office of Conservation	100	286	--	--	--
DNR - Office of Mineral Resources	46	19	--	--	--
DNR - Office of Coastal Management	15	526	--	--	--
Department of Revenue	88,449	95,392	--	--	--
Louisiana Workforce Commission	18	39	--	--	--
Department of Wildlife and Fisheries	148	730	30	--	--
Ethics Administration	494	302	--	--	--
Board of Tax Appeals	--	18	3	--	--
LA Schools for the Deaf and Visually Impaired	--	15	--	--	--
LA School For Math Science and the Arts	1	--	--	--	--
Louisiana Educational Television Authority	41	--	--	--	--
Board of Regents	1	--	--	--	--
Louisiana Universities Marine Consortium	28	14	--	--	--
DOE - Management and Finance	35	11	--	--	--
DOE - Subgrantee Assistance	--	2	--	--	--
DOE - Recovery School District	36	230	--	--	--
DOE - Special School District	--	--	--	--	--
Office of Group Benefits	1	107	--	--	--
Office of Risk Management	--	--	--	--	--
Administrative Services	15	1	--	--	--
Louisiana Property Assistance Agency	24	--	--	--	--
Federal Property Assistance Agency	24	--	--	--	--
Office of Telecommunications Management	110	8	--	--	--
Prison Enterprises	65	4	--	--	--
Office of Aircraft Services	4	2	1	--	--
Department of Environmental Quality	1,615	10,570	28	--	--
District Attorneys and Assistants	--	--	--	--	--
Total State Agencies	<u>499,449</u>	<u>542,092</u>	<u>90,638</u>	<u>134</u>	<u>132</u>
Grand Total	<u>886,730</u>	<u>1,057,239</u>	<u>90,964</u>	<u>2,651</u>	<u>18,657</u>

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 09/30/2014

<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>
<u>Boards & Commissions</u>			
Addictive Disorder Regulatory Authority	\$ 8,351	\$ --	\$ 4,294
Board of Certified Public Accountants	184,450	108,451	92,504
State Plumbing Board of Louisiana	4,030	550	2,660
LA Used Motor Vehicle Commission	177,050	2,900	101,800
Louisiana Tax Free Shopping Commission	335,038	463,359	412,468
Louisiana State Board of Cosmetology	12,874	1,310	13,439
Total Boards & Commissions	\$ 721,793	\$ 576,570	\$ 627,165
<u>Colleges & Universities</u>			
LSU - Baton Rouge	\$ 27,779,083	\$ 94,867,121	\$ 90,128,816
LSU - Alexandria	5,610,256	6,913,365	2,161,163
University of New Orleans	4,754,617	32,597,496	7,760,282
LSU Health Sciences Center - New Orleans	41,654,232	37,886,415	11,811,775
LSU - Eunice	3,439,099	2,847,938	704,114
LSU - Shreveport	1,638,413	6,075,828	2,322,312
Pennington Biomedical Research Center	1,737,007	2,834,357	1,872,535
LSU Health Sciences Center - HCSD	7,968,804	1,435,545	7,991,206
LSU Health Sciences Center - Shreveport	14,525,093	9,155,347	13,393,329
Baton Rouge Community College	8,594,082	8,674,891	14,129,988
Southern University - Baton Rouge	5,986,337	4,910,031	9,169,324
Southern University - New Orleans	3,253,041	15,658,592	3,472,553
Southern University - Shreveport	2,422,725	11,787,982	3,103,020
Nicholls State University	3,223,678	76,112,244	4,343,232
Grambling State University	4,073,461	37,146,439	6,853,573
Louisiana Tech University	3,341,776	51,026,137	2,598,341
McNeese State University	4,168,415	24,294,042	6,789,289
University of Louisiana @ Monroe	5,625,270	48,757,488	6,409,186
Northwestern State University	6,644,675	3,530,984	7,985,147
Southeastern Louisiana University	5,538,173	63,710,813	8,215,864
University of Louisiana @ Lafayette	6,895,365	6,054,535	28,805,067
Delgado Community College	12,377,303	26,761,232	15,302,359
Nunez Community College	253,960	199,259	364,098

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 09/30/2014

<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	6,204,946	1,353,308	10,660,211
South Louisiana Community College	2,240,823	3,775,855	8,488,812
River Parishes Community College	423,891	15,132	403,885
Louisiana Delta Community College	1,685,205	2,636,013	2,152,774
LCTCS - Louisiana Technical College	800,497	11,470	1,093,235
L E Fletcher Technical Community College	469,606	10,455,381	847,418
SOWELA Technical Community College	1,127,027	3,312,796	1,485,626
Northshore Technical Community College	394,669	13,443	379,691
Central LA Technical Community College	911,309	2,962,517	3,735,368
Total Colleges & Universities	\$ 195,762,838	\$ 597,773,996	\$ 284,933,593

State Agencies

Mental Health Advocacy Service	\$ --	\$ --	\$ --
Louisiana Tax Commission	27,800	2,636	25,063
Division of Administration	140,790	93,476	84,641
Office of Coastal Protection & Restoration	--	--	--
Military Department	--	--	--
Louisiana Stadium & Exposition District	76,027	493,775	371,372
Department of Veterans Affairs	104,863	45,598	95,781
Northeast LA War Veterans Home	139,104	677,447	146,615
Southwest LA War Veterans Home	438,047	722,171	456,411
Northwest LA War Veterans Home	2,866,824	570,474	3,047,701
Southeast LA War Veterans Home	492,856	851,412	475,773
Secretary of State	2,040,179	1,934,554	105,625
Office of Attorney General	14,698,862	304,812	12,121,168
Department of Treasury/State Bond Commission	35,916	219,214	23,074
Public Service Commission	8,745	39,500	6,910
Agriculture and Forestry	232,806	562,074	278,288
Department of Insurance	428,039	236,764	342,163
LA Economic Development Corporation	689,277	77,477	619,632
Louisiana State Racing Commission	20,010	3,110	36,050
Office of Financial Institutions	241,476	195,288	189,377
Department of Culture, Recreation, & Tourism	210	--	514
Department of Transportation & Development	10,967,761	7,647,692	7,102,192

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 09/30/2014

<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	161,249,906	29,590,341	211,922,078
Department of Children & Family Services	245,064,305	45,288,800	249,938,197
Office of Juvenile Justice	3,689,267	21,967	3,788,248
Corrections - Adult Probation and Parole	48,538,956	3,777,840	50,842,926
Department of Public Safety	4,053,369	601,482	3,946,509
DNR - Office of the Secretary	1,264,460	64,006	766,950
DNR - Office of Conservation	1,172,638	1,218,737	1,018,100
DNR - Office of Mineral Resources	846,351	1,308,554	98,392
DNR - Office of Coastal Management	935,929	555,351	548,224
Department of Revenue	218,413,206	860,716,703	209,752,862
Louisiana Workforce Commission	235,807	15,797,583	404,941
Department of Wildlife and Fisheries	779,229	34,329	761,652
Ethics Administration	800,796	122,920	986,056
Board of Tax Appeals	2,604	45	1,865
Louisiana Schools for the Deaf and Visually Impaired	109	--	665
LA School For Math Science and the Arts	--	--	5,225
Louisiana Educational Television Authority	131,440	982,441	227,162
Board of Regents	10,057	10,057	9,138
Louisiana Universities Marine Consortium	408,132	67,969	526,834
DOE - Management and Finance	6,739	2,088	5,504
DOE - Subgrantee Assistance	3,208	--	3,208
DOE - Recovery School District	720,120	159,773	658,530
DOE - Special School District	--	--	--
Office of Group Benefits	326,955	500	326,455
Office of Risk Management	--	--	--
Administrative Services	15,453	67,886	22,589
Louisiana Property Assistance Agency	57,009	241,438	37,004
Federal Property Assistance Agency	118,596	324,210	102,460
Office of Telecommunications Management	53,303	118,086	55,104
Prison Enterprises	601,644	3,071,426	892,141
Office of Aircraft Services	139,377	140,359	20,599
Department of Environmental Quality	5,544,636	--	5,544,636
District Attorneys and Assistants	--	--	--
Total State Agencies	\$ 728,833,193	\$ 978,962,365	\$ 768,742,604
Grand Total	\$ 925,317,824	\$ 1,577,312,931	\$ 1,054,303,362

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 No. 61, *The Financial Reporting Entity: Omnibus* an amendment of GASB Statements No. 14 and 34.
- 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 detail account balances by the report date.
1. Accounts Receivable Summary – This schedule summarizes the status of the state’s receivables and related collections activity for the report date.
 - Balance (gross) – prior report date ending balances for current and long-term receivables.
 - Adjustment to Beginning Balance – adjustments that agencies made to the prior report date ending balances.

STATE OF LOUISIANA
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

- Balance Restatement – the adjusted beginning balances due to agencies restating their prior report ending balances.
 - Additions – new billing invoices/receivables during the quarter.
 - Reclassification from Current to Long-Term – receivables that are 181 days old and moved from current to long-term. These two amounts must zero out on the summary page.
 - Collections – amount of monies collected/received for this report date.
 - Write-offs – for purposes of this report constitute receivables over 3 years old that are transferred to a dormant file and are no longer reported in the quarterly report. This does not constitute a forgiveness of the debt.
 - Transferred to Outside Collection – receivables over 3 years old that are still deemed to be collectible but by a more aggressive collection process.
 - Balance of Receivables – the ending balance for this report date.
 - Total Receivables – the sum of the “total/balance of receivables” as restated and additions for the quarter.
 - Total Collections – the sum of monies collected for 1-90 days, 90-180 days, and over 180 days.
 - Disposition of Receivables – provides the disposition of the state’s accounts receivable ending balance according to how the receivables will be allocated.
2. Current Receivable Activity by Agency – This schedule provides the activity for the receivables that are 1 to 180 days old.
 3. Long-Term Receivable Activity by Agency – This schedule provides the activity for receivables that are between 181 days and 3 years old.
 4. Disposition of the Receivables by Agency, if the funds were collected – This schedule provides information on the ending balance by identifying how the receivables would be allocated, if collected.
 5. Number of Accounts by Agency – This schedule provides for the number accounts according to current, long-term, write-offs, and transferred to an outside collection such as Attorney General’s office, private agency, or centralized government agency.

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6. Detail Account Balances by Agency – This schedule provides the composite totals of current and long-term receivables for beginning balances, collections, and ending balances.

E. Accounts Receivable Quarterly Report:

1. 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. This report should be used for its intended purpose by the current law, R.S. 39:79(C).
2. This report presents the complete accounts receivable cycle (beginning balance, additions, collections, and ending balance) and the disposition of the receivable.
3. 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.
4. 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.
5. 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:

1. 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.

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- The Health Care Services Division has transitioned five of the seven state's general medical facilities to a public-private partnership agreement. These are Earl K. Long Hospital in Baton Rouge, Interim LSU Public Hospital in New Orleans, Leonard J. Chabert Medical Center in Houma, University Medical Center in Lafayette, and W. O. Moss Regional Medical Center in Lake Charles.
2. The amount for the Louisiana Community and Technical College System – Louisiana Technical College (LTC) have transitioned 45 of the 47 vocational technical colleges to an existing community college or created a Technical Community College in a specific region. LTC comprises of Northwest Louisiana Technical College and South Central Louisiana Technical College.