

BOBBY JINDAL
GOVERNOR



PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of the Commissioner

April 8, 2011

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 December 31, 2010. 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.

In December 2009, Joint Legislative Committee on the Budget approved the new reporting requirements and schedules for the Accounts Receivable quarterly report starting with the March 2010 quarter. The new reporting requirements and schedules should provide a more useful tool for management to evaluate the agencies based on the quarter's activity of a particular agency.

The new 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, and a Schedule of Accounts Receivable Disposition by Agency. These schedules are explained in the "background section" of this report.

The Honorable James R. "Jim" Fannin
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The accounts receivable write-off reported this quarter is \$35,572,072 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 exceeds the 3 year reporting period required of the receivables report. The Department of Transportation and Development reported 39.1% of the total write-offs reported this quarter due to the validation of receivables established during the conversion of the legacy system to the LaGov system. The Department of Health and Hospitals reported 59.5% of the total write-offs this quarter due to the receivables being uncollectible and continuing collection efforts not being cost effective.

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,



Paul W. Rainwater
Commissioner of Administration

PR/AA/kbp

Enclosure

cc: Mr. Afranie Adomako, CPA
Ms. Katherine Porche, CPA



STATE OF LOUISIANA



STATE OF LOUISIANA RECEIVABLES REPORT

For the Quarter Ended December 31, 2010

.....
Paul W. Rainwater
Commissioner of Administration

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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. In December 2009, new reporting requirements and schedules were established starting with the March 2010 quarter. The new quarterly reporting package 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 the 3 years are no longer reported as long-term receivables but 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 section 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.

New Reporting Requirements – The new Accounts Receivable report has several changes as follows: (1) a change from five schedules to three schedules, (2) change of the timeframe of the receivables from unlimited reporting to reporting only three years of outstanding receivables, (3) no allowance for estimated uncollectible amounts, (4) report receivables according to current and long-term receivables, (5) report the quarter activity, and (6) report the disposition of the receivables, if collected.

This new reporting format provides a summary of the status of the state 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.

Previous Reporting Requirements – The previous requirements were based on the quarter's ending balance only. It consisted of the following schedules: (1) a summary of the receivables, (2) a list of the gross receivables, amounts past due, uncollectible and write-offs by agency, and (3) the activity for the receivables over 180 days past due by agency.

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 12/31/2010

	<u>Current Receivables (Under 180 days)</u>	<u>Long-Term Receivables (Over 180 days)</u>	<u>Total/Balance of Receivables</u>
09/30/2010 Balance (gross)	\$ 478,846,277	\$ 622,087,311	\$ 1,100,933,588
Additions (net of contractual agreements, discounts etc.)	2,154,497,909	--	2,154,497,909
Reclassification from Current to Long-Term	(1,392,777,371)	1,392,777,371	--
Collections:			
1-90 days	318,404,228	--	318,404,228
90 -180 days	250,026,293	--	250,026,293
Over 180 days	--	164,306,844	164,306,844
Write-offs	--	35,572,072	35,572,072
Transferred to Outside Collection	--	21,214,838	21,214,838
12/31/2010 Balance of Receivables	<u>\$ 672,136,294</u>	<u>\$ 1,793,770,928</u>	<u>\$ 2,465,907,222</u>
Total Receivables for the Quarter (Current and Long-Term)			\$ 3,255,431,497
Total Collections for the Quarter (Current and Long-Term)			\$ 732,737,365

Disposition of Receivables, if the funds were collected

Amount Budgeted for Self-Generated	\$ 504,148,971
Amount Estimated to be Retained by State General Fund	498,303,429
Amount Due to the Federal Government	342,601,673
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>1,120,853,149</u>
	<u>\$ 2,465,907,222</u>

See Details on pages 4-12

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 12/31/2010

Agency	9/30/2010 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	12/31/2010 Balance (Under 180 days)
			1-90 days	91-180 days		
<u>Boards & Commissions</u>						
Board of Certified Public Accountants	\$ 29,287	\$ 31,336	\$ 18,350	\$ --	\$ --	\$ 42,273
State Plumbing Board of Louisiana	2,140	795	60	820	1,920	135
LA Used Motor Vehicle Commission	--	43,144	20,500	--	18,544	4,100
LA State Board of Veterinary Medicine	--	7,580	7,580	--	--	--
Louisiana Tax Free Shopping Commission	127,189	480,734	238,433	108,894	5,679	254,917
Louisiana State Board of Cosmetology	2,705	1,960	535	50	1,650	2,430
Total Boards & Commissions	\$ 161,321	\$ 565,549	\$ 285,458	\$ 109,764	\$ 27,793	\$ 303,855
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 47,840,485	\$ 68,748,771	\$ 46,521,316	\$ 2,394,695	\$ 1,614,184	\$ 66,059,061
LSU - Alexandria	1,265,344	5,705,185	4,975,677	230,549	316,335	1,447,968
University of New Orleans	10,832,111	13,259,282	9,950,452	8,043,085	343,996	5,753,860
LSU Health Sciences Center - New Orleans	11,378,460	12,220,084	9,060,528	716,420	9,365	13,812,231
LSU - Eunice	4,728,724	6,550	1,318,360	296	75,113	3,341,505
LSU - Shreveport	632,295	1,507,238	332,572	325,303	66,785	1,414,873
Pennington Biomedical Research Center	860,862	1,281,169	189,092	5,080	6,199	1,941,660
LSU Health Sciences Center - HCSD	11,220,885	29,798,509	6,231,911	6,361,435	19,334,811	9,091,237
LSU Health Sciences Center - Shreveport	5,551,998	33,054,708	20,330,410	--	12,554,974	5,721,322
Baton Rouge Community College	2,549,232	103,498	--	--	71	2,652,659
Southern University - Baton Rouge	3,222,816	995,676	889,417	212,935	432,195	2,683,945
Southern University - New Orleans	2,434,456	5,426,122	2,756,197	1,645,570	909,588	2,549,223
Southern University - Shreveport	740,543	1,709,601	1,770,979	--	424,763	254,402
Nicholls State University	2,579,292	34,203,933	15,755,782	2,151,039	1,020	18,875,384
Grambling State University	2,145,106	3,270,904	2,884,758	54,423	1,857,615	619,214
Louisiana Tech University	3,622,701	33,165,863	34,636,017	294,461	175,817	1,682,269
McNeese State University	2,351,805	13,949,149	2,175,240	3,819	145,581	13,976,314
University of Louisiana @ Monroe	2,678,097	23,390,085	5,597,258	1,819,406	651,461	18,000,057
Northwestern State University	9,603,868	19,087,492	6,751,645	--	455,532	21,484,183
Southeastern Louisiana University	3,223,461	34,123,859	5,790,325	36,477	112,524	31,407,994
University of Louisiana @ Lafayette	1,471,615	10,657,941	11,574,407	128,108	--	427,041
Delgado Community College	4,399,090	13,333,598	1,263,709	--	709,698	15,759,281
Nunez Community College	261,841	496,093	1,782	275,632	58,050	422,470
Bossier Parish Community College	3,986,582	2,679,398	1,126,341	116,132	220,080	5,203,427
South Louisiana Community College	333,002	3,122,690	1,085,004	27,158	7,755	2,335,775
River Parishes Community College	64,991	98,303	2,157	2,179	49,561	109,397
Louisiana Delta Community College	826,131	--	595,748	192	75,351	154,840
LCTCS - Louisiana Technical College	1,769,377	1,063,301	566,715	1,015,680	68,300	1,181,983
L E Fletcher Technical Community College	16,015	33,040	31,192	--	--	17,863
SOWELA Technical Community College	365,365	534,251	407,462	--	--	492,154
Total Colleges & Universities	\$ 142,956,550	\$ 367,026,293	\$ 194,572,453	\$ 25,860,074	\$ 40,676,724	\$ 248,873,592

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 12/31/2010

Agency	9/30/2010 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	12/31/2010 Balance (Under 180 days)
			1-90 days	91-180 days		
State Agencies						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	--	711	--	--	--	711
Louisiana Tax Commission	--	533,794	7,221	--	--	526,573
Division of Administration	4,232,654	4,226,167	45,305	4,129,054	60,716	4,223,746
Office of Coastal Protection & Restoration	--	84	2	82	--	--
Louisiana Stadium & Exposition District	348,226	1,070,372	1,200,455	11,320	763	206,060
Department of Veterans Affairs	23,746	72,883	10,000	10,147	9,123	67,359
Southwest LA War Veterans Home	377,245	175,059	72,293	18,660	78,148	383,203
Northwest LA War Veterans Home	49,508	759,397	386,240	32,675	167,138	222,852
Southeast LA War Veterans Home	28,690	219,070	128,225	35,665	--	83,870
Secretary of State	27,046	1,038,599	717,893	--	26,267	321,485
Office of Attorney General	520,695	1,457,158	336,109	336,915	875,722	429,107
State Treasurer	45,935	123,432	54,421	--	--	114,946
Public Service Commission	3,800	--	--	--	--	3,800
Agriculture and Forestry	284,874	58,695	162,842	1,938	122,592	56,197
Department of Insurance	972,676	170,688	864,570	27,914	36,976	213,904
LA Economic Development Corporation	1,342,626	--	43,711	--	--	1,298,915
Louisiana State Racing Commission	5,230	1,180	1,350	--	275	4,785
Office of Financial Institutions	126,708	909,406	126,689	--	550	908,875
Department of Culture, Recreation, & Tourism	739	562	--	--	120	1,181
Department of Transportation & Development	42,577,847	8,952,944	5,572,170	4,616,575	31,755,011	9,587,035
Department of Health and Hospitals	106,842,390	396,797,254	37,475,259	197,178,600	133,782,904	135,202,881
Department of Children & Family Services	13,590,055	1,077,519,298	19,102,596	62,216	1,001,991,621	69,952,920
Office of Juvenile Justice	142,128	78,403	3,878	6,601	42,878	167,174
Corrections - Adult Probation and Parole	4,971,087	7,746,407	--	--	7,130,346	5,587,148
Department of Public Safety	1,018,293	3,497,387	3,432,851	233,157	169,922	679,750
DNR - Office of the Secretary	853,985	41,432	36,247	1,700	807,000	50,470
DNR - Office of Conservation	710,700	4,881,208	3,602,686	292,186	19,513	1,677,523
DNR - Office of Mineral Resources	1,536,590	1,652,658	1,108,281	38,389	29,024	2,013,554
DNR - Office of Coastal Management	160,527	331,914	142,523	34,756	68,531	246,631
Department of Revenue	132,209,491	253,269,821	14,526,409	15,296,733	173,464,952	182,191,218
Louisiana Workforce Commission	801,696	1,517,869	1,433	--	531,571	1,786,561
Department of Wildlife and Fisheries	12,995	44,720	8,104	3,622	6,029	39,960
Ethics Administration	107,296	120,982	45,280	6,430	30,440	146,128
LA School For Math Science and the Arts	--	21,179	--	--	--	21,179
Louisiana Educational Television Authority	255,999	190,226	377,653	2,576	--	65,996
Board of Regents	5,206	17,963	9,139	100	--	13,930
Louisiana Universities Marine Consortium	287,740	6,316	111,029	1,577	32,735	148,715
DOE - Management and Finance	1,099	250	575	75	52	647
DOE - Subgrantee Assistance	9,759	24,667	--	1,088	7,148	26,190
DOE - Recovery School District	452,036	845,563	66,414	204,842	208,680	817,663

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 12/31/2010

Agency	9/30/2010	Additions	Collections		Moved to Long-Term Receivables	12/31/2010
	Balance (Under 180 days)		1-90 days	91-180 days		Balance (Under 180 days)
DOE - Special School District	16,185	--	--	--	16,185	--
Office of Group Benefits	--	--	--	--	--	--
Administrative Services	4,152	274	764	3,388	--	274
Louisiana Property Assistance Agency	57,866	179,265	128,792	38,750	--	69,589
Federal Property Assistance Agency	104,192	784,716	673,781	91,677	--	123,450
Office of Telecommunications Management	114,106	111,997	112,613	1,493	--	111,997
Prison Enterprises	501,057	1,211,683	1,406,622	--	1,307	304,811
Office of Aircraft Services	34,262	17,875	1,110	29,539	3,812	17,676
Department of Environmental Quality	19,959,269	16,224,539	31,442,782	1,306,015	594,803	2,840,208
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 335,728,406	\$ 1,786,906,067	\$ 123,546,317	\$ 224,056,455	\$ 1,352,072,854	\$ 422,958,847
Grand Total	\$ 478,846,277	\$ 2,154,497,909	\$ 318,404,228	\$ 250,026,293	\$ 1,392,777,371	\$ 672,136,294

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 12/31/2010

Agency	9/30/2010 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	12/31/2010 Balance (Over 180 days)
<u>Boards & Commissions</u>						
Board of Certified Public Accountants	\$ 2,637	\$ --	\$ --	\$ --	\$ --	2,637
State Plumbing Board of Louisiana	2,925	1,920	--	--	--	4,845
LA Used Motor Vehicle Commission	1,900	18,544	11,820	--	--	8,624
LA State Board of Veterinary Medicine	--	--	--	--	--	--
Louisiana Tax Free Shopping Commission	32,555	5,679	8,091	--	--	30,143
Louisiana State Board of Cosmetology	2,610	1,650	25	--	--	4,235
Total Boards & Commissions	\$ 42,627	\$ 27,793	\$ 19,936	\$ --	\$ --	\$ 50,484
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 4,500,444	\$ 1,614,184	\$ 997,600	\$ --	\$ --	5,117,028
LSU - Alexandria	385,718	316,335	54,748	--	195,894	451,411
University of New Orleans	2,727,126	343,996	519,833	--	127,142	2,424,147
LSU Health Sciences Center - New Orleans	1,848,783	9,365	510,550	--	425,793	921,805
LSU - Eunice	145,345	75,113	380	--	17,185	202,893
LSU - Shreveport	282,943	66,785	29,691	--	--	320,037
Pennington Biomedical Research Center	31,085	6,199	--	--	--	37,284
LSU Health Sciences Center - HCSD	7,346,976	19,334,811	1,503,858	--	18,046,847	7,131,082
LSU Health Sciences Center - Shreveport	2,888,573	12,554,974	12,086,877	--	--	3,356,670
Baton Rouge Community College	--	71	--	--	--	71
Southern University - Baton Rouge	2,481,368	432,195	18,304	--	--	2,895,259
Southern University - New Orleans	800,399	909,588	779,643	--	--	930,344
Southern University - Shreveport	2,303,308	424,763	--	--	163,781	2,564,290
Nicholls State University	27,415	1,020	28,435	--	--	--
Grambling State University	6,882,683	1,857,615	460,577	--	811,651	7,468,070
Louisiana Tech University	407,485	175,817	7,698	63,598	--	512,006
McNeese State University	1,359,484	145,581	26,752	13,191	--	1,465,122
University of Louisiana @ Monroe	735,077	651,461	49,804	2	--	1,336,732
Northwestern State University	1,471,165	455,532	179,423	24,256	--	1,723,018
Southeastern Louisiana University	3,318,700	112,524	105,671	1,463	19,788	3,304,302
University of Louisiana @ Lafayette	14,958	--	1,000	--	--	13,958
Delgado Community College	5,621,511	709,698	773,017	--	--	5,558,192
Nunez Community College	122,986	58,050	5,774	--	59,344	115,918
Bossier Parish Community College	738,686	220,080	163,624	7,090	--	788,052
South Louisiana Community College	236,572	7,755	3,932	--	--	240,395
River Parishes Community College	185,288	49,561	7,699	--	--	227,150
Louisiana Delta Community College	101,049	75,351	939	--	--	175,461
LCTCS - Louisiana Technical College	382,910	68,300	65,038	--	--	386,172
L E Fletcher Technical Community College	1,296	--	--	--	--	1,296
SOWELA Technical Community College	173,244	--	--	--	--	173,244
Total Colleges & Universities	\$ 47,522,577	\$ 40,676,724	\$ 18,380,867	\$ 109,600	\$ 19,867,425	\$ 49,841,409

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 12/31/2010

Agency	9/30/2010 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	12/31/2010 Balance (Over 180 days)
State Agencies						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	4,880	--	--	--	--	4,880
Louisiana Tax Commission	112,569	--	524	--	--	112,045
Division of Administration	53,573	60,716	--	77	--	114,212
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Louisiana Stadium & Exposition District	2,818	763	1,371	--	--	2,210
Department of Veterans Affairs	21,541	9,123	21,541	--	--	9,123
Southwest LA War Veterans Home	184,100	78,148	19,518	28,135	--	214,595
Northwest LA War Veterans Home	210,284	167,138	12,774	7,973	--	356,675
Southeast LA War Veterans Home	71,974	--	10,128	--	--	61,846
Secretary of State	--	26,267	--	--	7,927	18,340
Office of Attorney General	7,415,381	875,722	2,194,006	282,360	--	5,814,737
State Treasurer	70,052	--	--	--	--	70,052
Public Service Commission	18,650	--	--	--	--	18,650
Agriculture and Forestry	137,845	122,592	--	300	--	260,137
Department of Insurance	297,252	36,976	50	240	--	333,938
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	2,345	275	850	--	--	1,770
Office of Financial Institutions	1,200	550	--	--	--	1,750
Department of Culture, Recreation, & Tourism	20	120	109	--	--	31
Department of Transportation & Development	18,858,796	31,755,011	62,578	13,935,673	--	36,615,556
Department of Health and Hospitals	245,444,390	133,782,904	107,675,756	21,178,920	82,359	250,290,259
Department of Children & Family Services	155,016,864	1,001,991,621	8,840,342	5,473	--	1,148,162,670
Office of Juvenile Justice	3,023,202	42,878	(25,020)	--	--	3,091,100
Corrections - Adult Probation and Parole	16,361,593	7,130,346	--	--	--	23,491,939
Department of Public Safety	2,605,090	169,922	66,020	--	--	2,708,992
DNR - Office of the Secretary	10,900	807,000	48,000	--	--	769,900
DNR - Office of Conservation	143,641	19,513	821	--	--	162,333
DNR - Office of Mineral Resources	285,029	29,024	5,293	--	--	308,760
DNR - Office of Coastal Management	200,456	68,531	120	--	--	268,867
Department of Revenue	119,494,397	173,464,952	26,663,996	--	1,069,456	265,225,897
Louisiana Workforce Commission	1,483,321	531,571	--	--	--	2,014,892
Department of Wildlife and Fisheries	237,747	6,029	3,814	13,368	--	226,594
Ethics Administration	202,727	30,440	2,360	4,250	25,200	201,357
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	--	--	--	--	--	--
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	4,336	32,735	32,735	--	--	4,336
DOE - Management and Finance	4,907	52	50	2,087	--	2,822
DOE - Subgrantee Assistance	3,616	7,148	--	3,616	7,148	--
DOE - Recovery School District	724,579	208,680	27,832	--	--	905,427

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 12/31/2010

<u>Agency</u>	<u>9/30/2010 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>12/31/2010 Balance (Over 180 days)</u>
DOE - Special School District	--	16,185	5,963	--	--	10,222
Office of Group Benefits	115,367	--	225	--	--	115,142
Administrative Services	--	--	--	--	--	--
Louisiana Property Assistance Agency	42,355	--	42,355	--	--	--
Federal Property Assistance Agency	--	--	--	--	--	--
Office of Telecommunications Management	--	--	--	--	--	--
Prison Enterprises	26,235	1,307	703	--	--	26,839
Office of Aircraft Services	673	3,812	--	--	--	4,485
Department of Environmental Quality	1,625,542	594,803	191,227	--	155,323	1,873,795
District Attorneys and Assistants	1,860	--	--	--	--	1,860
Total State Agencies	\$ 574,522,107	\$ 1,352,072,854	\$ 145,906,041	\$ 35,462,472	\$ 1,347,413	\$ 1,743,879,035
Grand Total	\$ 622,087,311	\$ 1,392,777,371	\$ 164,306,844	\$ 35,572,072	\$ 21,214,838	\$ 1,793,770,928

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 12/31/2010

<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>				
Board of Certified Public Accountants	\$ 44,910	\$ --	\$ --	--
State Plumbing Board of Louisiana	4,980	--	--	--
LA Used Motor Vehicle Commission	12,724	--	--	--
LA State Board of Veterinary Medicine	--	--	--	--
Louisiana Tax Free Shopping Commission	285,060	--	--	--
Louisiana State Board of Cosmetology	6,665	--	--	--
Total Boards & Commissions	\$ 354,339	\$ --	\$ --	--
<u>Colleges & Universities</u>				
LSU - Baton Rouge	\$ 71,176,089	\$ --	\$ --	--
LSU - Alexandria	1,899,379	--	--	--
University of New Orleans	8,178,007	--	--	--
LSU Health Sciences Center - New Orleans	14,734,036	--	--	--
LSU - Eunice	3,544,398	--	--	--
LSU - Shreveport	1,734,910	--	--	--
Pennington Biomedical Research Center	1,978,944	--	--	--
LSU Health Sciences Center - HCSD	16,222,319	--	--	--
LSU Health Sciences Center - Shreveport	9,077,992	--	--	--
Baton Rouge Community College	2,652,730	--	--	--
Southern University - Baton Rouge	5,565,239	13,965	--	--
Southern University - New Orleans	3,479,567	--	--	--
Southern University - Shreveport	2,818,692	--	--	--
Nicholls State University	18,875,384	--	--	--
Grambling State University	8,087,284	--	--	--
Louisiana Tech University	2,194,275	--	--	--
McNeese State University	15,441,436	--	--	--
University of Louisiana @ Monroe	19,336,789	--	--	--
Northwestern State University	23,207,201	--	--	--
Southeastern Louisiana University	34,712,296	--	--	--
University of Louisiana @ Lafayette	440,999	--	--	--
Delgado Community College	21,317,473	--	--	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 12/31/2010

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
Nunez Community College	538,388	--	--	--
Bossier Parish Community College	2,573,211	3,418,268	--	--
South Louisiana Community College	2,576,170	--	--	--
River Parishes Community College	336,547	--	--	--
Louisiana Delta Community College	330,301	--	--	--
LCTCS - Louisiana Technical College	1,568,155	--	--	--
L E Fletcher Technical Community College	19,159	--	--	--
SOWELA Technical Community College	665,398	--	--	--
Total Colleges & Universities	\$ 295,282,768	\$ 3,432,233	\$ --	\$ --

State Agencies

Office of the Governor	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	--	5,591	--	--
Louisiana Tax Commission	638,618	--	--	--
Division of Administration	19,389	4,093,397	225,172	--
Office of Coastal Protection & Restoration	--	--	--	--
Louisiana Stadium & Exposition District	208,270	--	--	--
Department of Veterans Affairs	76,482	--	--	--
Southwest LA War Veterans Home	597,798	--	--	--
Northwest LA War Veterans Home	579,527	--	--	--
Southeast LA War Veterans Home	145,716	--	--	--
Secretary of State	339,825	--	--	--
Office of Attorney General	--	--	--	6,243,844
State Treasurer	184,998	--	--	--
Public Service Commission	--	--	--	22,450
Agriculture and Forestry	53,161	--	--	263,173
Department of Insurance	10,127	537,715	--	--
LA Economic Development Corporation	1,298,915	--	--	--
Louisiana State Racing Commission	4,785	1,770	--	--
Office of Financial Institutions	910,625	--	--	--
Department of Culture, Recreation, & Tourism	1,212	--	--	--
Department of Transportation & Development	1,018,750	--	--	45,183,841
Department of Health and Hospitals	--	149,979,917	235,513,223	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 12/31/2010

<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 Children & Family Services	56,850,669	1,186,642	106,788,823	1,053,289,456
Office of Juvenile Justice	--	980,107	--	2,278,167
Corrections - Adult Probation and Parole	17,571,664	11,507,423	--	--
Department of Public Safety	123,380	340,727	--	2,924,635
DNR - Office of the Secretary	15,225	--	--	805,145
DNR - Office of Conservation	--	--	--	1,839,856
DNR - Office of Mineral Resources	--	--	--	2,322,314
DNR - Office of Coastal Management	14,467	--	--	501,031
Department of Revenue	121,304,156	326,112,959	--	--
Louisiana Workforce Commission	3,757,273	--	44,180	--
Department of Wildlife and Fisheries	--	--	--	266,554
Ethics Administration	347,485	--	--	--
LA School For Math Science and the Arts	21,179	--	--	--
Louisiana Educational Television Authority	18,358	--	--	47,638
Board of Regents	13,930	--	--	--
Louisiana Universities Marine Consortium	--	--	--	153,051
DOE - Management and Finance	1,660	280	1,529	--
DOE - Subgrantee Assistance	--	--	26,190	--
DOE - Recovery School District	1,723,090	--	--	--
DOE - Special School District	--	7,666	2,556	--
Office of Group Benefits	--	115,142	--	--
Administrative Services	274	--	--	--
Louisiana Property Assistance Agency	69,589	--	--	--
Federal Property Assistance Agency	123,450	--	--	--
Office of Telecommunications Management	111,997	--	--	--
Prison Enterprises	331,650	--	--	--
Office of Aircraft Services	22,161	--	--	--
Department of Environmental Quality	2,009	--	--	4,711,994
District Attorneys and Assistants	--	1,860	--	--
Total State Agencies	\$ 208,511,864	\$ 494,871,196	\$ 342,601,673	\$ 1,120,853,149
Grand Total	\$ 504,148,971	\$ 498,303,429	\$ 342,601,673	\$ 1,120,853,149

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 4 schedules – accounts receivable summary, current receivables activity, long-term receivables activity, and the disposition of the receivables if the funds were collected 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.
- E. **Accounts Receivable Quarterly Report** – The differences and/or improvements to the report are as follows:

1. This report presents the complete accounts receivable cycle (beginning balance, collections, and ending balance) and the disposition of the receivable while the old report presented only the ending balance, uncollectible accounts, and accounts written off.
 2. This report does not allow the agency to report their receivables based on collectibility 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 changed the Health Sciences Centers reporting of their write-offs. The old reporting would report contractual agreements adjustments as write-offs each quarter now it is reported as an adjustment of the quarter's additions.
 4. This report changed the reporting from unlimited to only three years in order to separate 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 – 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 ~~seven~~ 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. *Amel*
- H. Subsequent Events – Hurricanes Katrina, Rita, and Gustav have impacted the collections of receivables.