



State of Louisiana
Division of Administration
Office of the Commissioner

April 5, 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 June 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 \$53,648,512 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 64.7% of the total write-offs this quarter due to the receivables being uncollectible and continuing collection efforts not being cost effective. Office of Attorney General reported 12.3% of the total write-offs this quarter due to accounts recalled or contract ended by school/agency or accounts in excess of 3 years. Louisiana Workforce reported 10.8% of the total write-offs this quarter due to the 3 year reporting period limitation.

The Honorable Jack Donahue

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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 extending to the right.

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

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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. 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.

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 06/30/2012

	<u>Current Receivables (Under 180 days)</u>	<u>Long-Term Receivables (Over 180 days)</u>	<u>Total/Balance of Receivables</u>
03/31/2012 Balance (gross)	\$ 666,362,618	\$ 735,510,428	\$ 1,401,873,046
Additions (net of contractual agreements, discounts etc.)	1,375,985,554	--	1,375,985,554
Reclassification from Current to Long-Term	(246,101,100)	246,101,100	--
Collections:			
1-90 days	513,079,446	--	513,079,446
90 -180 days	666,052,346	--	666,052,346
Over 180 days	--	205,559,823	205,559,823
Write-offs	--	53,648,512	53,648,512
Transferred to Outside Collection	--	31,982,928	31,982,928
06/30/2012 Balance of Receivables	<u>\$ 617,115,280</u>	<u>\$ 690,420,265</u>	<u>\$ 1,307,535,545</u>
Total Receivables for the Quarter (Current and Long-Term)			\$ 2,777,858,600
Total Collections for the Quarter (Current and Long-Term)			\$ 1,384,691,615

Disposition of Receivables, if the funds were collected

Amount Budgeted for Self-Generated	\$ 306,811,216
Amount Estimated to be Retained by State General Fund	421,577,797
Amount Due to the Federal Government	316,997,521
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>262,149,011</u>
	<u>\$ 1,307,535,545</u>

See Details on pages 4-12

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 06/30/2012

Agency	03/31/2012 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	06/30/2012 Balance (Under 180 days)
			1-90 days	91-180 days		
Boards & Commissions						
Board of Certified Public Accountants	\$ 13,003	\$ 4,000	\$ 1,750	\$ --	\$ 4,000	\$ 11,253
State Plumbing Board of Louisiana	1,190	2,330	--	155	1,035	2,330
LA Used Motor Vehicle Commission	64,150	110,800	94,650	20,000	18,350	41,950
LA State Board of Veterinary Medicine	--	4,733	4,733	--	--	--
Louisiana Tax Free Shopping Commission	540,366	685,905	358,135	530,315	4,622	333,199
Louisiana State Board of Cosmetology	2,075	1,870	700	325	1,815	1,105
Total Boards & Commissions	\$ 620,784	\$ 809,638	\$ 459,968	\$ 550,795	\$ 29,822	\$ 389,837
Colleges & Universities						
LSU - Baton Rouge	\$ 33,974,612	\$ 23,517,350	\$ 38,717,777	\$ 4,886,241	\$ 683,464	\$ 13,204,480
LSU - Alexandria	2,100,409	3,188,126	777,202	144,795	543,084	3,823,454
University of New Orleans	2,126,115	15,425,990	10,830,853	1,144,983	665,092	4,711,177
LSU Health Sciences Center - New Orleans	7,658,682	17,681,845	6,473,549	298,128	395,711	18,173,139
LSU - Eunice	6,167,450	449,822	41,684	207	235,267	6,340,114
LSU - Shreveport	421,773	1,532,512	1,044,121	75,109	73,909	761,146
Pennington Biomedical Research Center	2,563,000	698,211	1,371,389	93,939	45,361	1,750,522
LSU Health Sciences Center - HCSD	13,757,697	19,217,950	3,664,408	1,417,142	14,634,334	13,259,763
LSU Health Sciences Center - Shreveport	11,691,615	65,294,177	43,813,437	--	20,172,633	12,999,722
Baton Rouge Community College	18,928,302	2,425,069	--	--	--	21,353,371
Southern University - Baton Rouge	1,840,461	9,423,047	8,745,059	172,907	29,276	2,316,266
Southern University - New Orleans	737,196	3,222,604	896,864	338,067	--	2,724,869
Southern University - Shreveport	632,131	1,892,633	220,078	456,908	1,106,488	741,290
Nicholls State University	927,939	22,409,958	20,739,951	408,647	205,969	1,983,330
Grambling State University	4,448,773	5,145,837	5,159,667	558,433	564,268	3,312,242
Louisiana Tech University	2,594,730	13,832,163	13,244,001	34,326	243,469	2,905,097
McNeese State University	1,336,202	6,266,544	3,564,549	667,060	1,030,529	2,340,608
University of Louisiana @ Monroe	2,529,029	7,320,654	5,513,446	682,822	147,075	3,506,340
Northwestern State University	2,998,520	2,577,576	1,869,605	--	104,469	3,602,022
Southeastern Louisiana University	1,014,307	10,324,297	6,905,005	1,164,563	791,723	2,477,313
University of Louisiana @ Lafayette	534,495	3,157,403	520,443	21,826	71,739	3,077,890
Delgado Community College	5,592,354	3,196,584	5,178,970	22,812	932,308	2,654,848
Nunez Community College	190,566	477,804	385,755	115,356	23,448	143,811
Bossier Parish Community College	1,845,759	1,594,782	321,159	43,117	1,397,326	1,678,939
South Louisiana Community College	122,607	911,303	717,287	45,088	67,262	204,273
River Parishes Community College	42,777	81,145	16,218	2,142	(1,516)	107,078
Louisiana Delta Community College	269,099	194,060	78,511	--	179,829	204,819
LCTCS - Louisiana Technical College	529,742	1,110,165	1,124,293	29,149	37,809	448,656
L E Fletcher Technical Community College	39,180	837,805	41,071	--	--	835,914
SOWELA Technical Community College	868,721	1,713,409	675,662	171,519	167,889	1,567,060
Northshore Technical Community College	82,864	54,895	37,232	--	5,566	94,961
Total Colleges & Universities	\$ 128,567,107	\$ 245,175,720	\$ 182,689,246	\$ 12,995,286	\$ 44,753,781	\$ 133,304,514

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 06/30/2012

Agency	03/31/2012 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	06/30/2012 Balance (Under 180 days)
			1-90 days	91-180 days		
State Agencies						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	--
Mental Health Advocacy Service	--	--	--	--	--	--
Louisiana Tax Commission	115,191	--	--	38,356	47,840	28,995
Division of Administration	6,254,396	(196,461)	6,015,887	6,391	26,004	9,653
Office of Coastal Protection & Restoration Authority	--	645	645	--	--	--
Louisiana Stadium & Exposition District	43,006	1,109,662	972,598	34,784	12,480	132,806
Department of Veterans Affairs	24,106	10,401	5,000	6,370	3,360	19,777
Southwest LA War Veterans Home	323,773	124,424	40,935	81,296	75,775	250,191
Northwest LA War Veterans Home	770,914	720,767	484,161	41,576	112,172	853,772
Southeast LA War Veterans Home	122,357	793,185	739,922	3,187	5,066	167,367
Secretary of State	59,008	3,925,081	2,819,269	58,570	345	1,105,905
Office of Attorney General	2,192,240	6,664,695	45,804	69,607	5,461,605	3,299,919
State Treasurer	54,860	75,757	128,441	--	(41,675)	43,851
Public Service Commission	--	25,000	23,000	--	--	2,000
Agriculture and Forestry	6,016	(49,340)	195,197	10,077	(253,929)	5,331
Department of Insurance	329,792	702,727	9,976	45,680	255,702	721,161
LA Economic Development Corporation	1,054,626	13,155	67,500	--	--	1,000,281
Louisiana State Racing Commission	8,600	2,830	500	--	100	10,830
Office of Financial Institutions	237,667	131,588	236,517	--	650	132,088
Department of Culture, Recreation, & Tourism	1,200	822	181	1,200	--	641
Department of Transportation & Development	24,109,686	8,025,592	7,179,346	3,043,930	7,212,023	14,699,979
Department of Health and Hospitals	299,043,074	123,286,534	57,670,888	40,900,570	73,794,986	249,963,164
Department of Children & Family Services	68,272,098	34,965,486	118,601	49,482	31,871,208	71,198,093
Office of Juvenile Justice	249,080	67,191	3,870	5,555	23,969	282,877
Corrections - Adult Probation and Parole	5,257,196	5,835,986	4,316,793	--	807,287	5,969,102
Department of Public Safety	783,883	2,675,168	2,671,986	193,802	173,121	420,142
DNR - Office of the Secretary	528,280	1,086,001	14,002	83,825	--	1,516,454
DNR - Office of Conservation	2,229,330	983,528	571,432	75,545	26,635	2,539,246
DNR - Office of Mineral Resources	5,686,949	1,587,204	1,198,707	10,283	--	6,065,163
DNR - Office of Coastal Management	755,255	462,430	328,335	33,446	40,871	815,033
Department of Revenue	102,085,615	931,470,972	232,378,453	606,411,987	78,318,395	116,447,752
Louisiana Workforce Commission	9,573,617	(8,218,359)	--	133,618	1,124,547	97,093
Department of Wildlife and Fisheries	255,500	35,122	5,514	9,194	167,409	108,505
Ethics Administration	494,586	177,868	88,292	38,350	61,993	483,819
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	177,446	390,788	284,141	9,864	--	274,229
Board of Regents	8,229	22,318	14,856	7,760	--	7,931
Louisiana Universities Marine Consortium	221,513	283,102	79,606	2,711	37,952	384,346
DOE - Management and Finance	6,178	485	75	1,826	260	4,502
DOE - Subgrantee Assistance	20,302	45,445	--	4,359	10,577	50,811
DOE - Recovery School District	756,613	2,021,389	320,968	301,033	511,381	1,644,620

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 06/30/2012

Agency	03/31/2012 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	06/30/2012 Balance (Under 180 days)
			1-90 days	91-180 days		
DOE - Special School District	2,865	--	--	2,329	--	536
Office of Group Benefits	3,594	10,144	694	536	--	12,508
Office of Risk Management	--	--	--	--	--	--
Administrative Services	109	1,641	1,292	36	--	422
Louisiana Property Assistance Agency	32,325	280,223	233,010	31,655	--	47,883
Federal Property Assistance Agency	220,630	318,428	265,777	203,981	--	69,300
Office of Telecommunications Management	57,386	119,948	131,570	--	--	45,764
Prison Enterprises	479,928	1,313,522	1,358,577	--	15,436	419,437
Office of Aircraft Services	7,050	41,203	3,606	4,548	2	40,097
Department of Environmental Quality	4,255,092	8,637,467	8,902,110	548,946	1,413,950	2,027,553
District Attorneys and Assistants	3,566	(1,568)	1,998	--	--	--
Total State Agencies	\$ 537,174,727	\$ 1,130,000,196	\$ 329,930,232	\$ 652,506,265	\$ 201,317,497	\$ 483,420,929
Grand Total	\$ 666,362,618	\$ 1,375,985,554	\$ 513,079,446	\$ 666,052,346	\$ 246,101,100	\$ 617,115,280

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 06/30/2012

Agency	03/31/2012 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	06/30/2012 Balance (Over 180 days)
<u>Boards & Commissions</u>						
Board of Certified Public Accountants	\$ 2,637	\$ 4,000	\$ --	\$ 4,000	\$ --	2,637
State Plumbing Board of Louisiana	3,730	1,035	200	--	--	4,565
LA Used Motor Vehicle Commission	3,800	18,350	--	--	--	22,150
LA State Board of Veterinary Medicine	--	--	--	--	--	--
Louisiana Tax Free Shopping Commission	30,877	4,622	13,677	8,302	--	13,520
Louisiana State Board of Cosmetology	8,465	1,815	340	--	--	9,940
Total Boards & Commissions	\$ 49,509	\$ 29,822	\$ 14,217	\$ 12,302	\$ --	\$ 52,812
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 4,988,354	\$ 683,464	\$ 589,022	\$ 792,192	\$ --	4,290,604
LSU - Alexandria	120,351	543,084	65,000	223,798	108,220	266,417
University of New Orleans	1,797,711	865,092	145,328	574,384	411,101	1,531,990
LSU Health Sciences Center - New Orleans	850,888	395,711	164,774	151,635	27,895	902,295
LSU - Eunice	1,027,308	235,267	6,796	41,102	30,621	1,184,056
LSU - Shreveport	484,757	73,909	42,566	109,265	7,118	399,717
Pennington Biomedical Research Center	75,363	45,361	--	--	--	120,724
LSU Health Sciences Center - HCSD	8,124,484	14,634,334	1,829,614	--	17,572,588	3,356,616
LSU Health Sciences Center - Shreveport	8,764,096	20,172,633	24,043,194	--	--	4,893,535
Baton Rouge Community College	--	--	--	--	--	--
Southern University - Baton Rouge	3,196,177	29,276	1,993,092	--	--	1,232,361
Southern University - New Orleans	1,351,698	--	713,941	152,664	--	485,093
Southern University - Shreveport	704,463	1,106,488	100,537	245,237	73,771	1,391,406
Nicholls State University	1,669,885	205,969	178,135	92,812	--	1,604,907
Grambling State University	223,609	564,268	558,433	--	--	229,444
Louisiana Tech University	928,748	243,469	123,562	372,029	--	676,626
McNeese State University	1,108,460	1,030,529	45,762	49,919	879,280	1,164,028
University of Louisiana @ Monroe	1,916,246	147,075	36,983	--	--	2,026,338
Northwestern State University	2,956,414	104,469	283,918	983,860	--	1,793,105
Southeastern Louisiana University	3,778,934	791,723	964,880	847,439	363,922	2,394,416
University of Louisiana @ Lafayette	57,804	71,739	57,804	69,054	--	2,685
Delgado Community College	8,257,576	932,308	2,225,743	--	--	6,964,141
Nunez Community College	197,914	23,448	27,836	--	7,117	186,409
Bossier Parish Community College	1,299,555	1,397,326	315,554	241,462	1,774,212	365,653
South Louisiana Community College	295,106	67,262	70,792	32,915	--	258,661
River Parishes Community College	290,950	(1,516)	3,613	194,478	--	91,343
Louisiana Delta Community College	444,805	179,829	3,149	38,508	--	582,977
LCTCS - Louisiana Technical College	510,773	37,809	7,174	62,238	--	479,170
L E Fletcher Technical Community College	3,832	--	--	--	--	3,832
SOWELA Technical Community College	190,251	167,889	13,290	57,618	--	287,232
Northshore Technical Community College	96,618	5,566	19,158	--	--	83,026
Total Colleges & Universities	\$ 55,713,130	\$ 44,753,781	\$ 34,629,650	\$ 5,332,609	\$ 21,255,845	\$ 39,248,807

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 06/30/2012

Agency	03/31/2012 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	06/30/2012 Balance (Over 180 days)
State Agencies						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	820	--	107	--	--	713
Louisiana Tax Commission	56,909	47,840	38,396	--	--	66,353
Division of Administration	224,960	26,004	740	--	--	250,224
Office of Coastal Protection & Restoration Authority	--	--	--	--	--	--
Louisiana Stadium & Exposition District	41,958	12,480	9,001	1,132	--	44,305
Department of Veterans Affairs	12,987	3,360	5,979	--	--	10,368
Southwest LA War Veterans Home	69,003	75,775	51,277	25,119	--	68,382
Northwest LA War Veterans Home	740,931	112,172	21,531	56,568	--	775,004
Southeast LA War Veterans Home	90,836	5,066	7,769	--	--	88,133
Secretary of State	--	345	--	--	--	345
Office of Attorney General	3,368,556	5,461,605	301,428	6,588,857	--	1,939,876
State Treasurer	55,781	(41,675)	1,250	--	--	12,856
Public Service Commission	16,585	--	--	--	--	16,585
Agriculture and Forestry	401,256	(253,929)	3,033	--	--	144,294
Department of Insurance	503,070	255,702	4,651	--	6,600	747,521
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	2,320	100	130	--	--	2,290
Office of Financial Institutions	28,390	650	--	--	--	29,040
Department of Culture, Recreation, & Tourism	2,977	--	--	--	--	2,977
Department of Transportation & Development	31,915,393	7,212,023	7,893,996	537,161	--	30,696,259
Department of Health and Hospitals	275,666,680	73,794,986	63,346,194	34,702,654	(62,056)	251,474,874
Department of Children & Family Services	145,498,550	31,871,208	30,256,372	332,127	--	146,781,259
Office of Juvenile Justice	3,167,518	23,969	5,664	--	--	3,185,823
Corrections - Adult Probation and Parole	30,853,162	807,287	--	--	--	31,660,449
Department of Public Safety	2,927,025	173,121	139,645	--	--	2,960,501
DNR - Office of the Secretary	2,151,615	--	12,400	3,025	--	2,136,190
DNR - Office of Conservation	422,954	26,635	121,817	44,573	--	283,199
DNR - Office of Mineral Resources	291,749	--	283,614	400	--	7,735
DNR - Office of Coastal Management	625,348	40,871	5,845	6,510	--	653,864
Department of Revenue	158,164,144	78,318,395	67,430,016	133,689	703,653	168,215,181
Louisiana Workforce Commission	16,575,172	1,124,547	--	5,833,848	10,076,918	1,788,953
Department of Wildlife and Fisheries	179,076	167,409	10,324	24,166	--	311,995
Ethics Administration	286,274	61,993	15,126	13,420	--	319,721
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	26,409	--	--	--	--	26,409
Board of Regents	100	--	--	100	--	--
Louisiana Universities Marine Consortium	83,021	37,952	92,570	--	--	28,403
DOE - Management and Finance	1,753	260	25	252	--	1,736
DOE - Subgrantee Assistance	37,533	10,577	17,118	--	1,968	29,024
DOE - Recovery School District	2,555,339	511,381	250,879	--	--	2,815,841

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 06/30/2012

Agency	03/31/2012 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	06/30/2012 Balance (Over 180 days)
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	311,093	--	2,938	--	--	308,155
Office of Risk Management	--	--	--	--	--	--
Administrative Services	--	--	--	--	--	--
Louisiana Property Assistance Agency	--	--	--	--	--	--
Federal Property Assistance Agency	55	--	--	--	--	55
Office of Telecommunications Management	--	--	--	--	--	--
Prison Enterprises	34,810	15,436	4,434	--	--	45,812
Office of Aircraft Services	6,333	2	--	--	--	6,335
Department of Environmental Quality	2,349,344	1,413,950	581,687	--	--	3,181,607
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 679,747,789	\$ 201,317,497	\$ 170,915,956	\$ 48,303,601	\$ 10,727,083	\$ 651,118,646
Grand Total	\$ 735,510,428	\$ 246,101,100	\$ 205,559,823	\$ 53,648,512	\$ 31,982,928	\$ 690,420,265

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 06/30/2012

<u>Agency</u>	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	\$ 13,890	\$ --	\$ --	--
State Plumbing Board of Louisiana	6,895	--	--	--
LA Used Motor Vehicle Commission	64,100	--	--	--
LA State Board of Veterinary Medicine	--	--	--	--
Louisiana Tax Free Shopping Commission	346,719	--	--	--
Louisiana State Board of Cosmetology	11,045	--	--	--
Total Boards & Commissions	\$ 442,649	\$ --	\$ --	--
<u>Colleges & Universities</u>				
LSU - Baton Rouge	\$ 17,495,084	\$ --	\$ --	--
LSU - Alexandria	4,089,871	--	--	--
University of New Orleans	6,243,167	--	--	--
LSU Health Sciences Center - New Orleans	19,075,434	--	--	--
LSU - Eunice	7,524,170	--	--	--
LSU - Shreveport	1,160,863	--	--	--
Pennington Biomedical Research Center	1,871,246	--	--	--
LSU Health Sciences Center - HCSD	16,616,379	--	--	--
LSU Health Sciences Center - Shreveport	17,893,257	--	--	--
Baton Rouge Community College	21,353,371	--	--	--
Southern University - Baton Rouge	3,504,286	44,341	--	--
Southern University - New Orleans	3,209,962	--	--	--
Southern University - Shreveport	2,132,696	--	--	--
Nicholls State University	3,588,237	--	--	--
Grambling State University	3,541,686	--	--	--
Louisiana Tech University	3,581,723	--	--	--
McNeese State University	3,504,636	--	--	--
University of Louisiana @ Monroe	5,532,678	--	--	--
Northwestern State University	5,395,127	--	--	--
Southeastern Louisiana University	4,871,729	--	--	--
University of Louisiana @ Lafayette	3,080,575	--	--	--
Delgado Community College	9,618,989	--	--	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 06/30/2012

<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>
Nunez Community College	330,220	--	--	--
Bossier Parish Community College	943,877	1,100,715	--	--
South Louisiana Community College	462,934	--	--	--
River Parishes Community College	198,421	--	--	--
Louisiana Delta Community College	787,796	--	--	--
LCTCS - Louisiana Technical College	927,826	--	--	--
L E Fletcher Technical Community College	839,746	--	--	--
SOWELA Technical Community College	1,854,292	--	--	--
Northshore Technical Community College	177,987	--	--	--
Total Colleges & Universities	\$ 171,408,265	\$ 1,145,056	\$ --	\$ --

State Agencies

Office of the Governor	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	--	713	--	--
Louisiana Tax Commission	95,348	--	--	--
Division of Administration	11,839	48,063	199,975	--
Office of Coastal Protection & Restoration Authority	--	--	--	--
Louisiana Stadium & Exposition District	177,111	--	--	--
Department of Veterans Affairs	30,145	--	--	--
Southwest LA War Veterans Home	318,573	--	--	--
Northwest LA War Veterans Home	1,628,776	--	--	--
Southeast LA War Veterans Home	255,500	--	--	--
Secretary of State	1,106,250	--	--	--
Office of Attorney General	--	--	--	5,239,795
State Treasurer	56,707	--	--	--
Public Service Commission	--	--	--	18,585
Agriculture and Forestry	127,889	--	--	21,736
Department of Insurance	130,809	1,337,873	--	--
LA Economic Development Corporation	1,000,281	--	--	--
Louisiana State Racing Commission	7,500	5,620	--	--
Office of Financial Institutions	161,128	--	--	--
Department of Culture, Recreation, & Tourism	3,618	--	--	--
Department of Transportation & Development	1,259,750	--	--	44,136,488
Department of Health and Hospitals	--	206,273,846	295,164,192	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 06/30/2012

<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 Children & Family Services	10,085,154	783,296	21,448,724	185,662,178
Office of Juvenile Justice	--	936,213	--	2,532,487
Corrections - Adult Probation and Parole	28,598,459	9,031,092	--	--
Department of Public Safety	128,960	361,684	--	2,889,999
DNR - Office of the Secretary	29,081	--	3,168	3,620,395
DNR - Office of Conservation	--	--	--	2,822,445
DNR - Office of Mineral Resources	--	--	--	6,072,898
DNR - Office of Coastal Management	--	--	--	1,468,897
Department of Revenue	83,333,983	201,328,950	--	--
Louisiana Workforce Commission	--	--	101,164	1,784,882
Department of Wildlife and Fisheries	--	--	--	420,500
Ethics Administration	803,540	--	--	--
LA School For Math Science and the Arts	--	--	--	--
Louisiana Educational Television Authority	50,917	--	--	249,721
Board of Regents	7,931	--	--	--
Louisiana Universities Marine Consortium	412,749	--	--	--
DOE - Management and Finance	1,583	4,192	463	--
DOE - Subgrantee Assistance	--	--	79,835	--
DOE - Recovery School District	4,460,461	--	--	--
DOE - Special School District	--	536	--	--
Office of Group Benefits	--	320,663	--	--
Office of Risk Management	--	--	--	--
Administrative Services	422	--	--	--
Louisiana Property Assistance Agency	47,883	--	--	--
Federal Property Assistance Agency	69,355	--	--	--
Office of Telecommunications Management	45,764	--	--	--
Prison Enterprises	465,249	--	--	--
Office of Aircraft Services	46,432	--	--	--
Department of Environmental Quality	1,155	--	--	5,208,005
District Attorneys and Assistants	--	--	--	--
Total State Agencies	\$ 134,960,302	\$ 420,432,741	\$ 316,997,521	\$ 262,149,011
Grand Total	\$ 306,811,216	\$ 421,577,797	\$ 316,997,521	\$ 262,149,011

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 06/30/2012

<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>			
Board of Certified Public Accountants	\$ 15,640	\$ 1,750	\$ 13,890
State Plumbing Board of Louisiana	4,920	355	6,895
LA Used Motor Vehicle Commission	67,950	114,650	64,100
LA State Board of Veterinary Medicine	--	4,733	--
Louisiana Tax Free Shopping Commission	571,243	902,127	346,719
Louisiana State Board of Cosmetology	10,540	1,365	11,045
Total Boards & Commissions	\$ 670,293	\$ 1,024,980	\$ 442,649
<u>Colleges & Universities</u>			
LSU - Baton Rouge	\$ 38,962,966	\$ 44,193,040	\$ 17,495,084
LSU - Alexandria	2,220,760	986,997	4,089,871
University of New Orleans	3,923,826	12,121,164	6,243,167
LSU Health Sciences Center - New Orleans	8,509,570	6,936,451	19,075,434
LSU - Eunice	7,194,758	48,687	7,524,170
LSU - Shreveport	906,530	1,161,796	1,160,863
Pennington Biomedical Research Center	2,638,363	1,465,328	1,871,246
LSU Health Sciences Center - HCSD	21,882,181	6,911,164	16,616,379
LSU Health Sciences Center - Shreveport	20,455,711	67,856,631	17,893,257
Baton Rouge Community College	18,928,302	--	21,353,371
Southern University - Baton Rouge	5,036,638	10,911,058	3,548,627
Southern University - New Orleans	2,088,894	1,948,872	3,209,962
Southern University - Shreveport	1,336,594	777,523	2,132,696
Nicholls State University	2,597,824	21,326,733	3,588,237
Grambling State University	4,672,382	6,276,533	3,541,686
Louisiana Tech University	3,523,478	13,401,889	3,581,723
McNeese State University	2,444,662	4,277,371	3,504,636
University of Louisiana @ Monroe	4,445,275	6,233,251	5,532,678
Northwestern State University	5,954,934	2,153,523	5,395,127
Southeastern Louisiana University	4,793,241	9,034,448	4,871,729
University of Louisiana @ Lafayette	592,299	600,073	3,080,575
Delgado Community College	13,849,930	7,427,525	9,618,989

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 06/30/2012

Agency	Total Beginning Balance (Current and Long-Term)	Total Collections (Current and Long-Term)	Total Ending Balance (Current and Long-Term)
Nunez Community College	388,480	528,947	330,220
Bossier Parish Community College	3,145,314	679,830	2,044,592
South Louisiana Community College	417,713	833,167	462,934
River Parishes Community College	333,727	21,973	198,421
Louisiana Delta Community College	713,904	81,660	787,796
LCTCS - Louisiana Technical College	1,040,515	1,160,616	927,826
L E Fletcher Technical Community College	43,012	41,071	839,746
SOWELA Technical Community College	1,058,972	860,471	1,854,292
Northshore Technical Community College	179,482	56,390	177,987
Total Colleges & Universities	\$ 184,280,237	\$ 230,314,182	\$ 172,553,321

State Agencies

Office of the Governor	\$ --	\$ --	\$ --
Mental Health Advocacy Service	820	107	713
Louisiana Tax Commission	172,100	76,752	95,348
Division of Administration	6,479,356	6,023,018	259,877
Office of Coastal Protection & Restoration Authority	--	645	--
Louisiana Stadium & Exposition District	84,964	1,016,383	177,111
Department of Veterans Affairs	37,093	17,349	30,145
Southwest LA War Veterans Home	392,776	173,508	318,573
Northwest LA War Veterans Home	1,511,845	547,268	1,628,776
Southeast LA War Veterans Home	213,193	750,878	255,500
Secretary of State	59,008	2,877,839	1,106,250
Office of Attorney General	5,560,796	416,839	5,239,795
State Treasurer	110,641	129,691	56,707
Public Service Commission	16,585	23,000	18,585
Agriculture and Forestry	407,272	208,307	149,625
Department of Insurance	832,862	60,307	1,468,682
LA Economic Development Corporation	1,054,626	67,500	1,000,281
Louisiana State Racing Commission	10,920	630	13,120
Office of Financial Institutions	266,057	236,517	161,128
Department of Culture, Recreation, & Tourism	4,177	1,381	3,618
Department of Transportation & Development	56,025,079	18,117,272	45,396,238

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 06/30/2012

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	574,709,754	161,917,652	501,438,038
Department of Children & Family Services	213,770,648	30,424,655	217,979,352
Office of Juvenile Justice	3,416,598	15,089	3,468,700
Corrections - Adult Probation and Parole	36,110,358	4,316,793	37,629,551
Department of Public Safety	3,710,908	3,005,433	3,380,643
DNR - Office of the Secretary	2,679,895	110,227	3,652,644
DNR - Office of Conservation	2,652,284	768,794	2,822,445
DNR - Office of Mineral Resources	5,978,698	1,492,604	6,072,898
DNR - Office of Coastal Management	1,380,603	367,626	1,468,897
Department of Revenue	260,249,759	906,220,456	284,662,933
Louisiana Workforce Commission	26,148,789	133,618	1,886,046
Department of Wildlife and Fisheries	434,576	25,032	420,500
Ethics Administration	780,860	141,768	803,540
LA School For Math Science and the Arts	--	--	--
Louisiana Educational Television Authority	203,855	294,005	300,638
Board of Regents	8,329	22,616	7,931
Louisiana Universities Marine Consortium	304,534	174,887	412,749
DOE - Management and Finance	7,931	1,926	6,238
DOE - Subgrantee Assistance	57,835	21,477	79,835
DOE - Recovery School District	3,311,952	872,880	4,460,461
DOE - Special School District	2,865	2,329	536
Office of Group Benefits	314,687	4,168	320,663
Office of Risk Management	--	--	--
Administrative Services	109	1,328	422
Louisiana Property Assistance Agency	32,325	264,665	47,883
Federal Property Assistance Agency	220,685	469,758	69,355
Office of Telecommunications Management	57,386	131,570	45,764
Prison Enterprises	514,738	1,363,011	465,249
Office of Aircraft Services	13,383	8,154	46,432
Department of Environmental Quality	6,604,436	10,032,743	5,209,160
District Attorneys and Assistants	3,566	1,998	--
Total State Agencies	\$ 1,216,922,516	\$ 1,153,352,453	\$ 1,134,539,575
Grand Total	\$ 1,401,873,046	\$ 1,384,691,615	\$ 1,307,535,545

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.

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.