



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 **June 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 \$20,402,572 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. Department of Transportation and Development reported 44.34% of the total write-offs this quarter due to the 3 year reporting period limitation. Department of Health and Hospitals reported 17.31% of the total write-offs this quarter due to the receivables being uncollectible and continuing collection efforts not being cost effective. Colleges and Universities reported 33.96%

The Honorable James R. "Jim" Fannin

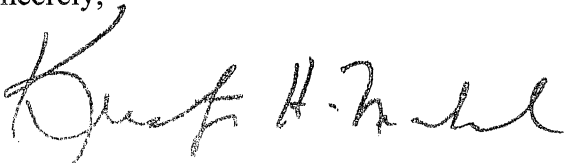
Page 2

May 28, 2015

of the total write-offs this quarter due to the 3 year reporting period limitation and are deemed uncollectible. The remaining 4.39% of the total write-offs are reported by various state agencies this quarter due to the 3 year reporting period limitation.

If you have any questions concerning the information presented in this report, please contact 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 large initial "K" and "H".

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 June 30, 2014

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Kristy H. Nichols
Commissioner of Administration

TABLE OF CONTENTS

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

STATE OF LOUISIANA
QUARTERLY ACCOUNTS RECEIVABLE REPORT

Background

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

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

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

Accounts Receivable Disposition – This schedule is the second section of the current receivable and long-term receivable schedules which 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. Accounts Receivable Disposition is shown in both current and long-term sections of the agency's report.

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

STATE OF LOUISIANA
QUARTERLY ACCOUNTS RECEIVABLE REPORT

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

These agencies’ schedules provide the bases for the Accounts Receivable Summary Report for each quarter.

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

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

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

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

STATE OF LOUISIANA
Accounts Receivable Summary
For the Quarter Ended 06/30/2014

	<u>Current Receivables (Under 180 days)</u>	<u>Long-Term Receivables (Over 180 days)</u>	<u>Total/Balance of Receivables</u>
03/31/2014 Balance (gross)	\$ 614,727,000	\$ 511,606,813	\$ 1,126,333,813
Adjustment to Beginning Balance	--	--	--
03/31/2014 Balance (restatement)	614,727,000	511,606,813	1,126,333,813
Additions			
(net of contractual agreements,	1,218,413,470	--	1,218,413,470
Reclassification from Current to Long-Term	(187,709,159)	187,709,159	--
Collections:			
1-90 days	246,974,073	--	246,974,073
90 -180 days	741,338,528	--	741,338,528
Over 180 days	--	179,128,790	179,128,790
Write-offs	--	20,402,572	20,402,572
Transferred to Outside Collection	--	7,832,738	7,832,738
06/30/2014 Balance of Receivables	<u>\$ 657,118,710</u>	<u>\$ 491,951,872</u>	<u>\$ 1,149,070,582</u>

Total Receivables for the Quarter (Current and Long-Term) \$ 2,344,747,283

Total Collections for the Quarter (Current and Long-Term) \$ 1,167,441,391

Disposition of Receivables, if the funds were collected

Amount Budgeted for Self-Generated	\$ 329,980,963
Amount Estimated to be Retained by State General Fund	323,795,803
Amount Due to the Federal Government	240,762,752
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>254,531,064</u>
	<u>\$ 1,149,070,582</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 06/30/2014

Agency	03/31/2014 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	06/30/2014 Balance (Under 180 days)
			1-90 days	91-180 days		
<u>Boards & Commissions</u>						
Addictive Disorder Regulatory Authority	\$ --	\$ 4,235	\$ --	\$ --	\$ --	4,235
Board of Certified Public Accountants	111,047	81,245	7,842	--	--	184,450
State Plumbing Board of Louisiana	2,045	665	1,250	--	495	965
LA Used Motor Vehicle Commission	53,500	135,050	9,250	2,250	13,250	163,800
Louisiana Tax Free Shopping Commission	440,052	642,279	348,825	412,700	10,059	310,747
Louisiana State Board of Cosmetology	2,384	845	295	370	300	2,264
Total Boards & Commissions	\$ 609,028	\$ 864,319	\$ 367,462	\$ 415,320	\$ 24,104	\$ 666,461
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 22,680,352	\$ 35,597,280	\$ 28,989,076	\$ 6,886,769	\$ 1,330,449	\$ 21,071,338
LSU - Alexandria	457,354	6,146,335	1,046,085	188,138	152,515	5,216,951
University of New Orleans	1,514,469	12,287,985	8,273,385	534,885	1,724,259	3,269,925
LSU Health Sciences Center - New Orleans	23,108,163	38,954,044	21,003,638	225,299	129,062	40,704,208
LSU - Eunice	1,109,578	2,616,934	324,891	50	30,821	3,370,750
LSU - Shreveport	661,052	1,874,189	1,350,705	142,505	93,532	948,499
Pennington Biomedical Research Center	3,458,569	2,479,579	1,515,670	2,901,096	40,032	1,481,350
LSU Health Sciences Center - HCSO	2,942,836	455,188	786,072	527,620	459,085	1,625,247
LSU Health Sciences Center - Shreveport	4,712,568	12,225,636	8,117,164	858,991	3,213,368	4,748,681
Baton Rouge Community College	6,733,460	1,554,511	29,306	--	--	8,258,665
Southern University - Baton Rouge	4,655,048	8,051,027	6,270,374	2,169,094	327,867	3,938,740
Southern University - New Orleans	532,703	3,996,233	1,025,633	554,941	2,351,352	597,010
Southern University - Shreveport	77,732	4,004,990	2,841,499	--	408,823	832,400
Nicholls State University	1,378,350	14,839,038	13,682,645	1,057,729	212,895	1,264,119
Grambling State University	3,313,064	2,234,860	2,258,731	1,139,588	846,506	1,303,099
Louisiana Tech University	3,312,113	13,935,859	14,118,891	58,260	151,963	2,918,858
McNeese State University	2,268,864	5,157,869	4,140,583	1,295,412	105,938	1,884,800
University of Louisiana @ Monroe	1,815,979	8,694,451	6,840,222	775,815	602,453	2,291,940
Northwestern State University	2,103,740	3,683,821	341,688	--	964,218	4,481,655
Southeastern Louisiana University	1,577,877	9,530,344	6,584,678	1,369,031	689,386	2,465,126
University of Louisiana @ Lafayette	3,546,809	5,638,523	2,344,892	1,815	140,722	6,697,903
Delgado Community College	2,822,758	2,397,238	3,530,849	--	537,761	1,151,386
Nunez Community College	163,122	77,039	22,499	--	16,071	201,591
Bossier Parish Community College	1,989,209	2,686,483	749,731	375,118	1,377,420	2,173,423
South Louisiana Community College	706,439	3,226,188	1,591,264	200,224	1,287,763	853,376
River Parishes Community College	6,363	400,457	5,020	96	341,902	59,802
Louisiana Delta Community College	398,354	949,575	395,070	224,120	45,585	683,154
LCTCS - Louisiana Technical College	1,073,276	178,552	--	891,817	86,554	273,457
L E Fletcher Technical Community College	847,558	3,760,976	4,142,760	--	--	465,774
SOWELA Technical Community College	442,918	399,112	344,536	60,801	84,637	352,056
Northshore Technical Community College	323,422	235,009	122,068	--	210,732	225,631
Central LA Technical Community College	233,103	3,244,933	2,597,629	--	--	880,407
Total Colleges & Universities	\$ 100,967,202	\$ 211,514,258	\$ 145,387,254	\$ 22,439,214	\$ 17,963,671	\$ 126,691,321

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 06/30/2014

Agency	03/31/2014 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	06/30/2014 Balance (Under 180 days)
			1-90 days	91-180 days		
State Agencies						
Mental Health Advocacy Service	\$ 46	\$ --	\$ 46	\$ --	\$ --	--
Louisiana Tax Commission	85,975	8,912	82,698	--	--	12,189
Division of Administration	41,712	150,949	74,057	25,814	14,012	78,778
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Military Department	--	--	--	--	--	--
Louisiana Stadium & Exposition District	36,000	435,468	407,311	19,223	--	44,934
Department of Veterans Affairs	53,475	27,196	6,537	6,537	19,506	48,091
Northeast LA War Veterans Home	91,499	682,892	660,867	--	32,088	81,436
Southwest LA War Veterans Home	230,656	604,886	615,119	58,007	(62,533)	224,949
Northwest LA War Veterans Home	1,784,520	799,121	445,372	43,522	195,716	1,899,031
Southeast LA War Veterans Home	371,698	820,591	761,499	11,217	--	419,573
Secretary of State	513,131	4,037,167	2,510,320	--	--	2,039,978
Office of Attorney General	12,749,832	1,030,630	99,674	108,341	1,360,170	12,212,277
Department of Treasury/State Bond Commission	51,384	117,495	143,738	--	--	25,141
Public Service Commission	2,000	20,700	17,700	--	--	5,000
Agriculture and Forestry	171,679	555,372	585,044	5,649	1,478	134,880
Department of Insurance	83,701	289,717	14,221	5,411	62,870	290,916
LA Economic Development Corporation	760,232	8,274	79,229	--	--	689,277
Louisiana State Racing Commission	6,475	1,660	350	500	225	7,060
Office of Financial Institutions	162,825	195,470	162,825	--	--	195,470
Department of Culture, Recreation, & Tourism	142	246	--	--	178	210
Department of Transportation & Development	6,943,692	8,581,687	7,846,559	716,275	1,395,786	5,566,759
Department of Health and Hospitals	341,807,016	58,410,250	10,333,923	64,321,094	7,768,100	317,794,149
Department of Children & Family Services	74,723,538	50,678,404	366,080	61,380	47,868,764	77,105,718
Office of Juvenile Justice	57,177	51,326	2,880	4,739	37,083	63,801
Corrections - Adult Probation and Parole	4,886,066	6,299,210	4,307,009	--	1,268,668	5,609,599
Department of Public Safety	386,479	438,229	322,452	8,131	38,508	455,617
DNR - Office of the Secretary	456,758	119,293	116,057	1,850	650	457,494
DNR - Office of Conservation	826,297	890,415	856,600	30,432	14,872	814,808
DNR - Office of Mineral Resources	776,437	1,889,229	1,824,957	7,805	4,787	828,117
DNR - Office of Coastal Management	114,108	367,548	309,049	140,510	2,222	29,875
Department of Revenue	58,895,417	855,333,204	56,808,406	651,493,078	109,260,245	96,666,892
Louisiana Workforce Commission	69,258	6,040	57,694	3,490	11,039	3,075
Department of Wildlife and Fisheries	262,530	70,457	3,659	11,201	199,841	118,286
Ethics Administration	562,334	84,710	74,115	11,405	120,160	441,364
Board of Tax Appeals	--	2,616	12	--	--	2,604
LA Schools for the Deaf and Visually Impaired	--	--	--	--	--	--
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	149,697	288,139	303,396	3,000	--	131,440
Board of Regents	--	10,057	--	--	--	10,057
Louisiana Universities Marine Consortium	249,827	717,692	407,331	216,122	820	343,246
DOE - Management and Finance	675	553	225	75	125	803
DOE - Subgrantee Assistance	--	2,101	116	--	1,985	--

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 06/30/2014

Agency	03/31/2014 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	06/30/2014 Balance (Under 180 days)
			1-90 days	91-180 days		
DOE - Recovery School District	66,865	557,211	350,746	114,746	666	157,918
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	--	5,618	272	--	--	5,346
Office of Risk Management	--	--	--	--	--	--
Administrative Services	12,145	61,234	45,781	12,145	1,271	14,182
Louisiana Property Assistance Agency	24,673	615,464	563,312	19,816		57,009
Federal Property Assistance Agency	171,720	503,206	384,610	171,720	--	118,596
Office of Telecommunications Management	43,578	127,913	117,053	980	155	53,303
Prison Enterprises	486,637	1,708,891	1,607,354	--	45	588,129
Office of Aircraft Services	18,383	149,385	3,964	24,444	--	139,360
Department of Environmental Quality	3,962,481	8,278,065	7,539,138	825,335	101,882	3,774,191
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	<u>\$ 513,150,770</u>	<u>\$ 1,006,034,893</u>	<u>\$ 101,219,357</u>	<u>\$ 718,483,994</u>	<u>\$ 169,721,384</u>	<u>\$ 529,760,928</u>
Grand Total	<u>\$ 614,727,000</u>	<u>\$ 1,218,413,470</u>	<u>\$ 246,974,073</u>	<u>\$ 741,338,528</u>	<u>\$ 187,709,159</u>	<u>\$ 657,118,710</u>

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 06/30/2014

Agency	03/31/2014 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	06/30/2014 Balance (Over 180 days)
<u>Boards & Commissions</u>						
Addictive Disorder Regulatory Authority	\$ 4,116	\$ --	\$ --	\$ --	\$ --	4,116
Board of Certified Public Accountants	--	--	--	--	--	--
State Plumbing Board of Louisiana	3,965	495	1,055	340	--	3,065
LA Used Motor Vehicle Commission	20,350	13,250	1,450	--	18,900	13,250
Louisiana Tax Free Shopping Commission	17,331	10,059	3,099	--	--	24,291
Louisiana State Board of Cosmetology	10,470	300	160	--	--	10,610
Total Boards & Commissions	\$ 56,232	\$ 24,104	\$ 5,764	\$ 340	\$ 18,900	\$ 55,332
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 6,693,359	\$ 1,330,449	\$ 580,859	\$ 735,204	\$ --	6,707,745
LSU - Alexandria	517,468	152,515	117,947	20,934	137,797	393,305
University of New Orleans	631,351	1,724,259	183,104	457,971	229,843	1,484,692
LSU Health Sciences Center - New Orleans	1,203,251	129,062	179,775	156,662	45,852	950,024
LSU - Eunice	97,655	30,821	6,214	53,560	353	68,349
LSU - Shreveport	773,396	93,532	40,131	136,883	--	689,914
Pennington Biomedical Research Center	529,254	40,032	313,629	--	--	255,657
LSU Health Sciences Center - HCSD	7,751,337	459,085	1,080,986	--	785,879	6,343,557
LSU Health Sciences Center - Shreveport	9,209,532	3,213,368	878,048	--	1,768,440	9,776,412
Baton Rouge Community College	336,332	--	915	--	--	335,417
Southern University - Baton Rouge	2,525,019	327,867	285,547	519,742	--	2,047,597
Southern University - New Orleans	2,919,922	2,351,352	1,700,216	285,630	629,397	2,656,031
Southern University - Shreveport	1,825,587	408,823	447,616	196,469	--	1,590,325
Nicholls State University	2,152,910	212,895	129,175	1,020	276,051	1,959,559
Grambling State University	2,064,087	846,506	140,231	--	--	2,770,362
Louisiana Tech University	850,223	151,963	90,614	488,654	--	422,918
McNeese State University	2,241,964	105,938	62,200	2,087	--	2,283,615
University of Louisiana @ Monroe	2,847,307	602,453	110,742	5,688	--	3,333,330
Northwestern State University	4,888,854	964,218	1,330,813	2,359,239	--	2,163,020
Southeastern Louisiana University	4,319,210	689,386	1,038,485	788,099	108,965	3,073,047
University of Louisiana @ Lafayette	266,480	140,722	48,193	161,547	--	197,462
Delgado Community College	11,037,923	537,761	349,767	--	--	11,225,917
Nunez Community College	79,398	16,071	43,100	--	--	52,369
Bossier Parish Community College	3,800,985	1,377,420	134,563	30,101	982,218	4,031,523
South Louisiana Community College	265,618	1,287,763	--	165,934	--	1,387,447
River Parishes Community College	33,553	341,902	11,366	--	--	364,089
Louisiana Delta Community College	1,154,923	45,585	--	198,457	--	1,002,051
LCTCS - Louisiana Technical College	444,132	86,554	3,646	--	--	527,040
L E Fletcher Technical Community College	3,832	--	--	--	--	3,832
SOWELA Technical Community College	819,545	84,637	40,866	88,345	--	774,971
Northshore Technical Community College	192,160	210,732	23,122	76,632	134,100	169,038
Central LA Technical Community College	30,902	--	--	--	--	30,902
Total Colleges & Universities	\$ 72,507,469	\$ 17,963,671	\$ 9,371,870	\$ 6,928,858	\$ 5,098,895	\$ 69,071,517

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 06/30/2014

Agency	03/31/2014 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	06/30/2014 Balance (Over 180 days)
<u>State Agencies</u>						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	15,612	--	1	--	--	15,611
Division of Administration	48,609	14,012	197	412	--	62,012
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Military Department	--	--	--	--	--	--
Louisiana Stadium & Exposition District	52,182	--	21,013	76	--	31,093
Department of Veterans Affairs	37,266	19,506	--	--	--	56,772
Northeast LA War Veterans Home	71,264	32,088	--	45,684	--	57,668
Southwest LA War Veterans Home	342,346	(62,533)	33,373	33,342	--	213,098
Northwest LA War Veterans Home	812,343	195,716	9,724	30,542	--	967,793
Southeast LA War Veterans Home	92,465	--	19,182	--	--	73,283
Secretary of State	401	--	200	--	--	201
Office of Attorney General	1,571,227	1,360,170	200,850	243,962	--	2,486,585
Department of Treasury/State Bond Commission	10,775	--	--	--	--	10,775
Public Service Commission	3,745	--	--	--	--	3,745
Agriculture and Forestry	97,878	1,478	1,226	110	94	97,926
Department of Insurance	76,003	62,870	--	--	1,750	137,123
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	12,825	225	50	50	--	12,950
Office of Financial Institutions	46,006	--	--	--	--	46,006
Department of Culture, Recreation, & Tourism	2,290	178	--	2,468	--	--
Department of Transportation & Development	13,296,386	1,395,786	244,559	9,046,611	--	5,401,002
Department of Health and Hospitals	66,777,886	7,768,100	2,795,466	3,530,901	1,462,794	66,756,825
Department of Children & Family Services	165,399,689	47,868,764	44,978,320	331,546	--	167,958,587
Office of Juvenile Justice	3,625,933	37,083	37,550	--	--	3,625,466
Corrections - Adult Probation and Parole	41,660,689	1,268,668	--	--	--	42,929,357
Department of Public Safety	3,589,218	38,508	29,974	--	--	3,597,752
DNR - Office of the Secretary	1,575,306	650	249,300	68,000	--	1,258,656
DNR - Office of Conservation	406,836	14,872	14,827	49,051	--	357,830
DNR - Office of Mineral Resources	13,883	4,787	436	--	--	18,234
DNR - Office of Coastal Management	907,479	2,222	2,594	1,053	--	906,054
Department of Revenue	134,238,956	109,260,245	120,528,467	--	1,224,420	121,746,314
Louisiana Workforce Commission	253,990	11,039	27,448	4,849	--	232,732
Department of Wildlife and Fisheries	477,605	199,841	12,107	4,396	--	660,943
Ethics Administration	312,282	120,160	15,140	33,970	23,900	359,432
Board of Tax Appeals	--	--	--	--	--	--
LA Schools for the Deaf and Visually Impaired	121	--	12	--	--	109
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	--	--	--	--	--	--
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	64,506	820	440	--	--	64,886
DOE - Management and Finance	8,462	125	2,551	100	--	5,936
DOE - Subgrantee Assistance	15,274	1,985	--	12,066	1,985	3,208

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

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 06/30/2014

Agency	03/31/2014 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	06/30/2014 Balance (Over 180 days)
DOE - Recovery School District	568,158	666	6,622	--	--	562,202
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	326,577	--	4,968	--	--	321,609
Office of Risk Management	--	--	--	--	--	--
Administrative Services	3,056	1,271	3,056	--	--	1,271
Louisiana Property Assistance Agency	--	--	--	--	--	--
Federal Property Assistance Agency	--	--	--	--	--	--
Office of Telecommunications Management	65	155	217	3	--	--
Prison Enterprises	15,345	45	1,875	--	--	13,515
Office of Aircraft Services	476	--	458	1	--	17
Department of Environmental Quality	2,211,697	101,882	508,953	34,181	--	1,770,445
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 439,043,112	\$ 169,721,384	\$ 169,751,156	\$ 13,473,374	\$ 2,714,943	\$ 422,825,023
Grand Total	\$ 511,606,813	\$ 187,709,159	\$ 179,128,790	\$ 20,402,572	\$ 7,832,738	\$ 491,951,872

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 06/30/2014

<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	\$ 8,351	\$ --	\$ --	--
Board of Certified Public Accountants	184,450	--	--	--
State Plumbing Board of Louisiana	4,030	--	--	--
LA Used Motor Vehicle Commission	177,050	--	--	--
Louisiana Tax Free Shopping Commission	335,038	--	--	--
Louisiana State Board of Cosmetology	12,874	--	--	--
Total Boards & Commissions	\$ 721,793	\$ --	\$ --	--
<u>Colleges & Universities</u>				
LSU - Baton Rouge	\$ 27,779,083	\$ --	\$ --	--
LSU - Alexandria	5,610,256	--	--	--
University of New Orleans	4,754,617	--	--	--
LSU Health Sciences Center - New Orleans	41,654,232	--	--	--
LSU - Eunice	3,439,099	--	--	--
LSU - Shreveport	1,638,413	--	--	--
Pennington Biomedical Research Center	1,737,007	--	--	--
LSU Health Sciences Center - HCSD	7,968,804	--	--	--
LSU Health Sciences Center - Shreveport	14,525,093	--	--	--
Baton Rouge Community College	8,594,082	--	--	--
Southern University - Baton Rouge	5,974,644	11,693	--	--
Southern University - New Orleans	3,253,041	--	--	--
Southern University - Shreveport	2,422,725	--	--	--
Nicholls State University	3,223,678	--	--	--
Grambling State University	4,073,461	--	--	--
Louisiana Tech University	3,341,776	--	--	--
McNeese State University	4,168,415	--	--	--
University of Louisiana @ Monroe	5,625,270	--	--	--
Northwestern State University	6,644,675	--	--	--
Southeastern Louisiana University	5,538,173	--	--	--
University of Louisiana @ Lafayette	6,895,365	--	--	--
Delgado Community College	12,377,303	--	--	--
Nunez Community College	253,960	--	--	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 06/30/2014

<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	2,703,756	3,501,190	--	--
South Louisiana Community College	2,240,823	--	--	--
River Parishes Community College	423,891	--	--	--
Louisiana Delta Community College	1,685,205	--	--	--
LCTCS - Louisiana Technical College	800,497	--	--	--
L E Fletcher Technical Community College	469,606	--	--	--
SOWELA Technical Community College	1,127,027	--	--	--
Northshore Technical Community College	394,669	--	--	--
Central LA Technical Community College	911,309	--	--	--
Total Colleges & Universities	\$ 192,249,955	\$ 3,512,883	\$ --	\$ --

State Agencies

Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	27,800	--	--	--
Division of Administration	22,313	104,877	13,600	--
Office of Coastal Protection & Restoration	--	--	--	--
Military Department	--	--	--	--
Louisiana Stadium & Exposition District	76,027	--	--	--
Department of Veterans Affairs	104,863	--	--	--
Northeast LA War Veterans Home	139,104	--	--	--
Southwest LA War Veterans Home	438,047	--	--	--
Northwest LA War Veterans Home	2,866,824	--	--	--
Southeast LA War Veterans Home	492,856	--	--	--
Secretary of State	2,040,179	--	--	--
Office of Attorney General	--	--	--	14,698,862
Department of Treasury/State Bond Commission	35,916	--	--	--
Public Service Commission	--	--	--	8,745
Agriculture and Forestry	126,171	--	--	106,635
Department of Insurance	73,177	354,862	--	--
LA Economic Development Corporation	689,277	--	--	--
Louisiana State Racing Commission	19,550	460	--	--
Office of Financial Institutions	241,476	--	--	--
Department of Culture, Recreation, & Tourism	210	--	--	--
Department of Transportation & Development	258,881	--	--	10,708,880

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 06/30/2014

<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	6,760,872	143,371,344	234,418,758	--
Department of Children & Family Services	25,538,762	864,840	6,321,944	212,338,759
Office of Juvenile Justice	--	1,604,413	--	2,084,854
Corrections - Adult Probation and Parole	36,889,606	11,649,350	--	--
Department of Public Safety	612,720	353,006	--	3,087,643
DNR - Office of the Secretary	33,646	--	--	1,682,504
DNR - Office of Conservation	--	--	--	1,172,638
DNR - Office of Mineral Resources	--	--	--	846,351
DNR - Office of Coastal Management	--	--	--	935,929
Department of Revenue	57,561,281	160,851,925	--	--
Louisiana Workforce Commission	234,979	--	828	--
Department of Wildlife and Fisheries	--	--	--	779,229
Ethics Administration	--	800,796	--	--
Board of Tax Appeals	2,604	--	--	--
LA Schools for the Deaf and Visually Impaired	--	92	--	17
LA School For Math Science and the Arts	--	--	--	--
Louisiana Educational Television Authority	17,863	--	--	113,577
Board of Regents	10,057	--	--	--
Louisiana Universities Marine Consortium	408,132	--	--	--
DOE - Management and Finance	2,325	--	4,414	--
DOE - Subgrantee Assistance	--	--	3,208	--
DOE - Recovery School District	298,155	--	--	421,965
DOE - Special School District	--	--	--	--
Office of Group Benefits	--	326,955	--	--
Office of Risk Management	--	--	--	--
Administrative Services	15,453	--	--	--
Louisiana Property Assistance Agency	57,009	--	--	--
Federal Property Assistance Agency	118,596	--	--	--
Office of Telecommunications Management	53,303	--	--	--
Prison Enterprises	601,644	--	--	--
Office of Aircraft Services	139,377	--	--	--
Department of Environmental Quality	160	--	--	5,544,476
District Attorneys and Assistants	--	--	--	--
Total State Agencies	\$ 137,009,215	\$ 320,282,920	\$ 240,762,752	\$ 254,531,064
Grand Total	\$ 329,980,963	\$ 323,795,803	\$ 240,762,752	\$ 254,531,064

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 06/30/2014

<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	--	--	--
Board of Certified Public Accountants	7	--	--	--	--
State Plumbing Board of Louisiana	4	23	2	--	--
LA Used Motor Vehicle Commission	6	2	--	3	--
Louisiana Tax Free Shopping Commission	233	179	--	--	--
Louisiana State Board of Cosmetology	27	124	--	--	--
Total Boards & Commissions	278	329	2	3	--
<u>Colleges & Universities</u>					
LSU - Baton Rouge	13,857	7,664	1,229	--	1,186
LSU - Alexandria	4,674	1,016	41	139	587
University of New Orleans	1,235	2,279	457	365	--
LSU Health Sciences Center - New Orleans	8,033	2,619	313	--	--
LSU - Eunice	2,312	295	196	1	--
LSU - Shreveport	430	770	--	--	119
Pennington Biomedical Research Center	43	42	--	--	--
LSU Health Sciences Center - HCSD	8,295	137,648	--	--	34,181
LSU Health Sciences Center - Shreveport	46,391	75,977	--	--	11,441
Baton Rouge Community College	4,585	--	--	--	--
Southern University - Baton Rouge	4,294	2,794	556	--	--
Southern University - New Orleans	655	524	146	506	--
Southern University - Shreveport	1,028	2,224	--	--	--
Nicholls State University	2,025	8,941	3	122	--
Grambling State University	1,359	838	--	--	--
Louisiana Tech University	1,522	279	326	--	--
McNeese State University	4,751	14,380	5	--	--
University of Louisiana @ Monroe	2,841	3,869	18	--	--
Northwestern State University	7,346	1,268	1,493	--	--
Southeastern Louisiana University	3,888	3,483	1,318	206	2
University of Louisiana @ Lafayette	3,456	223	4	--	--
Delgado Community College	2,171	33,375	3,970	--	--
Nunez Community College	451	789	--	--	--

STATE OF LOUISIANA
Schedule of the Number of Accounts by Agency
For the Quarter Ended 06/30/2014

<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	2,800	4,178	204	849	--
South Louisiana Community College	732	2,516	442	--	--
River Parishes Community College	90	617	--	--	--
Louisiana Delta Community College	612	1,391	--	--	--
LCTCS - Louisiana Technical College	492	755	--	--	--
L E Fletcher Technical Community College	1,494	10	--	--	--
SOWELA Technical Community College	314	2,046	1	--	--
Northshore Technical Community College	133	99	179	159	--
Central LA Technical Community College	982	40	--	--	--
Total Colleges & Universities	133,291	312,949	10,901	2,347	47,516

State Agencies

Mental Health Advocacy Service	--	--	--	--	--
Louisiana Tax Commission	34	136	--	--	--
Division of Administration	18	3	1	--	--
Office of Coastal Protection & Restoration	--	--	--	--	--
Military Department	--	--	--	--	--
Louisiana Stadium & Exposition District	73	5	1	--	--
Department of Veterans Affairs	20	5	--	--	--
Northeast LA War Veterans Home	99	54	--	--	--
Southwest LA War Veterans Home	91	143	13	--	--
Northwest LA War Veterans Home	131	166	23	--	--
Southeast LA War Veterans Home	111	155	--	--	--
Secretary of State	132	1	--	--	--
Office of Attorney General	60,095	12,675	2,847	--	--
Department of Treasury/State Bond Commission	9	1	--	--	--
Public Service Commission	4	6	--	--	--
Agriculture and Forestry	57	136	12	1	--
Department of Insurance	47	17	--	7	--
LA Economic Development Corporation	4	--	--	--	--
Louisiana State Racing Commission	12	31	1	--	--
Office of Financial Institutions	50	26	--	--	--
Department of Culture, Recreation, & Tourism	3	--	13	--	--
Department of Transportation & Development	14,155	1,973	155	--	--

STATE OF LOUISIANA
Schedule of the Number of Accounts by Agency
For the Quarter Ended 06/30/2014

<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	39,672	57,849	383	--	112
Department of Children & Family Services	1,204	4,232	--	--	--
Office of Juvenile Justice	273	17,909	--	--	--
Corrections - Adult Probation and Parole	41,992	26,675	--	--	--
Department of Public Safety	313	30,739	--	--	--
DNR - Office of the Secretary	66	287	28	--	--
DNR - Office of Conservation	133	360	67	--	--
DNR - Office of Mineral Resources	70	37	--	--	--
DNR - Office of Coastal Management	46	676	3	--	--
Department of Revenue	92,651	103,244	--	--	553
Louisiana Workforce Commission	8	52	3	--	--
Department of Wildlife and Fisheries	160	716	16	--	--
Ethics Administration	450	335	17	32	--
Board of Tax Appeals	--	--	--	--	--
LA Schools for the Deaf and Visually Impaired	--	9	--	--	--
LA School For Math Science and the Arts	--	--	--	--	--
Louisiana Educational Television Authority	22	--	--	--	--
Board of Regents	1	--	--	--	--
Louisiana Universities Marine Consortium	24	22	--	--	--
DOE - Management and Finance	20	57	2	--	--
DOE - Subgrantee Assistance	--	2	3	1	--
DOE - Recovery School District	65	219	--	--	--
DOE - Special School District	--	--	--	--	--
Office of Group Benefits	1	107	--	--	--
Office of Risk Management	--	--	--	--	--
Administrative Services	16	2	--	--	--
Louisiana Property Assistance Agency	20	--	--	--	--
Federal Property Assistance Agency	23	--	--	--	--
Office of Telecommunications Management	112	1	1	--	--
Prison Enterprises	69	3	--	--	--
Office of Aircraft Services	10	3	1	--	--
Department of Environmental Quality	1,615	10,570	28	--	--
District Attorneys and Assistants	--	--	--	--	--
Total State Agencies	<u>254,181</u>	<u>269,639</u>	<u>3,618</u>	<u>41</u>	<u>665</u>
Grand Total	<u>387,750</u>	<u>582,917</u>	<u>14,521</u>	<u>2,391</u>	<u>48,181</u>

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 06/30/2014

<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	\$ 4,116	\$ --	\$ 8,351
Board of Certified Public Accountants	111,047	7,842	184,450
State Plumbing Board of Louisiana	6,010	2,305	4,030
LA Used Motor Vehicle Commission	73,850	12,950	177,050
Louisiana Tax Free Shopping Commission	457,383	764,624	335,038
Louisiana State Board of Cosmetology	12,854	825	12,874
Total Boards & Commissions	\$ 665,260	\$ 788,546	\$ 721,793
<u>Colleges & Universities</u>			
LSU - Baton Rouge	\$ 29,373,711	\$ 36,456,704	\$ 27,779,083
LSU - Alexandria	974,822	1,352,170	5,610,256
University of New Orleans	2,145,820	8,991,374	4,754,617
LSU Health Sciences Center - New Orleans	24,311,414	21,408,712	41,654,232
LSU - Eunice	1,207,233	331,155	3,439,099
LSU - Shreveport	1,434,448	1,533,341	1,638,413
Pennington Biomedical Research Center	3,987,823	4,730,395	1,737,007
LSU Health Sciences Center - HCSD	10,694,173	2,394,678	7,968,804
LSU Health Sciences Center - Shreveport	13,922,100	9,854,203	14,525,093
Baton Rouge Community College	7,069,792	30,221	8,594,082
Southern University - Baton Rouge	7,180,067	8,725,015	5,986,337
Southern University - New Orleans	3,452,625	3,280,790	3,253,041
Southern University - Shreveport	1,903,319	3,289,115	2,422,725
Nicholls State University	3,531,260	14,869,549	3,223,678
Grambling State University	5,377,151	3,538,550	4,073,461
Louisiana Tech University	4,162,336	14,267,765	3,341,776
McNeese State University	4,510,828	5,498,195	4,168,415
University of Louisiana @ Monroe	4,663,286	7,726,779	5,625,270
Northwestern State University	6,992,594	1,672,501	6,644,675
Southeastern Louisiana University	5,897,087	8,992,194	5,538,173
University of Louisiana @ Lafayette	3,813,289	2,394,900	6,895,365
Delgado Community College	13,860,681	3,880,616	12,377,303
Nunez Community College	242,520	65,599	253,960

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 06/30/2014

<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	5,790,194	1,259,412	6,204,946
South Louisiana Community College	972,057	1,791,488	2,240,823
River Parishes Community College	39,916	16,482	423,891
Louisiana Delta Community College	1,553,277	619,190	1,685,205
LCTCS - Louisiana Technical College	1,517,408	895,463	800,497
L E Fletcher Technical Community College	851,390	4,142,760	469,606
SOWELA Technical Community College	1,262,463	446,203	1,127,027
Northshore Technical Community College	515,582	145,190	394,669
Central LA Technical Community College	264,005	2,597,629	911,309
Total Colleges & Universities	\$ 173,474,671	\$ 177,198,338	\$ 195,762,838

State Agencies

Mental Health Advocacy Service	\$ 46	\$ 46	\$ --
Louisiana Tax Commission	101,587	82,699	27,800
Division of Administration	90,321	100,068	140,790
Office of Coastal Protection & Restoration	--	--	--
Military Department	--	--	--
Louisiana Stadium & Exposition District	88,182	447,547	76,027
Department of Veterans Affairs	90,741	13,074	104,863
Northeast LA War Veterans Home	162,763	660,867	139,104
Southwest LA War Veterans Home	573,002	706,499	438,047
Northwest LA War Veterans Home	2,596,863	498,618	2,866,824
Southeast LA War Veterans Home	464,163	791,898	492,856
Secretary of State	513,532	2,510,520	2,040,179
Office of Attorney General	14,321,059	408,865	14,698,862
Department of Treasury/State Bond Commission	62,159	143,738	35,916
Public Service Commission	5,745	17,700	8,745
Agriculture and Forestry	269,557	591,919	232,806
Department of Insurance	159,704	19,632	428,039
LA Economic Development Corporation	760,232	79,229	689,277
Louisiana State Racing Commission	19,300	900	20,010
Office of Financial Institutions	208,831	162,825	241,476
Department of Culture, Recreation, & Tourism	2,432	--	210
Department of Transportation & Development	20,240,078	8,807,393	10,967,761

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 06/30/2014

<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	408,584,902	77,450,483	384,550,974
Department of Children & Family Services	240,123,227	45,405,780	245,064,305
Office of Juvenile Justice	3,683,110	45,169	3,689,267
Corrections - Adult Probation and Parole	46,546,755	4,307,009	48,538,956
Department of Public Safety	3,975,697	360,557	4,053,369
DNR - Office of the Secretary	2,032,064	367,207	1,716,150
DNR - Office of Conservation	1,233,133	901,859	1,172,638
DNR - Office of Mineral Resources	790,320	1,833,198	846,351
DNR - Office of Coastal Management	1,021,587	452,153	935,929
Department of Revenue	193,134,373	828,829,951	218,413,206
Louisiana Workforce Commission	323,248	88,632	235,807
Department of Wildlife and Fisheries	740,135	26,967	779,229
Ethics Administration	874,616	100,660	800,796
Board of Tax Appeals	--	12	2,604
Louisiana Schools for the Deaf and Visually Impaired	121	12	109
LA School For Math Science and the Arts	--	--	--
Louisiana Educational Television Authority	149,697	306,396	131,440
Board of Regents	--	--	10,057
Louisiana Universities Marine Consortium	314,333	623,893	408,132
DOE - Management and Finance	9,137	2,851	6,739
DOE - Subgrantee Assistance	15,274	116	3,208
DOE - Recovery School District	635,023	472,114	720,120
DOE - Special School District	--	--	--
Office of Group Benefits	326,577	5,240	326,955
Office of Risk Management	--	--	--
Administrative Services	15,201	60,982	15,453
Louisiana Property Assistance Agency	24,673	583,128	57,009
Federal Property Assistance Agency	171,720	556,330	118,596
Office of Telecommunications Management	43,643	118,250	53,303
Prison Enterprises	501,982	1,609,229	601,644
Office of Aircraft Services	18,859	28,866	139,377
Department of Environmental Quality	6,174,178	8,873,426	5,544,636
District Attorneys and Assistants	--	--	--
Total State Agencies	\$ 952,193,882	\$ 989,454,507	\$ 952,585,951
Grand Total	\$ 1,126,333,813	\$ 1,167,441,391	\$ 1,149,070,582

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.

STATE OF LOUISIANA
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

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.

STATE OF LOUISIANA
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

- 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.