



State of Louisiana  
Division of Administration  
Office of the Commissioner

February 7, 2014

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, 2013**. 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, 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 "background section" of this report.

The accounts receivable write-off reported this quarter is \$38,958,134 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 28.54% of the total write-offs this quarter due to the receivables being uncollectible and continuing collection efforts not being cost effective. Department of Transportation and Development reported 34.45% of the total write-offs this quarter due to the 3 year reporting period limitation. Colleges and Universities reported 33.56%

The Honorable James R. "Jim" Fannin

Page 2

February 7, 2014

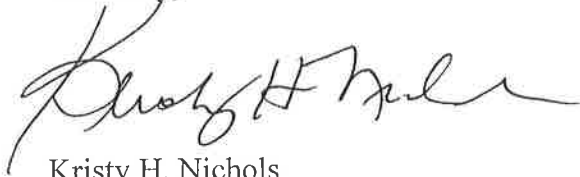
of the total write-offs this quarter due to the 3 year reporting period limitation and are deemed uncollectible. The remaining 3.45% of the total write-offs are reported by various state agencies this quarter which is due to the 3 year reporting period limitation.

The Accounts Receivable's beginning balance has been restated by \$63,112,882 for Department of Health and Hospitals because management could not verify their March 2013 ending balances due to errors in their receivable system.

Also, South Louisiana Community College, SOWELA Technical Community College, and Central Louisiana Technical College did not submit their quarter report so they do not have any activity for this quarter. The amounts shown are their previous quarter ending balances.

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,



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  
Mr. Tim Barfield, Secretary  
Louisiana Department of Revenue  
✓ Mr. Rick McGimsey, Civil Division Director  
Office of Attorney General



STATE OF LOUISIANA



# STATE OF LOUISIANA RECEIVABLES REPORT

For the Quarter Ended June 30, 2013

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**Kristy H. Nichols**  
**Commissioner of Administration**

## TABLE OF CONTENTS

Background.....	1
Schedule of Accounts Receivable.....	3
Schedule of Current Receivables Activity by Agency.....	4
Schedule of Long-Term Receivables Activity by Agency.....	7
Schedule of Accounts Receivable Disposition by Agency.....	10
Schedule of 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 and are not shown in this report.

Accounts Receivable Disposition – This section presents the disposition of total net receivables if the funds were collected by the report date as follows: amount budgeted for self-generated use, amount estimated to be retained by the state's general fund, amount due to the federal government, and the amount due to other funds. The Accounts Receivable Disposition is shown in both current and long-term sections of the report.

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

STATE OF LOUISIANA  
QUARTERLY ACCOUNTS RECEIVABLE REPORT

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.

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 06/30/2013**

	Current Receivables <u>(Under 180 days)</u>	Long-Term Receivables <u>(Over 180 days)</u>	Total/Balance of Receivables
03/31/2013 Balance (gross)	\$ 646,188,733	\$ 565,571,704	\$ 1,211,760,437
Adjustment to Beginning Balance	(34,450,246)	(28,662,636)	(63,112,882)
03/31/2013 Balance (restatement)	\$ 611,738,487	\$ 536,909,068	\$ 1,148,647,555
Additions (net of contractual agreements, discounts etc.)	1,250,523,033	--	1,250,523,033
Reclassification from Current to Long-Term	(254,201,821)	254,201,821	--
Collections:			
1-90 days	256,521,852	--	256,521,852
90 -180 days	748,564,867	--	748,564,867
Over 180 days	--	200,841,323	200,841,323
Write-offs	--	38,958,134	38,958,134
Transferred to Outside Collection	--	38,012,006	38,012,006
06/30/2013 Balance of Receivables	\$ <u>602,972,980</u>	\$ <u>513,299,426</u>	\$ <u>1,116,272,406</u>

Total Receivables for the Quarter (Current and Long-Term)	\$ 2,399,170,588
Total Collections for the Quarter (Current and Long-Term)	\$ 1,205,928,042

**Disposition of Receivables, if the funds were collected**

Amount Budgeted for Self-Generated	\$ 334,843,043
Amount Estimated to be Retained by State General Fund	307,257,117
Amount Due to the Federal Government	195,318,337
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>278,853,909</u>
	<u>\$ 1,116,272,406</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 06/30/2013**

Agency	03/31/2013 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	06/30/2013 Balance (Under 180 days)
			1-90 days	91-180 days		
<b>Boards &amp; Commissions</b>						
Board of Certified Public Accountants	\$ 20,484	\$ 74,530	\$ 6,503	\$ --	\$ --	88,511
State Plumbing Board of Louisiana	2,330	--	--	--	--	2,330
LA Used Motor Vehicle Commission	23,850	15,600	500	23,850	--	15,100
Louisiana Tax Free Shopping Commission	229,786	558,804	195,952	222,827	4,361	365,450
Louisiana State Board of Cosmetology	2,704	1,095	240	625	465	2,469
<b>Total Boards &amp; Commissions</b>	<b>\$ 279,154</b>	<b>\$ 650,029</b>	<b>\$ 203,195</b>	<b>\$ 247,302</b>	<b>\$ 4,826</b>	<b>\$ 473,860</b>
<b>Colleges &amp; Universities</b>						
LSU - Baton Rouge	\$ 20,946,273	\$ 32,114,433	\$ 28,295,115	\$ 5,955,903	\$ 933,842	\$ 17,875,846
LSU - Alexandria	2,399,639	3,758,895	1,421,282	53,942	281,801	4,401,509
University of New Orleans	2,004,753	16,184,886	11,908,443	1,011,795	847,417	4,421,984
LSU Health Sciences Center - New Orleans	11,407,197	24,057,742	10,329,334	341,848	478,988	24,314,769
LSU - Eunice	6,218,790	53,593	126,665	25	3,307,827	2,837,866
LSU - Shreveport	674,638	1,713,168	1,328,088	184,834	191,254	683,630
Pennington Biomedical Research Center	1,409,079	5,308,819	2,767,121	416,143	239,211	3,295,423
LSU Health Sciences Center - HCSD	19,523,586	9,864,682	6,769,149	5,105,992	1,801,004	15,712,123
LSU Health Sciences Center - Shreveport	12,410,252	59,649,786	15,937,957	8,536,792	36,919,601	10,665,688
Baton Rouge Community College	5,623,096	578,772	915,831	--	--	5,286,037
Southern University - Baton Rouge	2,098,634	9,193,294	1,306,337	8,167,293	299,566	1,518,732
Southern University - New Orleans	3,133,241	2,142,020	590,831	1,378,605	3,085,996	219,829
Southern University - Shreveport	--	2,164,328	1,551,251	30,814	--	582,263
Nicholls State University	1,402,429	24,440,025	23,740,027	614,834	119,580	1,368,013
Grambling State University	4,836,248	4,085,162	2,846,464	815,025	1,006,866	4,253,055
Louisiana Tech University	1,781,068	13,136,488	12,063,131	43,291	232,979	2,578,155
McNeese State University	1,762,865	5,161,294	3,830,914	559,747	95,492	2,438,006
University of Louisiana @ Monroe	2,521,592	7,879,756	6,283,974	633,802	181,897	3,301,675
Northwestern State University	3,194,521	4,443,273	1,042,757	--	1,979,176	4,615,861
Southeastern Louisiana University	1,323,217	9,596,963	6,033,736	1,194,445	1,116,056	2,575,943
University of Louisiana @ Lafayette	4,211,804	4,610,709	2,322,487	85,251	722,293	5,692,482
Delgado Community College	1,451,111	1,986,082	315,506	--	669,971	2,451,716
Nunez Community College	272,110	195,391	184,293	97,280	35,057	150,871
Bossier Parish Community College	2,357,620	2,874,013	838,770	153,118	2,212,358	2,027,387
South Louisiana Community College	706,439	--	--	--	--	706,439
River Parishes Community College	53,139	143,002	19,172	--	309	176,660
Louisiana Delta Community College	491,211	1,007,228	800,210	98,239	76,011	523,979
LCTCS - Louisiana Technical College	846,539	362,124	41,426	160,074	9,571	997,592
L E Fletcher Technical Community College	535,889	3,235,567	3,382,333	--	--	389,123
SOWELA Technical Community College	655,531	--	--	--	--	655,531
Northshore Technical Community College	128,380	511,498	15,668	3,917	255,112	365,181
Central LA Technical Community College	216,832	--	--	--	--	216,832
<b>Total Colleges &amp; Universities</b>	<b>\$ 116,597,723</b>	<b>\$ 250,452,993</b>	<b>\$ 147,008,272</b>	<b>\$ 35,643,009</b>	<b>\$ 57,099,235</b>	<b>\$ 127,300,200</b>



STATE OF LOUISIANA  
Schedule of Current Receivables Activity by Agency  
For the Quarter Ended 06/30/2013

Agency	03/31/2013 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	06/30/2013 Balance (Under 180 days)
			1-90 days	91-180 days		
<u>State Agencies</u>						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	66,499	60,341	--	116,244	--	10,596
Division of Administration	13,867	140,780	136,752	12,218	412	5,265
Office of Coastal Protection & Restoration	--	1,000	1,000	--	--	--
Louisiana Stadium & Exposition District	86,159	731,072	544,325	69,089	6,180	197,637
Department of Veterans Affairs	34,603	18,046	390	1,853	5,892	44,514
Southwest LA War Veterans Home	333,417	781,787	631,680	80,409	129,083	274,032
Northwest LA War Veterans Home	1,118,587	850,604	481,216	54,006	62,277	1,371,692
Southeast LA War Veterans Home	202,691	745,632	779,439	7,640	--	161,244
Secretary of State	112,805	2,888,466	1,676,130	1,994	--	1,323,147
Office of Attorney General	4,705,126	745,410	51,139	52,407	853,644	4,493,346
State Treasurer	13,191	102,397	101,876	209	--	13,503
Public Service Commission	8,350	18,250	13,940	4,125	--	8,535
Agriculture and Forestry	237,336	886,553	915,539	78,140	12,542	117,668
Department of Insurance	590,700	1,577,355	57,265	211,884	12,543	1,886,363
LA Economic Development Corporation	1,029,855	7,065	80,400	--	--	956,520
Louisiana State Racing Commission	2,800	6,175	350	200	--	8,425
Office of Financial Institutions	155,911	162,854	155,911	--	--	162,854
Department of Culture, Recreation, & Tourism	--	460	--	--	--	460
Department of Transportation & Development	16,041,044	26,018,278	6,171,044	1,427,833	3,154,123	31,306,322
Department of Health and Hospitals *	297,423,580	56,366,626	4,064,985	85,411,893	13,845,926	250,467,402
Department of Children & Family Services	72,839,155	45,533,332	101,337	90,502	45,172,871	73,007,777
Office of Juvenile Justice	346,900	164,222	4,386	7,925	70,612	428,199
Corrections - Adult Probation and Parole	5,308,690	7,280,027	5,707,433	--	486,478	6,394,806
Department of Public Safety	369,944	494,903	381,544	81,850	52,729	348,724
DNR - Office of the Secretary	1,585,339	308,796	258,826	--	1,180,750	454,559
DNR - Office of Conservation	1,235,952	669,331	563,441	51,941	33,266	1,256,635
DNR - Office of Mineral Resources	6,104,554	834,997	827,231	4,688	1,436	6,106,196
DNR - Office of Coastal Management	988,008	630,883	561,693	139,572	39,507	878,119
Department of Revenue	76,663,864	822,668,338	72,842,869	617,236,927	129,436,067	79,816,339
Louisiana Workforce Commission	1,959,271	162,638	74,073	490,844	1,468,427	88,565
Department of Wildlife and Fisheries	213,665	8,659,013	6,653	13,459	149,665	8,702,901
Ethics Administration	730,635	238,860	104,940	820	(8,284)	872,019
Louisiana Schools for the Deaf and Visually Impaired	--	151	--	--	103	48
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	45,362	435,621	408,668	200	--	72,115
Board of Regents	--	68,021	--	--	--	68,021
Louisiana Universities Marine Consortium	477,543	267,213	164,027	231,220	405	349,104
DOE - Management and Finance	18,096	450	--	4,641	--	13,905
DOE - Subgrantee Assistance	7,582	62,832	--	6,220	51,102	13,092
DOE - Recovery School District	1,355,769	1,451,699	960,945	548,444	304,680	993,399

\* restated

STATE OF LOUISIANA  
Schedule of Current Receivables Activity by Agency  
For the Quarter Ended 06/30/2013

Agency	03/31/2013 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	06/30/2013 Balance (Under 180 days)
			1-90 days	91-180 days		
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	--	--	--	--	--	--
Office of Risk Management	--	--	--	--	--	--
Administrative Services	6,837	15,674	4,846	6,837	--	10,828
Louisiana Property Assistance Agency	32,049	401,263	269,491	31,542	--	132,279
Federal Property Assistance Agency	60,510	502,382	355,000	60,510	--	147,382
Office of Telecommunications Management	47,290	125,060	125,463	5,512	151	41,224
Prison Enterprises	294,273	1,184,826	1,206,938	--	13,071	259,090
Office of Aircraft Services	21,923	13,014	3,270	21,699	66	9,902
Department of Environmental Quality	1,971,878	15,137,314	8,513,930	6,109,059	562,036	1,924,167
District Attorneys and Assistants	--	--	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 494,861,610</b>	<b>\$ 999,420,011</b>	<b>\$ 109,310,385</b>	<b>\$ 712,674,556</b>	<b>\$ 197,097,760</b>	<b>\$ 475,198,920</b>
<b>Grand Total</b>	<b>\$ 611,738,487</b>	<b>\$ 1,250,523,033</b>	<b>\$ 256,521,852</b>	<b>\$ 748,564,867</b>	<b>\$ 254,201,821</b>	<b>\$ 602,972,980</b>

STATE OF LOUISIANA  
Schedule of Long-Term Receivables Activity by Agency  
For the Quarter Ended 06/30/2013

Agency	03/31/2013 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	06/30/2013 Balance (Over 180 days)
<b>Boards &amp; Commissions</b>						
Board of Certified Public Accountants	\$ 2,637	\$ --	\$ --	2,637	\$ --	--
State Plumbing Board of Louisiana	4,565	--	--	--	--	4,565
LA Used Motor Vehicle Commission	66,875	--	20,025	--	--	46,850
Louisiana Tax Free Shopping Commission	27,928	4,361	3,319	13,291	--	15,679
Louisiana State Board of Cosmetology	9,325	465	480	--	--	9,310
<b>Total Boards &amp; Commissions</b>	<b>\$ 111,330</b>	<b>\$ 4,826</b>	<b>\$ 23,824</b>	<b>\$ 15,928</b>	<b>\$ --</b>	<b>\$ 76,404</b>
<b>Colleges &amp; Universities</b>						
LSU - Baton Rouge	\$ 6,296,952	\$ 933,842	\$ 951,923	\$ 1,238,084	\$ --	5,040,787
LSU - Alexandria	523,924	281,801	114,810	182,530	--	508,385
University of New Orleans	2,263,294	847,417	563,707	472,401	174,055	1,900,548
LSU Health Sciences Center - New Orleans	961,796	478,988	256,221	282,105	24,321	878,137
LSU - Eunice	1,462,869	3,307,827	17,847	4,686,695	7,087	59,067
LSU - Shreveport	476,451	191,254	1,799	103,019	5,218	557,669
Pennington Biomedical Research Center	270,808	239,211	11,995	101,123	--	396,901
LSU Health Sciences Center - HCSD	4,736,116	1,801,004	2,140,740	--	--	4,396,380
LSU Health Sciences Center - Shreveport	16,102,967	36,919,601	5,505,889	--	26,061,167	21,455,512
Baton Rouge Community College	13,804	--	--	--	--	13,804
Southern University - Baton Rouge	3,582,736	299,566	336,270	410,904	43,095	3,092,033
Southern University - New Orleans	45,140	3,085,996	39,947	146,682	95,094	2,849,413
Southern University - Shreveport	2,011,151	--	80,299	172,716	--	1,758,136
Nicholls State University	2,300,353	119,580	187,247	115,706	--	2,116,980
Grambling State University	552,129	1,006,866	169,308	--	--	1,389,687
Louisiana Tech University	929,113	232,979	52,428	466,048	--	643,616
McNeese State University	1,711,403	95,492	45,069	149	--	1,761,677
University of Louisiana @ Monroe	1,400,657	181,897	37,427	1,790	--	1,543,337
Northwestern State University	2,933,423	1,979,176	1,415,720	1,724,038	--	1,772,841
Southeastern Louisiana University	4,000,833	1,116,056	1,160,880	789,406	150,471	3,016,132
University of Louisiana @ Lafayette	1,932,535	722,293	242,804	55,092	880,497	1,476,435
Delgado Community College	8,850,426	669,971	952,783	89,127	--	8,478,487
Nunez Community College	190,759	35,057	9,484	4,805	75,470	136,057
Bossier Parish Community College	2,201,205	2,212,358	104,563	1,662,127	978,043	1,668,830
South Louisiana Community College	265,618	--	--	--	--	265,618
River Parishes Community College	100,037	309	1,584	--	--	98,762
Louisiana Delta Community College	1,039,487	76,011	--	81,170	--	1,034,328
LCTCS - Louisiana Technical College	356,468	9,571	32,334	--	--	333,705
L E Fletcher Technical Community College	3,832	--	--	--	--	3,832
SOWELA Technical Community College	533,177	--	--	--	--	533,177
Northshore Technical Community College	160,788	255,112	--	287,265	--	128,635
Central LA Technical Community College	30,902	--	--	--	--	30,902
<b>Total Colleges &amp; Universities</b>	<b>\$ 68,241,153</b>	<b>\$ 57,099,235</b>	<b>\$ 14,433,078</b>	<b>\$ 13,072,982</b>	<b>\$ 28,494,518</b>	<b>\$ 69,339,810</b>

STATE OF LOUISIANA  
Schedule of Long-Term Receivables Activity by Agency  
For the Quarter Ended 06/30/2013

Agency	03/31/2013 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	06/30/2013 Balance (Over 180 days)
<b>State Agencies</b>						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	33,671	--	1,765	--	--	31,906
Division of Administration	122,437	412	13,679	38,245	--	70,925
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Louisiana Stadium & Exposition District	42,857	6,180	15,289	2,685	--	31,063
Department of Veterans Affairs	8,076	5,892	2,184	--	--	11,784
Southwest LA War Veterans Home	69,696	129,083	73,949	556	--	124,274
Northwest LA War Veterans Home	648,318	62,277	21,198	72,719	--	616,678
Southeast LA War Veterans Home	157,326	--	12,769	--	--	144,557
Secretary of State	801	--	100	--	--	701
Office of Attorney General	2,003,607	853,644	159,363	342,024	--	2,355,864
State Treasurer	11,606	--	--	--	--	11,606
Public Service Commission	2,335	--	--	--	--	2,335
Agriculture and Forestry	110,733	12,542	6,405	18,273	1,905	96,692
Department of Insurance	858,780	12,543	91,998	--	10,175	769,150
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	13,770	--	7,700	100	--	5,970
Office of Financial Institutions	29,540	--	--	500	--	29,040
Department of Culture, Recreation, & Tourism	2,456	--	--	1,006	--	1,450
Department of Transportation & Development	22,771,119	3,154,123	51,459	13,420,043	--	12,453,740
Department of Health and Hospitals *	59,731,905	13,845,926	3,086,169	11,119,926	694,124	58,677,612
Department of Children & Family Services	154,566,919	45,172,871	43,404,161	362,314	--	155,973,315
Office of Juvenile Justice	3,290,218	70,612	30,533	--	--	3,330,297
Corrections - Adult Probation and Parole	35,998,872	486,478	--	--	--	36,485,350
Department of Public Safety	3,476,461	52,729	58,395	--	--	3,470,795
DNR - Office of the Secretary	2,108,510	1,180,750	109,000	2,050	--	3,178,210
DNR - Office of Conservation	322,133	33,266	36,983	48,881	--	269,535
DNR - Office of Mineral Resources	14,663	1,436	3,449	--	--	12,650
DNR - Office of Coastal Management	808,140	39,507	10	59,144	--	788,493
Department of Revenue	174,570,946	129,436,067	137,616,005	--	8,708,132	157,682,876
Louisiana Workforce Commission	1,355,536	1,468,427	357,013	--	95,423	2,371,527
Department of Wildlife and Fisheries	352,966	149,665	16,517	7,245	--	478,869
Ethics Administration	380,954	(8,284)	9,705	40,830	--	322,135
Louisiana Schools for the Deaf and Visually Impair	--	103	--	--	--	103
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	47,688	--	--	47,688	--	--
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	43,801	405	14,946	--	--	29,260
DOE - Management and Finance	1,805	--	604	27	--	1,174
DOE - Subgrantee Assistance	11,477	51,102	--	34,965	7,729	19,885
DOE - Recovery School District	1,492,325	304,680	335,992	237,837	--	1,223,176

\* restated

STATE OF LOUISIANA  
Schedule of Long-Term Receivables Activity by Agency  
For the Quarter Ended 06/30/2013

Agency	03/31/2013 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	06/30/2013 Balance (Over 180 days)
DOE - Special School District	769	--	769	--	--	--
Office of Group Benefits	329,305	--	3,650	--	--	325,655
Office of Risk Management	--	--	--	--	--	--
Administrative Services	--	--	--	--	--	--
Louisiana Property Assistance Agency	--	--	--	--	--	--
Federal Property Assistance Agency	55	--	--	55	--	--
Office of Telecommunications Management	102	151	253	--	--	--
Prison Enterprises	27,344	13,071	--	--	--	40,415
Office of Aircraft Services	7,130	66	--	5,511	--	1,685
Department of Environmental Quality	2,729,433	562,036	842,409	6,600	--	2,442,460
District Attorneys and Assistants	--	--	--	--	--	--
<b>Total State Agencies</b>	\$ 468,556,585	\$ 197,097,760	\$ 186,384,421	\$ 25,869,224	\$ 9,517,488	\$ 443,883,212
<b>Grand Total</b>	\$ 536,909,068	\$ 254,201,821	\$ 200,841,323	\$ 38,958,134	\$ 38,012,006	\$ 513,299,426

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 06/30/2013**

Agency	Amount Budgeted for Self-Generated	Amount Estimated to be Retained by State General Fund	Amount Due to the Federal Government	Amount Due to Other Funds
<b><u>Boards &amp; Commissions</u></b>				
Board of Certified Public Accountants	\$ 88,511	\$	\$	
State Plumbing Board of Louisiana	6,895	--	--	--
LA Used Motor Vehicle Commission	61,950	--	--	--
Louisiana Tax Free Shopping Commission	381,129	--	--	--
Louisiana State Board of Cosmetology	11,779	--	--	--
<b>Total Boards &amp; Commissions</b>	<b>\$ 550,264</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b><u>Colleges &amp; Universities</u></b>				
LSU - Baton Rouge	\$ 22,916,633	\$ --	\$ --	\$ --
LSU - Alexandria	4,909,894	--	--	--
University of New Orleans	6,322,532	--	--	--
LSU Health Sciences Center - New Orleans	25,192,906	--	--	--
LSU - Eunice	2,896,933	--	--	--
LSU - Shreveport	1,241,299	--	--	--
Pennington Biomedical Research Center	3,692,324	--	--	--
LSU Health Sciences Center - HCSD	20,108,503	--	--	--
LSU Health Sciences Center - Shreveport	32,121,200	--	--	--
Baton Rouge Community College	5,299,841	--	--	--
Southern University - Baton Rouge	4,610,765	--	--	--
Southern University - New Orleans	3,069,242	--	--	--
Southern University - Shreveport	2,340,399	--	--	--
Nicholls State University	3,484,993	--	--	--
Grambling State University	5,642,742	--	--	--
Louisiana Tech University	3,221,771	--	--	--
McNeese State University	4,199,683	--	--	--
University of Louisiana @ Monroe	4,845,012	--	--	--
Northwestern State University	6,388,702	--	--	--
Southeastern Louisiana University	5,592,075	--	--	--
University of Louisiana @ Lafayette	7,168,917	--	--	--
Delgado Community College	10,930,203	--	--	--
Nunez Community College	286,928	--	--	--

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 06/30/2013**

Agency	Amount Budgeted for Self-Generated	Amount Estimated to be Retained by State General Fund	Amount Due to the Federal Government	Amount Due to Other Funds
Bossier Parish Community College	1,659,846	2,036,371	--	--
South Louisiana Community College	972,057	--	--	--
River Parishes Community College	275,422	--	--	--
Louisiana Della Community College	1,558,307	--	--	--
LCTCS - Louisiana Technical College	1,331,297	--	--	--
L E Fletcher Technical Community College	392,955	--	--	--
SOWELA Technical Community College	1,188,708	--	--	--
Northshore Technical Community College	493,816	--	--	--
Central LA Technical Community College	<u>247,734</u>	<u>--</u>	<u>--</u>	<u>--</u>
<b>Total Colleges &amp; Universities</b>	<b>\$ 194,603,639</b>	<b>\$ 2,036,371</b>	<b>\$ --</b>	<b>\$ --</b>

**State Agencies**

Mental Health Advocacy Service	\$ --	\$ --	\$ --	--
Louisiana Tax Commission	42,502	--	--	--
Division of Administration	5,677	48,063	22,450	--
Office of Coastal Protection & Restoration	--	--	--	--
Louisiana Stadium & Exposition District	228,700	--	--	--
Department of Veterans Affairs	56,298	--	--	--
Southwest LA War Veterans Home	398,306	--	--	--
Northwest LA War Veterans Home	1,988,370	--	--	--
Southeast LA War Veterans Home	305,801	--	--	--
Secretary of State	1,323,848	--	--	--
Office of Attorney General	--	--	--	6,849,210
State Treasurer	25,109	--	--	--
Public Service Commission	--	--	--	10,870
Agriculture and Forestry	81,060	--	--	133,300
Department of Insurance	22,260	2,633,253	--	--
LA Economic Development Corporation	956,520	--	--	--
Louisiana State Racing Commission	13,775	620	--	--
Office of Financial Institutions	191,894	--	--	--
Department of Culture, Recreation, & Tourism	1,910	--	--	--
Department of Transportation & Development	1,026,178	--	--	42,733,884

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 06/30/2013**

Agency	Amount Budgeted for Self-Generated	Amount Estimated to be Retained by State General Fund	Amount Due to the Federal Government	Amount Due to Other Funds
Department of Health and Hospitals	--	119,824,607	189,320,407	--
Department of Children & Family Services	25,241,766	784,417	5,911,650	197,043,259
Office of Juvenile Justice	--	1,015,840	--	2,742,656
Corrections - Adult Probation and Parole	32,588,919	10,291,237	--	--
Department of Public Safety	593,920	405,986	--	2,819,613
DNR - Office of the Secretary	31,765	--	3,168	3,597,836
DNR - Office of Conservation	--	--	--	1,526,170
DNR - Office of Mineral Resources	--	--	--	6,118,846
DNR - Office of Coastal Management	--	--	--	1,666,612
Department of Revenue	68,802,452	168,696,763	--	--
Louisiana Workforce Commission	2,445,647	--	14,445	--
Department of Wildlife and Fisheries	--	--	--	9,181,770
Ethics Administration	--	1,194,154	--	--
Louisiana Schools for the Deaf and Visually Impaired	--	151	--	--
LA School For Math Science and the Arts	--	--	--	--
Louisiana Educational Television Authority	8,699	--	--	63,416
Board of Regents	68,021	--	--	--
Louisiana Universities Marine Consortium	378,364	--	--	--
DOE - Management and Finance	1,839	--	13,240	--
DOE - Subgrantee Assistance	--	--	32,977	--
DOE - Recovery School District	2,216,575	--	--	--
DOE - Special School District	--	--	--	--
Office of Group Benefits	--	325,655	--	--
Office of Risk Management	--	--	--	--
Administrative Services	10,828	--	--	--
Louisiana Property Assistance Agency	132,279	--	--	--
Federal Property Assistance Agency	147,382	--	--	--
Office of Telecommunications Management	41,224	--	--	--
Prison Enterprises	299,505	--	--	--
Office of Aircraft Services	11,587	--	--	--
Department of Environmental Quality	160	--	--	4,366,467
District Attorneys and Assistants	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 139,689,140</b>	<b>\$ 305,220,746</b>	<b>\$ 195,318,337</b>	<b>\$ 278,853,909</b>
<b>Grand Total</b>	<b>\$ 334,843,043</b>	<b>\$ 307,257,117</b>	<b>\$ 195,318,337</b>	<b>\$ 278,853,909</b>



STATE OF LOUISIANA  
Schedule of the Number of Accounts by Agency  
For the Quarter Ended 06/30/2013

Agency	Current Receivables	Long-Term Receivables	Write-offs	Transferred to AG's office	Transferred to Outside Collection
<b><u>Boards &amp; Commissions</u></b>					
Board of Certified Public Accountants	6	--	--	--	--
State Plumbing Board of Louisiana	--	--	--	--	--
LA Used Motor Vehicle Commission	2	8	--	--	--
Louisiana Tax Free Shopping Commission	302	169	70	--	--
Louisiana State Board of Cosmetology	17	117	--	--	--
<b>Total Boards &amp; Commissions</b>	<b>327</b>	<b>294</b>	<b>70</b>	<b>--</b>	<b>--</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	12,761	7,054	14	--	1,249
LSU - Alexandria	1,910	1,113	354	--	652
University of New Orleans	1,632	2,099	533	--	17
LSU Health Sciences Center - New Orleans	9,460	2,461	--	--	107
LSU - Eunice	2,313	234	11	--	234
LSU - Shreveport	459	615	--	--	6
Pennington Biomedical Research Center	51	32	--	--	--
LSU Health Sciences Center - HCSD	55,303	128,176	--	--	11,460
LSU Health Sciences Center - Shreveport	253,346	132,800	263	--	74,612
Baton Rouge Community College	2,590	1	--	--	--
Southern University - Baton Rouge	4,562	2,752	467	--	330
Southern University - New Orleans	302	505	201	895	--
Southern University - Shreveport	26	1,628	258	--	--
Nicholls State University	2,352	8,506	81	--	--
Grambling State University	3,348	798	--	--	--
Louisiana Tech University	1,388	377	305	--	--
McNeese State University	5,739	10,844	5	--	4,594
University of Louisiana @ Monroe	1,954	1,911	2	--	--
Northwestern State University	2,262	966	1,205	--	2,457
Southeastern Louisiana University	4,232	3,848	1,276	152	30
University of Louisiana @ Lafayette	3,033	1,644	395	425	--
Delgado Community College	26,432	15,118	196	--	--
Nunez Community College	394	267	14	135	--

**STATE OF LOUISIANA**  
**Schedule of the Number of Accounts by Agency**  
**For the Quarter Ended 06/30/2013**

Agency	Current Receivables	Long-Term Receivables	Write-offs	Transferred to AG's office	Transferred to Outside Collection
Bossier Parish Community College	2,824	2,213	107	--	759
South Louisiana Community College			--	--	--
River Parishes Community College	166	334	--	--	--
Louisiana Delta Community College	815	1,287	132	--	--
LCTCS - Louisiana Technical College	2,612	733	--	--	--
L E Fletcher Technical Community College	1,119	10	--	--	--
SOWELA Technical Community College	1,245	941	--	--	--
Northshore Technical Community College	128,380	160,788	287,265		--
Central LA Technical Community College	848	44	--	--	--
<b>Total Colleges &amp; Universities</b>	<u>533,858</u>	<u>490,099</u>	<u>293,084</u>	<u>1,607</u>	<u>96,507</u>

**State Agencies**

Mental Health Advocacy Service	--	--	--	--	--
Louisiana Tax Commission	10,596	31,906	--	--	--
Division of Administration	16	6	4	--	--
Office of Coastal Protection & Restoration	--	--	--	--	--
Louisiana Stadium & Exposition District	56	14	4	--	--
Department of Veterans Affairs	15	3	--	--	--
Southwest LA War Veterans Home	127	117	4	--	--
Northwest LA War Veterans Home	55	44	2	--	--
Southeast LA War Veterans Home	161,244	144,558	--	--	--
Secretary of State	59	1	--	--	--
Office of Attorney General	15,604	13,062	6,730	--	--
State Treasurer	10	2	--	--	--
Public Service Commission	3	--	--	--	--
Agriculture and Forestry	103	31	4	1	--
Department of Insurance	93	29	--	26	--
LA Economic Development Corporation	4	--	--	--	--
Louisiana State Racing Commission	13	35	--	--	--
Office of Financial Institutions	54	21	1	--	--
Department of Culture, Recreation, & Tourism	3	7	3	--	--
Department of Transportation & Development	14,535	1,541	23	--	--

**STATE OF LOUISIANA**  
**Schedule of the Number of Accounts by Agency**  
**For the Quarter Ended 06/30/2013**

<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	4,222	43,838	114,282	--	25
Department of Children & Family Services	1,796	3,070	30	--	--
Office of Juvenile Justice	857	22,129	--	--	--
Corrections - Adult Probation and Parole	44,285	23,075	--	--	--
Department of Public Safety	410	29,707	--	--	--
DNR - Office of the Secretary	41	332	7	--	--
DNR - Office of Conservation	502	288	66	--	--
DNR - Office of Mineral Resources	148	28	--	--	--
DNR - Office of Coastal Management	291	512	153	--	--
Department of Revenue	95,215	107,094	--	--	--
Louisiana Workforce Commission	4	225	--	--	--
Department of Wildlife and Fisheries	164	601	18	--	--
Ethics Administration	789	405	31	--	--
Louisiana Schools for the Deaf and Visually Impair	6	13	--	--	--
LA School For Math Science and the Arts	--	--	--	--	--
Louisiana Educational Television Authority	27	--	2	--	--
Board of Regents	2	--	--	--	--
Louisiana Universities Marine Consortium	20	20	--	--	--
DOE - Management and Finance	30	34	5	--	--
DOE - Subgrantee Assistance	5	9	2	1	--
DOE - Recovery School District	62	166	--	79	--
DOE - Special School District	--	--	--	--	--
Office of Group Benefits	--	106	--	--	--
Office of Risk Management	--	--	--	--	--
Administrative Services	20	--	--	--	--
Louisiana Property Assistance Agency	22	--	--	--	--
Federal Property Assistance Agency	28	--	1	--	--
Office of Telecommunications Management	115	--	1	--	--
Prison Enterprises	77	9	--	--	--
Office of Aircraft Services	14	10	7	--	--
Department of Environmental Quality	1,806	7,387	14	--	--
District Attorneys and Assistants	--	--	--	--	--
<b>Total State Agencies</b>	<u>353,548</u>	<u>430,435</u>	<u>121,394</u>	<u>107</u>	<u>25</u>
<b>Grand Total</b>	<u>887,733</u>	<u>920,828</u>	<u>414,548</u>	<u>1,714</u>	<u>96,532</u>

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 composite totals by the report date. This report should be used as intended by the current law, R.S. 39:79(C). This report is a performance report of the debt owed to the state and it is not intended to be a financial statement presentation in accordance with Government GAAP reporting.

STATE OF LOUISIANA  
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

E. Accounts Receivable Quarterly Report:

1. This report presents the complete accounts receivable cycle (beginning balance, additions, collections, and ending balance) and the disposition of the receivable.
2. This report does not allow the agency to report their receivables based on an estimated uncollectible amount but to report their receivables at gross with the exception of Louisiana State University Health Sciences Centers which includes Health Care Service Division, Shreveport, and New Orleans. These centers report their receivables net of their healthcare contractual agreements with insurance companies.
3. This report presents three years of accounts receivable activity and separates the accounts into two sections. The first section are accounts that are within the normal collection cycle and should be collected within a reasonably short period of time, while the second section are accounts that will probably be transferred to a collection agency or eventually written off.
4. Since this report does not report receivables over 3 years old, any amounts that are collected from receivables over 3 years old will not be reported as collections on this report.

F. Third Party Collection Service – Receivables that are over 3 years old are transferred to a third party collection service for more aggressive collection process. The agencies are still ultimately responsible for the receivables while the receivables are at the Third Party Collection Service. Third Party Collection Service may be the State's Attorney General Office, a central government collection unit, or a private collection agency.

G. Other Disclosures – The amount for the Louisiana State University Health Sciences Center, Health Care Services Division, includes amounts for seven of the state's general medical facilities while LSUHSC-Shreveport includes amounts for two of the state's general medical facilities. The amount for the Vocational Technical Colleges is included in Louisiana Community and Technical College System – Louisiana Technical College.

H. Subsequent Events – Hurricanes Katrina, Rita, and Gustav have impacted the collections of receivables.