



State of Louisiana
Division of Administration
Office of the Commissioner

August 10, 2011

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

Dear Representative Fannin:

Act 745 of the 1995 Regular Session requires that all state agencies and component reporting units report to the Commissioner of Administration, on a quarterly basis, information on accounts receivable and debt owed the state. The Commissioner is charged with the responsibility of developing the format for state agencies to report this information and also for compiling this information and reporting the results to the Joint Legislative Committee on the Budget.

Attached is the Accounts Receivable Report for the quarter ended March 31, 2011. Not included in the report are the Judiciary and the Legislature. In a letter dated March 6, 1997, from the Second Circuit Court of Appeal, Louisiana Revised Statute (LRS) 39:4 (B) is cited, which states that the Judiciary and the Legislature do not fall under the jurisdiction of the Division of Administration. The House of Representatives and the Senate have cited LRS 39:2(1) which gives the definition of a state agency. Both the House of Representatives and the Senate contend that the reporting requirement is not applicable to them, as they are not state agencies.

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

The new report consists of: a Schedule of Accounts Receivable for the state, a Schedule of Current Receivables Activity by Agency, a Schedule of Long-Term Receivables Activity by Agency, a Schedule of Accounts Receivable Disposition by Agency, and a Schedule of Accounts Receivable Composite Totals by Agency. These schedules are explained in the "background section" of this report.

The Honorable James R. "Jim" Fannin

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The accounts receivable write-off reported this quarter is \$36,867,911 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 67% of the total write-offs this quarter due to the receivables being uncollectible and continuing collection efforts not being cost effective. The Department of Transportation and Development reported 32% of the total write-offs reported this quarter due to the 3 year reporting period limitation.

The Department of Children and Family Services long-term receivable beginning balance was restated due to their December 2010 receivables' report including receivables over the 3 year reporting period limitation.

If you have any questions concerning the information presented in this report, please contact Ms. Katherine Porche at (225) 219-4442 or Mr. Afranie Adomako at (225) 342-0708.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul W. Rainwater", with a horizontal line drawn through the end of the signature.

Paul W. Rainwater
Commissioner of Administration

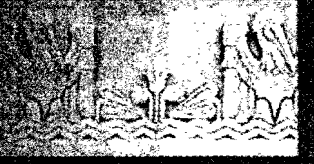
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Enclosure

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



STATE OF LOUISIANA



STATE OF LOUISIANA
RECEIVABLES REPORT

For the Quarter Ended March 31, 2011

Paul W. Rainwater
Commissioner of Administration

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STATE OF LOUISIANA
QUARTERLY ACCOUNTS RECEIVABLE REPORT

Background

Louisiana Revised Statute 39:79(C) mandated (1) the reporting of accounts receivable information by major revenue source, age, collectibility, and by all relevant billing and collection activity on receivables and debt owed the State by state agencies and component reporting units on a quarterly basis; (2) the development of the format for reporting this information; and (3) the maintenance of detailed data included in the report sufficient to analyze such receivables and the effectiveness of the collection procedures by each state agency and component reporting unit. These agencies are to submit a reporting package no later than 45 days after the end of each quarter. In December 2009, new reporting requirements and schedules were established starting with the March 2010 quarter. The new quarterly reporting package 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 the 3 years are no longer reported as long-term receivables but are transferred to an outside collection service or written off for reporting purposes and are not shown in this report.

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

Quarterly Write-off Disclosure – This schedule requires the disclosure, by revenue source, of accounts written off during the quarter with a specific reason as to why there was a write-off of the account(s). Write-offs authorize a state agency or reporting component unit to transfer an account to a dormant file and discontinue reporting the receivable, but it does not constitute a forgiveness of the debt. The authorized quarterly

write-offs are determined within each agency by their board or committee. It is presented only in the long-term receivables section of the report.

New Reporting Requirements – The new Accounts Receivable report for the agencies has several changes 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. Changed from five schedules to three schedules,
5. No allowance for estimated uncollectible amounts, and
6. Changed the timeframe of the receivables from unlimited reporting to reporting only three years of outstanding receivables.

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

Previous Reporting Requirements – The previous requirements were based on the quarter's ending balance only. It consisted of the following schedules:

1. A summary of the receivables,
2. A list of the gross receivables, amounts past due, uncollectible and write-offs by agency, and
3. The activity for the receivables over 180 days past due by agency.

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

STATE OF LOUISIANA
Accounts Receivable Summary
For the Quarter Ended 03/31/2011

	Current Receivables (Under 180 days)	Long-Term Receivables (Over 180 days)	Total/Balance of Receivables
12/31/2010 Balance (gross)	\$ 672,136,294	\$ 784,379,306	\$ 1,456,515,600
Additions (net of contractual agreements, discounts etc.)	843,837,033	--	843,837,033
Reclassification from Current to Long-Term	(292,417,817)	292,417,817	--
Collections:			
1-90 days	489,427,714	--	489,427,714
90 -180 days	228,858,781	--	228,858,781
Over 180 days	--	188,166,801	188,166,801
Write-offs	--	36,867,911	36,867,911
Transferred to Outside Collection	--	12,154,939	12,154,939
03/31/2011 Balance of Receivables	<u>\$ 505,269,015</u>	<u>\$ 839,607,472</u>	<u>\$ 1,344,876,487</u>

Total Receivables for the Quarter (Current and Long-Term)	\$ 2,300,352,633
Total Collections for the Quarter (Current and Long-Term)	\$ 906,453,296

Disposition of Receivables, if the funds were collected

Amount Budgeted for Self-Generated	\$ 305,202,693
Amount Estimated to be Retained by State General Fund	542,929,388
Amount Due to the Federal Government	260,334,818
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>236,409,588</u>
	<u>\$ 1,344,876,487</u>

See Details on pages 4-12

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 03/31/2011

Agency	12/31/2010		Collections		Moved to Long-Term Receivables	3/31/2011 Balance (Under 180 days)
	Balance (Under 180 days)	Additions	1-90 days	91-180 days		
<u>Boards & Commissions</u>						
Board of Certified Public Accountants	\$ 42,273	\$ 354	\$ 3,250	\$ --	\$ --	\$ 39,377
State Plumbing Board of Louisiana	135	785	--	320	230	370
LA Used Motor Vehicle Commission	4,100	22,000	--	--	4,100	22,000
LA State Board of Veterinary Medicine	--	7,230	7,230	--	--	--
Louisiana Tax Free Shopping Commission	254,917	602,793	213,138	238,515	13,312	392,745
Louisiana State Board of Cosmetology	2,430	3,220	805	175	1,005	3,665
Total Boards & Commissions	\$ 303,855	\$ 636,382	\$ 224,423	\$ 239,010	\$ 18,647	\$ 458,157
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 66,059,061	\$ 27,107,386	\$ 70,105,968	\$ 5,956,705	\$ 778,847	\$ 16,324,927
LSU - Alexandria	1,447,968	6,000,500	6,736,131	55,565	136,816	519,956
University of New Orleans	5,753,860	52,542,914	48,388,213	2,570,291	588,690	6,749,580
LSU Health Sciences Center - New Orleans	13,812,231	10,048,270	11,534,433	604,011	360,774	11,361,283
LSU - Eunice	3,341,505	306,625	273	9,994	11,476	3,626,387
LSU - Shreveport	1,414,873	1,635,431	2,487,647	49,947	137,155	375,555
Pennington Biomedical Research Center	1,941,660	523,892	826,517	3,000	3,170	1,632,865
LSU Health Sciences Center - HCSD	9,091,237	18,365,489	4,380,218	1,398,071	9,910,770	11,767,667
LSU Health Sciences Center - Shreveport	5,721,322	53,596,642	32,310,255	--	19,132,478	7,875,231
Baton Rouge Community College	2,652,659	--	622,665	--	--	2,029,994
Southern University - Baton Rouge	2,683,945	888,974	1,841,265	9,926	105,208	1,616,520
Southern University - New Orleans	2,549,223	4,539,311	2,623,350	1,607,859	1,402,892	1,454,433
Southern University - Shreveport	254,402	9,240,439	9,077,455	136,420	117,982	162,984
Nicholls State University	18,875,384	28,898,510	27,889,928	17,726,867	--	2,157,099
Grambling State University	619,214	2,346,179	508,287	80,587	352,130	2,024,389
Louisiana Tech University	1,682,269	32,529,372	32,128,166	43,798	126,361	1,913,316
McNeese State University	13,976,314	4,046,114	16,095,617	147,746	604,510	1,174,555
University of Louisiana @ Monroe	18,000,057	3,488,490	18,338,326	373,895	--	2,776,326
Northwestern State University	21,484,183	2,370,447	18,990,269	--	2,396,691	2,467,670
Southeastern Louisiana University	31,407,994	9,992,113	38,113,806	1,268,942	648,247	1,369,112
University of Louisiana @ Lafayette	427,041	1,653,983	1,683,260	--	67,149	330,615
Delgado Community College	15,759,281	1,345,181	9,561,927	--	1,628,385	5,914,150
Nunez Community College	422,470	247,066	377,978	--	165,096	126,462
Bossier Parish Community College	5,203,427	774,993	2,244,168	11,551	1,989,044	1,733,657
South Louisiana Community College	2,335,775	618,445	1,995,966	98,740	81,448	778,066
River Parishes Community College	109,397	(3,930)	26,720	3,416	30,552	44,779
Louisiana Delta Community College	154,840	146,732	52,086	3,343	102,753	143,390
LCTCS - Louisiana Technical College	1,181,983	1,387,662	1,406,102	336,698	137,126	689,719
L E Fletcher Technical Community College	17,863	47,398	37,729	--	5,142	22,390
SOWELA Technical Community College	492,154	257,030	109,744	67,625	--	571,815
Total Colleges & Universities	\$ 248,873,592	\$ 274,941,658	\$ 360,494,469	\$ 32,564,997	\$ 41,020,892	\$ 89,734,892

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 03/31/2011

Agency	12/31/2010 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	3/31/2011 Balance (Under 180 days)
			1-90 days	91-180 days		
State Agencies						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	--
Mental Health Advocacy Service	711	464	--	--	--	1,175
Louisiana Tax Commission	526,573	236	468,949	--	236	57,624
Division of Administration	4,223,746	4,257,510	101,625	4,100,895	23,413	4,255,323
Office of Coastal Protection & Restoration	--	4,620	4,620	--	--	--
Louisiana Stadium & Exposition District	206,060	1,194,803	971,785	57,988	30,609	340,481
Department of Veterans Affairs	67,359	5,737	49,746	1,404	3,399	18,547
Southwest LA War Veterans Home	383,203	114,036	26,460	117,510	104,181	249,088
Northwest LA War Veterans Home	222,852	648,916	420,641	25,336	113,607	312,184
Southeast LA War Veterans Home	83,870	140,666	35,354	28,564	--	160,618
Secretary of State	321,485	--	277,959	22,510	6,298	14,718
Office of Attorney General	429,107	1,747,217	65,824	40,355	1,410,030	660,115
State Treasurer	114,946	180,034	190,173	12,363	--	92,444
Public Service Commission	3,800	2,250	2,250	--	3,800	--
Agriculture and Forestry	56,197	488,874	219,630	18,763	119,775	186,903
Department of Insurance	213,904	14,664	75,460	5,379	540	147,189
LA Economic Development Corporation	1,298,915	33,782	67,500	--	--	1,265,197
Louisiana State Racing Commission	4,785	1,900	515	100	605	5,465
Office of Financial Institutions	908,875	129,213	903,602	--	--	134,486
Department of Culture, Recreation, & Tourism	1,181	2,316	154	--	2,519	824
Department of Transportation & Development	9,587,035	10,343,563	6,845,781	14,241	2,084,447	10,986,129
Department of Health and Hospitals	135,202,881	347,354,503	47,196,403	171,695,200	127,784,808	135,880,973
Department of Children & Family Services	69,952,920	85,567,992	38,108,118	328,237	41,333,926	75,750,631
Office of Juvenile Justice	167,174	71,272	6,403	6,085	51,916	174,042
Corrections - Adult Probation and Parole	5,587,148	4,429,417	4,822,913	--	15,248	5,178,404
Department of Public Safety	679,750	3,692,920	3,641,388	180,531	122,068	428,683
DNR - Office of the Secretary	50,470	945,510	33,778	4,553	883,725	73,924
DNR - Office of Conservation	1,677,523	2,016,743	1,514,195	1,030,753	26,156	1,123,162
DNR - Office of Mineral Resources	2,013,554	5,839,363	4,324,929	23,229	678	3,504,081
DNR - Office of Coastal Management	246,631	375,858	112,541	12,129	79,808	418,011
Department of Revenue	182,191,218	92,503,047	14,545,520	16,633,245	74,766,689	168,748,811
Louisiana Workforce Commission	1,786,561	550,804	1,970	--	1,156,300	1,179,095
Department of Wildlife and Fisheries	39,960	57,706	9,825	11,302	4,970	71,569
Ethics Administration	146,128	129,680	56,690	5,340	45,116	168,662
LA School For Math Science and the Arts	21,179	--	21,179	--	--	--
Louisiana Educational Television Authority	65,996	154,077	144,100	730	--	75,243
Board of Regents	13,930	58,411	4,831	--	--	67,510
Louisiana Universities Marine Consortium	148,715	--	46,665	41,762	32,735	27,553
DOE - Management and Finance	647	658	200	75	322	708
DOE - Subgrantee Assistance	26,190	17,622	--	14,719	9,641	19,452
DOE - Recovery School District	817,663	473,167	89,279	86,444	37,093	1,078,014

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 03/31/2011

Agency	12/31/2010	Additions	Collections		Moved to Long-Term Receivables	3/31/2011
	Balance (Under 180 days)		1-90 days	91-180 days		Balance (Under 180 days)
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	--	--	--	--	--	--
Office of Risk Management	--	340	--	--	340	--
Administrative Services	274	178	178	274	--	--
Louisiana Property Assistance Agency	69,589	368,119	306,126	69,589	238	61,755
Federal Property Assistance Agency	123,450	349,148	204,630	123,425	25	144,518
Office of Telecommunications Management	111,997	112,457	162,076	6,740	1,493	54,145
Prison Enterprises	304,811	959,761	837,971	--	9,346	417,255
Office of Aircraft Services	17,676	35,841	339	16,945	313	35,920
Department of Environmental Quality	2,840,208	2,883,598	1,788,547	1,318,059	1,111,865	1,505,335
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 422,958,847	\$ 568,258,993	\$ 128,708,822	\$ 196,054,774	\$ 251,378,278	\$ 415,075,966
Grand Total	\$ 672,136,294	\$ 843,837,033	\$ 489,427,714	\$ 228,858,781	\$ 292,417,817	\$ 505,269,015

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 03/31/2011

Agency	12/31/2010 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	3/31/2011 Balance (Over 180 days)
<u>Boards & Commissions</u>						
Board of Certified Public Accountants	\$ 2,637	\$ --	\$ --	\$ --	\$ --	2,637
State Plumbing Board of Louisiana	4,845	230	745	--	--	4,330
LA Used Motor Vehicle Commission	8,624	4,100	1,544	1,600	--	9,580
LA State Board of Veterinary Medicine	--	--	--	--	--	--
Louisiana Tax Free Shopping Commission	30,143	13,312	14,686	--	--	28,769
Louisiana State Board of Cosmetology	4,235	1,005	175	--	--	5,065
Total Boards & Commissions	\$ 50,484	\$ 18,647	\$ 17,150	\$ 1,600	\$ --	\$ 50,381
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 5,117,028	\$ 778,847	\$ 339,112	\$ --	\$ --	5,556,763
LSU - Alexandria	451,411	136,816	83,371	--	620	504,236
University of New Orleans	2,424,147	588,690	287,968	--	360,864	2,364,005
LSU Health Sciences Center - New Orleans	921,805	360,774	57,884	--	156,763	1,067,932
LSU - Eunice	202,893	11,476	587	--	27,430	186,352
LSU - Shreveport	320,037	137,155	39,981	--	--	417,211
Pennington Biomedical Research Center	37,284	3,170	--	--	--	40,454
LSU Health Sciences Center - HCSD	7,131,082	9,910,770	1,102,400	--	8,391,194	7,548,258
LSU Health Sciences Center - Shreveport	3,356,670	19,132,478	18,957,998	--	--	3,531,150
Baton Rouge Community College	71	--	--	71	--	--
Southern University - Baton Rouge	2,895,259	105,208	158,637	--	--	2,841,830
Southern University - New Orleans	930,344	1,402,892	--	--	610,568	1,722,668
Southern University - Shreveport	2,564,290	117,982	369,985	--	140,060	2,172,227
Nicholls State University	--	--	--	--	--	--
Grambling State University	7,468,070	352,130	174,260	--	311,242	7,334,698
Louisiana Tech University	512,006	126,361	54,684	2,362	--	581,321
McNeese State University	1,465,122	604,510	379,249	10,149	--	1,680,234
University of Louisiana @ Monroe	1,336,732	--	62,915	10	--	1,273,807
Northwestern State University	1,723,018	2,396,691	1,340,576	10,587	--	2,768,546
Southeastern Louisiana University	3,304,302	648,247	136,719	--	196,810	3,619,020
University of Louisiana @ Lafayette	13,958	67,149	--	--	--	81,107
Delgado Community College	5,558,192	1,628,385	967,321	--	--	6,219,256
Nunez Community College	115,918	165,096	3,342	--	49,764	227,908
Bossier Parish Community College	788,052	1,989,044	1,411,513	108,652	1,048,396	208,535
South Louisiana Community College	240,395	81,448	11,929	--	--	309,914
River Parishes Community College	227,150	30,552	13,547	--	--	244,155
Louisiana Delta Community College	175,461	102,753	6,815	--	--	271,399
LCTCS - Louisiana Technical College	386,172	137,126	24,355	16,707	--	482,236
L E Fletcher Technical Community College	1,296	5,142	--	--	--	6,438
SOWELA Technical Community College	173,244	--	11,242	--	--	162,002
Total Colleges & Universities	\$ 49,841,409	\$ 41,020,892	\$ 25,996,390	\$ 148,538	\$ 11,293,711	\$ 53,423,662

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 03/31/2011

<u>Agency</u>	<u>12/31/2010 Balance (Over 180 days)</u>	<u>Moved from Current Receivables</u>	<u>Collections</u>	<u>Write-offs</u>	<u>Transferred to Outside Collection</u>	<u>3/31/2011 Balance (Over 180 days)</u>
State Agencies						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	4,880	--	--	--	--	4,880
Louisiana Tax Commission	112,045	236	49,981	23,808	--	38,492
Division of Administration	114,212	23,413	--	--	--	137,625
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Louisiana Stadium & Exposition District	2,210	30,609	713	--	--	32,106
Department of Veterans Affairs	9,123	3,399	9,516	--	--	3,006
Southwest LA War Veterans Home	214,595	104,181	133,360	6,570	--	178,846
Northwest LA War Veterans Home	356,675	113,607	7,709	16,344	--	446,229
Southeast LA War Veterans Home	61,846	--	4,321	--	--	57,525
Secretary of State	18,340	6,298	--	--	24,638	--
Office of Attorney General	5,814,737	1,410,030	335,029	349,619	--	6,540,119
State Treasurer	70,052	--	--	--	--	70,052
Public Service Commission	18,650	3,800	--	--	--	22,450
Agriculture and Forestry	260,137	119,775	140	--	--	379,772
Department of Insurance	333,938	540	58,099	22,500	--	253,879
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	1,770	605	1,175	--	--	1,200
Office of Financial Institutions	1,750	--	--	--	--	1,750
Department of Culture, Recreation, & Tourism	31	2,519	--	--	--	2,550
Department of Transportation & Development	36,615,556	2,084,447	69,929	11,717,673	--	26,912,401
Department of Health and Hospitals	250,290,259	127,784,808	101,330,477	24,520,016	--	252,224,574
Department of Children & Family Services	138,771,048	41,333,926	46,431,452	735	--	133,672,787
Office of Juvenile Justice	3,091,100	51,916	99,086	--	--	3,043,930
Corrections - Adult Probation and Parole	23,491,939	15,248	--	--	--	23,507,187
Department of Public Safety	2,708,992	122,068	78,160	--	--	2,752,900
DNR - Office of the Secretary	769,900	883,725	32,000	--	--	1,621,625
DNR - Office of Conservation	162,333	26,156	6,811	--	--	181,678
DNR - Office of Mineral Resources	308,760	678	8,641	--	--	300,797
DNR - Office of Coastal Management	268,867	79,808	--	--	--	348,675
Department of Revenue	265,225,897	74,766,689	12,636,815	--	826,949	326,528,822
Louisiana Workforce Commission	2,014,892	1,156,300	--	--	--	3,171,192
Department of Wildlife and Fisheries	226,594	4,970	4,547	13,207	--	213,810
Ethics Administration	201,357	45,116	4,370	45,808	--	196,295
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	--	--	--	--	--	--
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	4,336	32,735	32,735	--	--	4,336
DOE - Management and Finance	2,822	322	25	--	--	3,119
DOE - Subgrantee Assistance	--	9,641	--	--	9,641	--
DOE - Recovery School District	905,427	37,093	226,884	--	--	715,636

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 03/31/2011

<u>Agency</u>	<u>12/31/2010 Balance (Over 180 days)</u>	<u>Moved from Current Receivables</u>	<u>Collections</u>	<u>Write-offs</u>	<u>Transferred to Outside Collection</u>	<u>3/31/2011 Balance (Over 180 days)</u>
DOE - Special School District	10,222	--	6,094	--	--	4,128
Office of Group Benefits	115,142	--	225	--	--	114,917
Office of Risk Management	--	340	--	--	--	340
Administrative Services	--	--	--	--	--	--
Louisiana Property Assistance Agency	--	238	--	--	--	238
Federal Property Assistance Agency	--	25	--	--	--	25
Office of Telecommunications Management	--	1,493	--	1,493	--	--
Prison Enterprises	26,839	9,346	1,307	--	--	34,878
Office of Aircraft Services	4,485	313	--	--	--	4,798
Department of Environmental Quality	1,873,795	1,111,865	583,660	--	--	2,402,000
District Attorneys and Assistants	1,860	--	--	--	--	1,860
Total State Agencies	\$ 734,487,413	\$ 251,378,278	\$ 162,153,261	\$ 36,717,773	\$ 861,228	\$ 786,133,429
Grand Total	\$ 784,379,306	\$ 292,417,817	\$ 188,166,801	\$ 36,867,911	\$ 12,154,939	\$ 839,607,472

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 03/31/2011

<u>Agency</u>	<u>Amount Budgeted for Self-Generated</u>	<u>Amount Estimated to be Retained by State General Fund</u>	<u>Amount Due to the Federal Government</u>	<u>Amount Due to Other Funds</u>
<u>Boards & Commissions</u>				
Board of Certified Public Accountants	\$ 42,014	\$ --	\$ --	--
State Plumbing Board of Louisiana	4,700	--	--	--
LA Used Motor Vehicle Commission	31,580	--	--	--
LA State Board of Veterinary Medicine	--	--	--	--
Louisiana Tax Free Shopping Commission	421,514	--	--	--
Louisiana State Board of Cosmetology	8,730	--	--	--
Total Boards & Commissions	\$ 508,538	\$ --	\$ --	--

Colleges & Universities

LSU - Baton Rouge	\$ 21,881,690	\$ --	\$ --	--
LSU - Alexandria	1,024,192	--	--	--
University of New Orleans	9,113,585	--	--	--
LSU Health Sciences Center - New Orleans	12,429,215	--	--	--
LSU - Eunice	3,812,739	--	--	--
LSU - Shreveport	792,766	--	--	--
Pennington Biomedical Research Center	1,673,319	--	--	--
LSU Health Sciences Center - HCSD	19,315,925	--	--	--
LSU Health Sciences Center - Shreveport	11,406,381	--	--	--
Baton Rouge Community College	2,029,994	--	--	--
Southern University - Baton Rouge	4,414,009	44,341	--	--
Southern University - New Orleans	3,177,101	--	--	--
Southern University - Shreveport	2,335,211	--	--	--
Nicholls State University	2,157,099	--	--	--
Grambling State University	9,359,087	--	--	--
Louisiana Tech University	2,494,637	--	--	--
McNeese State University	2,854,789	--	--	--
University of Louisiana @ Monroe	4,050,133	--	--	--
Northwestern State University	5,236,216	--	--	--
Southeastern Louisiana University	4,988,132	--	--	--
University of Louisiana @ Lafayette	411,722	--	--	--
Delgado Community College	12,133,406	--	--	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 03/31/2011

<u>Agency</u>	<u>Amount Budgeted for Self-Generated</u>	<u>Amount Estimated to be Retained by State General Fund</u>	<u>Amount Due to the Federal Government</u>	<u>Amount Due to Other Funds</u>
Nunez Community College	354,370	--	--	--
Bossier Parish Community College	1,033,148	909,044	--	--
South Louisiana Community College	1,087,980	--	--	--
River Parishes Community College	288,934	--	--	--
Louisiana Delta Community College	414,789	--	--	--
LCTCS - Louisiana Technical College	1,171,955	--	--	--
L E Fletcher Technical Community College	28,828	--	--	--
SOWELA Technical Community College	733,817	--	--	--
Total Colleges & Universities	\$ 142,205,169	\$ 953,385	\$ --	\$ --

State Agencies

Office of the Governor	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	--	6,055	--	--
Louisiana Tax Commission	96,116	--	--	--
Division of Administration	22,145	4,127,630	243,173	--
Office of Coastal Protection & Restoration	--	--	--	--
Louisiana Stadium & Exposition District	372,587	--	--	--
Department of Veterans Affairs	21,553	--	--	--
Southwest LA War Veterans Home	427,934	--	--	--
Northwest LA War Veterans Home	758,413	--	--	--
Southeast LA War Veterans Home	218,143	--	--	--
Secretary of State	14,718	--	--	--
Office of Attorney General	--	--	--	7,200,234
State Treasurer	162,496	--	--	--
Public Service Commission	--	--	--	22,450
Agriculture and Forestry	429,515	--	--	137,160
Department of Insurance	1,451	399,617	--	--
LA Economic Development Corporation	1,265,197	--	--	--
Louisiana State Racing Commission	6,490	175	--	--
Office of Financial Institutions	136,236	--	--	--
Department of Culture, Recreation, & Tourism	3,374	--	--	--
Department of Transportation & Development	1,113,657	--	--	36,784,873
Department of Health and Hospitals	--	151,384,613	236,720,934	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 03/31/2011

<u>Agency</u>	<u>Amount Budgeted for Self-Generated</u>	<u>Amount Estimated to be Retained by State General Fund</u>	<u>Amount Due to the Federal Government</u>	<u>Amount Due to Other Funds</u>
Department of Children & Family Services	9,365,852	1,283,634	23,298,544	175,475,388
Office of Juvenile Justice	--	952,693	--	2,265,279
Corrections - Adult Probation and Parole	21,801,049	6,884,542	--	--
Department of Public Safety	122,760	317,833	--	2,740,990
DNR - Office of the Secretary	19,404	--	--	1,676,145
DNR - Office of Conservation	--	--	--	1,304,840
DNR - Office of Mineral Resources	--	--	--	3,804,878
DNR - Office of Coastal Management	14,467	--	--	752,219
Department of Revenue	118,777,364	376,500,269	--	--
Louisiana Workforce Commission	4,301,918	--	48,369	--
Department of Wildlife and Fisheries	--	--	--	285,379
Ethics Administration	364,957	--	--	--
LA School For Math Science and the Arts	--	--	--	--
Louisiana Educational Television Authority	21,762	--	--	53,481
Board of Regents	67,510	--	--	--
Louisiana Universities Marine Consortium	31,889	--	--	--
DOE - Management and Finance	1,784	514	1,529	--
DOE - Subgrantee Assistance	--	--	19,452	--
DOE - Recovery School District	1,793,650	--	--	--
DOE - Special School District	--	1,311	2,817	--
Office of Group Benefits	--	114,917	--	--
Office of Risk Management	--	340	--	--
Administrative Services	--	--	--	--
Louisiana Property Assistance Agency	61,993	--	--	--
Federal Property Assistance Agency	144,543	--	--	--
Office of Telecommunications Management	54,145	--	--	--
Prison Enterprises	452,133	--	--	--
Office of Aircraft Services	40,718	--	--	--
Department of Environmental Quality	1,063	--	--	3,906,272
District Attorneys and Assistants	--	1,860	--	--
Total State Agencies	\$ 162,488,986	\$ 541,976,003	\$ 260,334,818	\$ 236,409,588
Grand Total	\$ 305,202,693	\$ 542,929,388	\$ 260,334,818	\$ 236,409,588

STATE OF LOUISIANA
Schedule of Accounts Receivable Composite Totals by Agency
For the Quarter Ended 03/31/2011

<u>Agency</u>	<u>Total Beginning Balance (Current and Long-Term)</u>	<u>Total Collections (Current and Long-Term)</u>	<u>Total Ending Balance (Current and Long-Term)</u>
<u>Boards & Commissions</u>			
Board of Certified Public Accountants	\$ 44,910	\$ 3,250	\$ 42,014
State Plumbing Board of Louisiana	4,980	1,065	4,700
LA Used Motor Vehicle Commission	12,724	1,544	31,580
LA State Board of Veterinary Medicine	--	7,230	--
Louisiana Tax Free Shopping Commission	285,060	466,339	421,514
Louisiana State Board of Cosmetology	6,665	1,155	8,730
Total Boards & Commissions	\$ 354,339	\$ 480,583	\$ 508,538
<u>Colleges & Universities</u>			
LSU - Baton Rouge	\$ 71,176,089	\$ 76,401,785	\$ 21,881,690
LSU - Alexandria	1,899,379	6,875,067	1,024,192
University of New Orleans	8,178,007	51,246,472	9,113,585
LSU Health Sciences Center - New Orleans	14,734,036	12,196,328	12,429,215
LSU - Eunice	3,544,398	10,854	3,812,739
LSU - Shreveport	1,734,910	2,577,575	792,766
Pennington Biomedical Research Center	1,978,944	829,517	1,673,319
LSU Health Sciences Center - HCSD	16,222,319	6,880,689	19,315,925
LSU Health Sciences Center - Shreveport	9,077,992	51,268,253	11,406,381
Baton Rouge Community College	2,652,730	622,665	2,029,994
Southern University - Baton Rouge	5,579,204	2,009,828	4,458,350
Southern University - New Orleans	3,479,567	4,231,209	3,177,101
Southern University - Shreveport	2,818,692	9,583,860	2,335,211
Nicholls State University	18,875,384	45,616,795	2,157,099
Grambling State University	8,087,284	763,134	9,359,087
Louisiana Tech University	2,194,275	32,226,648	2,494,637
McNeese State University	15,441,436	16,622,612	2,854,789
University of Louisiana @ Monroe	19,336,789	18,775,136	4,050,133
Northwestern State University	23,207,201	20,330,845	5,236,216
Southeastern Louisiana University	34,712,296	39,519,467	4,988,132
University of Louisiana @ Lafayette	440,999	1,683,260	411,722
Delgado Community College	21,317,473	10,529,248	12,133,406

STATE OF LOUISIANA
Schedule of Accounts Receivable Composite Totals by Agency
For the Quarter Ended 03/31/2011

<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>
Nunez Community College	538,388	381,320	354,370
Bossier Parish Community College	5,991,479	3,667,232	1,942,192
South Louisiana Community College	2,576,170	2,106,635	1,087,980
River Parishes Community College	336,547	43,683	288,934
Louisiana Delta Community College	330,301	62,244	414,789
LCTCS - Louisiana Technical College	1,568,155	1,767,155	1,171,955
L E Fletcher Technical Community College	19,159	37,729	28,828
SOWELA Technical Community College	665,398	188,611	733,817
Total Colleges & Universities	\$ 298,715,001	\$ 419,055,856	\$ 143,158,554

State Agencies

Office of the Governor	\$ --	\$ --	\$ --
Mental Health Advocacy Service	5,591	--	6,055
Louisiana Tax Commission	638,618	518,930	96,116
Division of Administration	4,337,958	4,202,520	4,392,948
Office of Coastal Protection & Restoration	--	4,620	--
Louisiana Stadium & Exposition District	208,270	1,030,486	372,587
Department of Veterans Affairs	76,482	60,666	21,553
Southwest LA War Veterans Home	597,798	277,330	427,934
Northwest LA War Veterans Home	579,527	453,686	758,413
Southeast LA War Veterans Home	145,716	68,239	218,143
Secretary of State	339,825	300,469	14,718
Office of Attorney General	6,243,844	441,208	7,200,234
State Treasurer	184,998	202,536	162,496
Public Service Commission	22,450	2,250	22,450
Agriculture and Forestry	316,334	238,533	566,675
Department of Insurance	547,842	138,938	401,068
LA Economic Development Corporation	1,298,915	67,500	1,265,197
Louisiana State Racing Commission	6,555	1,790	6,665
Office of Financial Institutions	910,625	903,602	136,236
Department of Culture, Recreation, & Tourism	1,212	154	3,374
Department of Transportation & Development	46,202,591	6,929,951	37,898,530
Department of Health and Hospitals	385,493,140	320,222,080	388,105,547

STATE OF LOUISIANA
Schedule of Accounts Receivable Composite Totals by Agency
For the Quarter Ended 03/31/2011

<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 Children & Family Services	208,723,968	84,867,807	209,423,418
Office of Juvenile Justice	3,258,274	111,574	3,217,972
Corrections - Adult Probation and Parole	29,079,087	4,822,913	28,685,591
Department of Public Safety	3,388,742	3,900,079	3,181,583
DNR - Office of the Secretary	820,370	70,331	1,695,549
DNR - Office of Conservation	1,839,856	2,551,759	1,304,840
DNR - Office of Mineral Resources	2,322,314	4,356,799	3,804,878
DNR - Office of Coastal Management	515,498	124,670	766,686
Department of Revenue	447,417,115	43,815,580	495,277,633
Louisiana Workforce Commission	3,801,453	1,970	4,350,287
Department of Wildlife and Fisheries	266,554	25,674	285,379
Ethics Administration	347,485	66,400	364,957
LA School For Math Science and the Arts	21,179	21,179	--
Louisiana Educational Television Authority	65,996	144,830	75,243
Board of Regents	13,930	4,831	67,510
Louisiana Universities Marine Consortium	153,051	121,162	31,889
DOE - Management and Finance	3,469	300	3,827
DOE - Subgrantee Assistance	26,190	14,719	19,452
DOE - Recovery School District	1,723,090	402,607	1,793,650
DOE - Special School District	10,222	6,094	4,128
Office of Group Benefits	115,142	225	114,917
Office of Risk Management	--	--	340
Administrative Services	274	452	--
Louisiana Property Assistance Agency	69,589	375,715	61,993
Federal Property Assistance Agency	123,450	328,055	144,543
Office of Telecommunications Management	111,997	168,816	54,145
Prison Enterprises	331,650	839,278	452,133
Office of Aircraft Services	22,161	17,284	40,718
Department of Environmental Quality	4,714,003	3,690,266	3,907,335
District Attorneys and Assistants	1,860	--	1,860
Total State Agencies	\$ 1,157,446,260	\$ 486,916,857	\$ 1,201,209,395
Grand Total	\$ 1,456,515,600	\$ 906,453,296	\$ 1,344,876,487

STATE OF LOUISIANA

NOTES TO THE ACCOUNTS RECEIVABLE REPORT

Summary of Significant Policies and Procedures:

- A. Scope of Reporting – This report includes information related to receivables and debt owed to the State of Louisiana for the quarter. Receivables included are those of various departments, agencies, and other organizational units that are within the control and authority of Louisiana Legislature and/or constitutional officers of the State of Louisiana using the criteria established by Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*.
- B. Purpose – Quarterly Accounts Receivable Reporting is necessary to provide a summary of the status of the State's receivables and related collections activity by agency. The primary purpose of this report is to provide information concerning the State's receivables in order to determine the effectiveness of state agency receivables management. Receivables management consists of accounting for outstanding receivables, collection of receivables owed the State, and methods to minimize the amounts "estimated to be uncollectible and eventually" written off.
- C. Basis of Accounting – Accounts Receivable are recognized when goods are delivered or services are performed but collection has not occurred or when an amount to be claimed by the State as future cash can be reasonably estimated. These reports include only those amounts identifiable for each quarter. Receivables are reported by revenue source, for example, amounts due from vendors, receivables from individuals, and major state revenue items such as sales tax and severance tax. Receivables are reported at gross (net of contractual agreements, corrections, errors, discounts and other adjustments) with no provision for allowance for uncollectible receivables. This report does not include receivables due under the Louisiana Employment Security Law because of the enabling legislation. In addition, receivables from the federal government are not included, as the collectibility of these receivables is assured. Also, the report does not include inter-agency or intra-agency receivables.
- D. Presentation – This report consist of 5 schedules – accounts receivable summary, current receivables activity, long-term receivables activity, the disposition of the receivables if the funds were collected, and composite totals by the report date. This report should be used as intended by the current law, R.S. 39:79(C). This report is a performance report of the debt owed to the state and it is not intended to be a financial statement presentation in accordance with Government GAAP reporting.
- E. Accounts Receivable Quarterly Report – The differences and/or improvements to the report are as follows:

1. This report presents the complete accounts receivable cycle (beginning balance, additions, collections, and ending balance) and the disposition of the receivable while the old report presented only the ending balance, uncollectible accounts, and accounts written off.
 2. This report does not allow the agency to report their receivables based on 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 changed the Health Sciences Centers reporting of their write-offs. The old reporting would report contractual agreements adjustments as write-offs each quarter now it is reported as an adjustment of the quarter's additions.
 4. This report changed the reporting from unlimited to only three years in order to separate the accounts into two sections. The first section are accounts that are within the normal collection cycle and should be collected within a reasonably short period of time, while the second section are accounts that will probably be transferred to a collection agency or eventually written off.
 5. Since this report does not report receivables over 3 years old, any amounts that are collected from receivables over 3 years old will not be reported as collections on this report.
- F. Third Party Collection Service – Receivables that are over 3 years old are transferred to a third party collection service for more aggressive collection process. The agencies are still ultimately responsible for the receivables while the receivables are at the Third Party Collection Service. Third Party Collection Service may be the State's Attorney General Office, a central government collection unit, or a private collection agency.
- G. Other Disclosures – The amount for the Louisiana State University Health Sciences Center, Health Care Services Division, includes amounts for seven of the state's general medical facilities while LSUHSC-Shreveport includes amounts for 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.