



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

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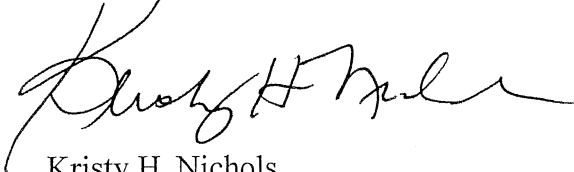
of the total write-offs this quarter due to the 3 year reporting period limitation and are deemed uncollectible. The remaining 3.45% of the total write-offs are reported by various state agencies this quarter which is due to the 3 year reporting period limitation.

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

Kristy H. Nichols
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. 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

| | <u>Current Receivables (Under 180 days)</u> | <u>Long-Term Receivables (Over 180 days)</u> | <u>Total/Balance of Receivables</u> |
|--|---|--|---|
| 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

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

| Agency | 03/31/2013 | | Collections | | Moved to Long-Term Receivables | 06/30/2013 Balance (Under 180 days) |
|---|--------------------------|-----------------------|-----------------------|----------------------|--------------------------------|-------------------------------------|
| | Balance (Under 180 days) | Additions | 1-90 days | 91-180 days | | |
| <u>Boards & Commissions</u> | | | | | | |
| 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 |
| Total Boards & Commissions | \$ 279,154 | \$ 650,029 | \$ 203,195 | \$ 247,302 | \$ 4,826 | 473,860 |
| <u>Colleges & Universities</u> | | | | | | |
| 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 |
| Total Colleges & Universities | \$ 116,597,723 | \$ 250,452,993 | \$ 147,008,272 | \$ 35,643,009 | \$ 57,099,235 | 127,300,200 |

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 | | |
| State Agencies | | | | | | |
| 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 Impair | -- | 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

| <u>Agency</u> | 03/31/2013 Balance | Additions | Collections | | Moved to Long-Term Receivables | 06/30/2013 Balance |
|---|-----------------------|-------------------------|-----------------------|-----------------------|--------------------------------------|-----------------------|
| | (Under 180 days) | | 1-90 days | 91-180 days | | (Under 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 | -- | -- | -- | -- | -- | -- |
| Total State Agencies | \$ 494,861,610 | \$ 999,420,011 | \$ 109,310,385 | \$ 712,674,556 | \$ 197,097,760 | \$ 475,198,920 |
| Grand Total | \$ 611,738,487 | \$ 1,250,523,033 | \$ 256,521,852 | \$ 748,564,867 | \$ 254,201,821 | \$ 602,972,980 |

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) |
|---|--|--------------------------------------|----------------------|----------------------|---|--|
| <u>Boards & Commissions</u> | | | | | | |
| 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 |
| Total Boards & Commissions | \$ 111,330 | \$ 4,826 | \$ 23,824 | \$ 15,928 | \$ -- | \$ 76,404 |
| <u>Colleges & Universities</u> | | | | | | |
| 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 |
| Total Colleges & Universities | \$ 68,241,153 | \$ 57,099,235 | \$ 14,433,078 | \$ 13,072,982 | \$ 28,494,518 | \$ 69,339,810 |

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) |
|--|--|--------------------------------------|-------------|------------|---|--|
| State Agencies | | | | | | |
| 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

| <u>Agency</u> | <u>03/31/2013 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>06/30/2013 Balance (Over 180 days)</u> |
|---|---|---|-----------------------|----------------------|--|---|
| 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 | -- | -- | -- | -- | -- | -- |
| Total State Agencies | <u>\$ 468,556,585</u> | <u>\$ 197,097,760</u> | <u>\$ 186,384,421</u> | <u>\$ 25,869,224</u> | <u>\$ 9,517,488</u> | <u>\$ 443,883,212</u> |
| Grand Total | <u>\$ 536,909,068</u> | <u>\$ 254,201,821</u> | <u>\$ 200,841,323</u> | <u>\$ 38,958,134</u> | <u>\$ 38,012,006</u> | <u>\$ 513,299,426</u> |

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

| <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 | \$ 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 | -- | -- | -- |
| Total Boards & Commissions | \$ 550,264 | \$ -- | \$ -- | \$ -- |
| <u>Colleges & Universities</u> | | | | |
| 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

| <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 | 1,659,846 | 2,036,371 | -- | -- |
| South Louisiana Community College | 972,057 | -- | -- | -- |
| River Parishes Community College | 275,422 | -- | -- | -- |
| Louisiana Delta 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 | 247,734 | -- | -- | -- |
| Total Colleges & Universities | \$ 194,603,639 | \$ 2,036,371 | \$ -- | \$ -- |
| <u>State Agencies</u> | | | | |
| 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

| <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 | -- | 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 | -- | -- | -- | -- |
| Total State Agencies | \$ 139,689,140 | \$ 305,220,746 | \$ 195,318,337 | \$ 278,853,909 |
| Grand Total | \$ 334,843,043 | \$ 307,257,117 | \$ 195,318,337 | \$ 278,853,909 |

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> |
|---|--------------------------------|----------------------------------|-------------------|---|--|
| <u>Boards & Commissions</u> | | | | | |
| 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 | -- | -- | -- |
| Total Boards & Commissions | 327 | 294 | 70 | -- | -- |
| <u>Colleges & Universities</u> | | | | | |
| LSU - Baton Rouge | 12,761 | 7,054 | 1,263 | -- | -- |
| 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

| <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 | 2,824 | 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 | -- | -- | -- | -- | -- |
| Northshore Technical Community College | 128,380 | 160,788 | 287,265 | -- | -- |
| Central LA Technical Community College | -- | -- | -- | -- | -- |
| Total Colleges & Universities | <u>531,765</u> | <u>489,114</u> | <u>294,333</u> | <u>1,607</u> | <u>95,258</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 Impaired | 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 | -- | -- | -- | -- | -- |
| Total State Agencies | <u>353,548</u> | <u>430,435</u> | <u>121,394</u> | <u>107</u> | <u>25</u> |
| Grand Total | <u>885,640</u> | <u>919,843</u> | <u>415,797</u> | <u>1,714</u> | <u>95,283</u> |

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 06/30/2013

| Agency | Total Beginning Balance (Current and Long-Term) | Total Collections (Current and Long-Term) | Total Ending Balance (Current and Long-Term) |
|---|--|--|---|
| <u>Boards & Commissions</u> | | | |
| Board of Certified Public Accountants | \$ 23,121 | \$ 6,503 | \$ 88,511 |
| State Plumbing Board of Louisiana | 6,895 | -- | 6,895 |
| LA Used Motor Vehicle Commission | 90,725 | 44,375 | 61,950 |
| Louisiana Tax Free Shopping Commission | 257,714 | 422,098 | 381,129 |
| Louisiana State Board of Cosmetology | 12,029 | 1,345 | 11,779 |
| Total Boards & Commissions | \$ 390,484 | \$ 474,321 | \$ 550,264 |
| <u>Colleges & Universities</u> | | | |
| LSU - Baton Rouge | \$ 27,243,225 | \$ 35,202,941 | \$ 22,916,633 |
| LSU - Alexandria | 2,923,563 | 1,590,034 | 4,909,894 |
| University of New Orleans | 4,268,047 | 13,483,945 | 6,322,532 |
| LSU Health Sciences Center - New Orleans | 12,368,993 | 10,927,403 | 25,192,906 |
| LSU - Eunice | 7,681,659 | 144,537 | 2,896,933 |
| LSU - Shreveport | 1,151,089 | 1,514,721 | 1,241,299 |
| Pennington Biomedical Research Center | 1,679,887 | 3,195,259 | 3,692,324 |
| LSU Health Sciences Center - HCSD | 24,259,702 | 14,015,881 | 20,108,503 |
| LSU Health Sciences Center - Shreveport | 28,513,219 | 29,980,638 | 32,121,200 |
| Baton Rouge Community College | 5,636,900 | 915,831 | 5,299,841 |
| Southern University - Baton Rouge | 5,681,370 | 9,809,900 | 4,610,765 |
| Southern University - New Orleans | 3,178,381 | 2,009,383 | 3,069,242 |
| Southern University - Shreveport | 2,011,151 | 1,662,364 | 2,340,399 |
| Nicholls State University | 3,702,782 | 24,542,108 | 3,484,993 |
| Grambling State University | 5,388,377 | 3,830,797 | 5,642,742 |
| Louisiana Tech University | 2,710,181 | 12,158,850 | 3,221,771 |
| McNeese State University | 3,474,268 | 4,435,730 | 4,199,683 |
| University of Louisiana @ Monroe | 3,922,249 | 6,955,203 | 4,845,012 |
| Northwestern State University | 6,127,944 | 2,458,477 | 6,388,702 |
| Southeastern Louisiana University | 5,324,050 | 8,389,061 | 5,592,075 |
| University of Louisiana @ Lafayette | 6,144,339 | 2,650,542 | 7,168,917 |
| Delgado Community College | 10,301,537 | 1,268,289 | 10,930,203 |
| Nunez Community College | 462,869 | 291,057 | 286,928 |

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 06/30/2013

| <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 | 4,558,825 | 1,096,451 | 3,696,217 |
| South Louisiana Community College | 972,057 | -- | 972,057 |
| River Parishes Community College | 153,176 | 20,756 | 275,422 |
| Louisiana Delta Community College | 1,530,698 | 898,449 | 1,558,307 |
| LCTCS - Louisiana Technical College | 1,203,007 | 233,834 | 1,331,297 |
| L E Fletcher Technical Community College | 539,721 | 3,382,333 | 392,955 |
| SOWELA Technical Community College | 1,188,708 | -- | 1,188,708 |
| Northshore Technical Community College | 289,168 | 19,585 | 493,816 |
| Central LA Technical Community College | 247,734 | -- | 247,734 |
| Total Colleges & Universities | \$ 184,838,876 | \$ 197,084,359 | \$ 196,640,010 |

State Agencies

| | | | |
|--|------------|-----------|------------|
| Mental Health Advocacy Service | \$ -- | \$ -- | -- |
| Louisiana Tax Commission | 100,170 | 118,009 | 42,502 |
| Division of Administration | 136,304 | 162,649 | 76,190 |
| Office of Coastal Protection & Restoration | -- | 1,000 | -- |
| Louisiana Stadium & Exposition District | 129,016 | 628,703 | 228,700 |
| Department of Veterans Affairs | 42,679 | 4,427 | 56,298 |
| Southwest LA War Veterans Home | 403,113 | 786,038 | 398,306 |
| Northwest LA War Veterans Home | 1,766,905 | 556,420 | 1,988,370 |
| Southeast LA War Veterans Home | 360,017 | 799,848 | 305,801 |
| Secretary of State | 113,606 | 1,678,224 | 1,323,848 |
| Office of Attorney General | 6,708,733 | 262,909 | 6,849,210 |
| State Treasurer | 24,797 | 102,085 | 25,109 |
| Public Service Commission | 10,685 | 18,065 | 10,870 |
| Agriculture and Forestry | 348,069 | 1,000,084 | 214,360 |
| Department of Insurance | 1,449,480 | 361,147 | 2,655,513 |
| LA Economic Development Corporation | 1,029,855 | 80,400 | 956,520 |
| Louisiana State Racing Commission | 16,570 | 8,250 | 14,395 |
| Office of Financial Institutions | 185,451 | 155,911 | 191,894 |
| Department of Culture, Recreation, & Tourism | 2,456 | -- | 1,910 |
| Department of Transportation & Development | 38,812,163 | 7,650,336 | 43,760,062 |

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 06/30/2013

| Agency | Total Beginning Balance (Current and Long-Term) | Total Collections (Current and Long-Term) | Total Ending Balance (Current and Long-Term) |
|--|--|--|---|
| Department of Health and Hospitals | 357,155,485 | 92,563,047 | 309,145,014 |
| Department of Children & Family Services | 227,406,074 | 43,596,000 | 228,981,092 |
| Office of Juvenile Justice | 3,637,118 | 42,844 | 3,758,496 |
| Corrections - Adult Probation and Parole | 41,307,562 | 5,707,433 | 42,880,156 |
| Department of Public Safety | 3,846,405 | 521,789 | 3,819,519 |
| DNR - Office of the Secretary | 3,693,849 | 367,826 | 3,632,769 |
| DNR - Office of Conservation | 1,558,085 | 652,365 | 1,526,170 |
| DNR - Office of Mineral Resources | 6,119,217 | 835,368 | 6,118,846 |
| DNR - Office of Coastal Management | 1,796,148 | 701,275 | 1,666,612 |
| Department of Revenue | 251,234,810 | 827,695,801 | 237,499,215 |
| Louisiana Workforce Commission | 3,314,807 | 921,930 | 2,460,092 |
| Department of Wildlife and Fisheries | 566,631 | 36,629 | 9,181,770 |
| Ethics Administration | 1,111,589 | 115,465 | 1,194,154 |
| Louisiana Schools for the Deaf and Visually Impaired | -- | -- | 151 |
| LA School For Math Science and the Arts | -- | -- | -- |
| Louisiana Educational Television Authority | 93,050 | 408,868 | 72,115 |
| Board of Regents | -- | -- | 68,021 |
| Louisiana Universities Marine Consortium | 521,344 | 410,193 | 378,364 |
| DOE - Management and Finance | 19,901 | 5,245 | 15,079 |
| DOE - Subgrantee Assistance | 19,059 | 6,220 | 32,977 |
| DOE - Recovery School District | 2,848,094 | 1,845,381 | 2,216,575 |
| DOE - Special School District | 769 | 769 | -- |
| Office of Group Benefits | 329,305 | 3,650 | 325,655 |
| Office of Risk Management | -- | -- | -- |
| Administrative Services | 6,837 | 11,683 | 10,828 |
| Louisiana Property Assistance Agency | 32,049 | 301,033 | 132,279 |
| Federal Property Assistance Agency | 60,565 | 415,510 | 147,382 |
| Office of Telecommunications Management | 47,392 | 131,228 | 41,224 |
| Prison Enterprises | 321,617 | 1,206,938 | 299,505 |
| Office of Aircraft Services | 29,053 | 24,969 | 11,587 |
| Department of Environmental Quality | 4,701,311 | 15,465,398 | 4,366,627 |
| District Attorneys and Assistants | -- | -- | -- |
| Total State Agencies | \$ 963,418,195 | \$ 1,008,369,362 | \$ 919,082,132 |
| Grand Total | \$ 1,148,647,555 | \$ 1,205,928,042 | \$ 1,116,272,406 |

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.