

BOBBY JINDAL
GOVERNOR



KRISTY H. NICHOLS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of the Commissioner

July 2, 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 **March 31, 2014**. Not included in the report are the Judiciary and the Legislature. In a letter dated March 6, 1997, from the Second Circuit Court of Appeal, Louisiana Revised Statute (LRS) 39:4 (B) is cited, that the Judiciary and the Legislature do not fall under the jurisdiction of the Division of Administration. The House of Representatives and the Senate have cited LRS 39:2(1) which gives the definition of a state agency. Both the House of Representatives and the Senate contend that the reporting requirement is not applicable to them, as they are not state agencies.

The report consists of: a Schedule of Accounts Receivable for the State, a Schedule of Current Receivables Activity by Agency, a Schedule of Long-Term Receivables Activity by Agency, a Schedule of Accounts Receivable Disposition by Agency, a Schedule of Number of Accounts by Agency, and a Schedule of Detail Account Balances by Agency for Beginning Balance, Collections, and Ending Balance. These schedules are explained in the "notes to the account receivable report section" of this report.

The accounts receivable write-off reported this quarter is \$6,763,768 and is reported in the long-term section of the report only. These write-offs represent the amounts that are uncollectible by the agency and/or exceed the 3 year reporting period required of the receivables report. Department of Health and Hospitals reported 36.71% of the total write-offs this quarter due to the receivables being uncollectible and continuing collection efforts not being cost effective.

The Honorable James R. "Jim" Fannin

Page 2

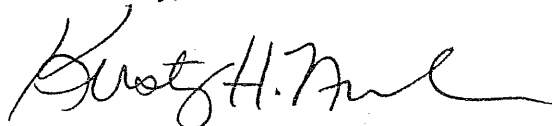
July 2, 2014

Department of Transportation and Development reported 24.97% of the total write-offs this quarter due to the 3 year reporting period limitation. Department of Children and Family Services, Fraud and Recovery Section, reported 6.54% of the total write-offs this quarter due to the 3 year reporting period limitation. Department of Insurance reported 15.05% of the total write-offs this quarter due to companies being insolvent and in liquidation proceedings. Office of the Attorney General reported 12.71% of the total write-offs this quarter due to the receivables being over 3 years when they are transferred to the office for collections. Colleges and Universities reported 2.70% of the total write-offs this quarter due to the 3 year reporting period limitation and are deemed uncollectible. The remaining 7.86% of the total write-offs are reported by various state agencies this quarter due to the 3 year reporting period limitation.

South Louisiana Community College and Central Louisiana Technical Community College did not submit a report for this quarter so there is no activity reported. The balances shown are as of the quarter ending March 31, 2013 and December 31, 2013, respectively.

If you have any questions concerning the information presented in this report, please contact 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 Manager
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

TABLE OF CONTENTS

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

STATE OF LOUISIANA
QUARTERLY ACCOUNTS RECEIVABLE REPORT

Background

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

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

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

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

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

STATE OF LOUISIANA
QUARTERLY ACCOUNTS RECEIVABLE REPORT

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

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

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

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

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

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

STATE OF LOUISIANA
Accounts Receivable Summary
For the Quarter Ended 03/31/2014

	Current Receivables (Under 180 days)	Long-Term Receivables (Over 180 days)	Total/Balance of Receivables
12/31/2013 Balance (gross)	\$ 832,597,763	\$ 434,501,631	\$ 1,267,099,394
Adjustment to Beginning Balance	--	--	--
12/31/2013 Balance (restatement)	832,597,763	434,501,631	1,267,099,394
Additions (net of contractual agreements,	1,426,388,818	--	1,426,388,818
Reclassification from Current to Long-Term	(378,701,988)	378,701,988	--
Collections:			
1-90 days	622,576,803	--	622,576,803
90 -180 days	642,980,790	--	642,980,790
Over 180 days	--	195,216,451	195,216,451
Write-offs	--	6,763,768	6,763,768
Transferred to Outside Collection	--	99,616,587	99,616,587
03/31/2014 Balance of Receivables	<u>\$ 614,727,000</u>	<u>\$ 511,606,813</u>	<u>\$ 1,126,333,813</u>

Total Receivables for the Quarter (Current and Long-Term)	\$ 2,693,488,212
Total Collections for the Quarter (Current and Long-Term)	\$ 1,460,774,044

Disposition of Receivables, if the funds were collected

Amount Budgeted for Self-Generated	\$ 300,017,931
Amount Estimated to be Retained by State General Fund	311,409,576
Amount Due to the Federal Government	256,555,117
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>258,351,189</u>
	<u>\$ 1,126,333,813</u>

See Details on pages 4-12

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 03/31/2014

Agency	12/31/2013 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	03/31/2014 Balance (Under 180 days)
			1-90 days	91-180 days		
Boards & Commissions						
Addictive Disorder Regulatory Authority	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Board of Certified Public Accountants	110,922	125	--	--	--	111,047
State Plumbing Board of Louisiana	1,460	1,225	265	--	375	2,045
LA Used Motor Vehicle Commission	14,250	52,135	12,885	--	--	53,500
Louisiana Tax Free Shopping Commission	459,878	711,309	286,351	438,628	6,156	440,052
Louisiana State Board of Cosmetology	1,774	2,910	1,400	285	615	2,384
Total Boards & Commissions	\$ 588,284	\$ 767,704	\$ 300,901	\$ 438,913	\$ 7,146	\$ 609,028
Colleges & Universities						
LSU - Baton Rouge	\$ 92,152,005	\$ 45,046,684	\$ 105,565,632	\$ 7,644,878	\$ 1,307,827	\$ 22,680,352
LSU - Alexandria	2,470,068	1,146,907	2,487,412	381,853	290,356	457,354
University of New Orleans	1,784,758	35,209,301	34,899,776	218,867	360,947	1,514,469
LSU Health Sciences Center - New Orleans	20,111,100	22,543,826	17,467,925	1,939,599	139,239	23,108,163
LSU - Eunice	2,700,593	811,027	2,339,400	130	62,512	1,109,578
LSU - Shreveport	2,227,589	4,964,767	6,041,155	402,727	87,422	661,052
Pennington Biomedical Research Center	4,696,310	3,959,360	3,922,572	1,227,864	46,665	3,458,569
LSU Health Sciences Center - HCSD	3,307,733	2,448,570	1,010,084	504,236	1,299,147	2,942,836
LSU Health Sciences Center - Shreveport	6,723,467	9,452,886	7,519,573	1,155,556	2,788,656	4,712,568
Baton Rouge Community College	15,188,006	372,787	8,504,805	--	322,528	6,733,460
Southern University - Baton Rouge	27,682,818	22,732,502	45,454,498	66,572	239,202	4,655,048
Southern University - New Orleans	604,048	16,860,502	11,706,123	5,016,910	208,814	532,703
Southern University - Shreveport	4,179,466	12,135,867	15,534,379	205,262	497,960	77,732
Nicholls State University	23,470,106	39,318,360	37,919,680	22,461,361	1,029,075	1,378,350
Grambling State University	3,173,121	40,132,578	37,627,212	1,502,198	863,225	3,313,064
Louisiana Tech University	2,089,226	41,216,915	39,877,341	32,900	83,787	3,312,113
McNeese State University	22,146,280	2,112,366	21,498,452	169,724	321,606	2,268,864
University of Louisiana @ Monroe	28,977,812	12,617,485	39,382,815	388,078	8,425	1,815,979
Northwestern State University	6,525,166	1,139,522	2,574,821	--	2,986,127	2,103,740
Southeastern Louisiana University	39,102,912	13,077,602	48,463,731	1,325,310	813,596	1,577,877
University of Louisiana @ Lafayette	1,816,412	4,012,107	1,586,665	--	695,045	3,546,809
Delgado Community College	3,060,492	2,951,984	274,745	--	2,914,973	2,822,758
Nunez Community College	1,286,035	1,000	1,058,849	--	65,064	163,122
Bossier Parish Community College	10,161,867	1,060,185	1,087,264	723,898	7,421,681	1,989,209
South Louisiana Community College	706,439	--	--	--	--	706,439
River Parishes Community College	82,263	11,423	3,615	6,253	77,455	6,363
Louisiana Delta Community College	3,574,684	676,830	2,854,766	727,063	271,331	398,354
LCTCS - Louisiana Technical College	1,476,759	802,909	1,048,134	--	158,258	1,073,276
L E Fletcher Technical Community College	2,227,216	7,177,300	8,556,958	--	--	847,558
SOWELA Technical Community College	1,775,650	512,592	1,419,911	254,968	170,445	442,918
Northshore Technical Community College	117,617	431,210	41,475	--	183,930	323,422
Central LA Technical Community College	233,103	--	--	--	--	233,103
Total Colleges & Universities	\$ 335,831,121	\$ 344,937,354	\$ 507,729,768	\$ 46,356,207	\$ 25,715,298	\$ 100,967,202

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 03/31/2014

Agency	12/31/2013 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	03/31/2014 Balance (Under 180 days)
			1-90 days	91-180 days		
State Agencies						
Mental Health Advocacy Service	\$ 221	\$ --	\$ 175	\$ --	\$ --	46
Louisiana Tax Commission	636,361	37	550,423	--	--	85,975
Division of Administration	22,377	91,554	53,605	18,202	412	41,712
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Military Department	--	--	--	--	--	--
Louisiana Stadium & Exposition District	28,857	1,259,314	1,194,929	41,217	16,025	36,000
Department of Veterans Affairs	50,215	34,986	6,680	6,680	18,366	53,475
Northeast LA War Veterans Home	83,388	657,095	598,427	20,536	30,021	91,499
Southwest LA War Veterans Home	278,232	877,719	615,245	100,764	209,286	230,656
Northwest LA War Veterans Home	1,616,409	783,462	466,588	19,848	128,915	1,784,520
Southeast LA War Veterans Home	325,061	817,093	756,092	14,364	--	371,698
Secretary of State	853,678	1,298,041	1,638,588	--	--	513,131
Office of Attorney General	5,944,761	7,284,268	88,212	54,544	336,441	12,749,832
Department of Treasury/State Bond Commission	14,034	88,104	49,727	1,027	--	51,384
Public Service Commission	17,210	12,500	26,400	--	1,310	2,000
Agriculture and Forestry	364,420	907,206	1,054,718	41,267	3,962	171,679
Department of Insurance	453,590	22,926	50,799	2,331	339,685	83,701
LA Economic Development Corporation	834,537	9,095	83,400	--	--	760,232
Louisiana State Racing Commission	2,800	4,325	400	100	150	6,475
Office of Financial Institutions	938,685	162,825	938,685	--	--	162,825
Department of Culture, Recreation, & Tourism	330	142	--	170	160	142
Department of Transportation & Development	5,717,827	8,055,905	5,178,345	336,206	1,315,489	6,943,692
Department of Health and Hospitals	324,529,019	105,822,519	3,517,433	73,057,508	11,969,581	341,807,016
Department of Children & Family Services	73,885,316	47,207,574	213,596	76,397	46,079,359	74,723,538
Office of Juvenile Justice	137,497	75,381	4,001	5,003	146,697	57,177
Corrections - Adult Probation and Parole	5,733,619	4,805,745	5,845,533	--	(192,235)	4,886,066
Department of Public Safety	382,879	395,291	253,252	55,604	82,835	386,479
DNR - Office of the Secretary	453,567	141,975	132,269	6,015	500	456,758
DNR - Office of Conservation	1,599,182	3,370,444	1,687,955	2,401,144	54,230	826,297
DNR - Office of Mineral Resources	781,179	607,148	599,594	6,270	6,026	776,437
DNR - Office of Coastal Management	110,842	334,226	266,476	22,191	42,293	114,108
Department of Revenue	56,100,445	880,056,188	72,627,653	513,425,960	291,207,603	58,895,417
Louisiana Workforce Commission	6,820,364	133,378	6,866,884	16,897	703	69,258
Department of Wildlife and Fisheries	181,913	157,225	12,463	46,844	17,301	262,530
Ethics Administration	708,695	74,560	80,716	8,681	131,524	562,334
Louisiana Schools for the Deaf and Visually Impair	--	--	--	--	--	--
LA School For Math Science and the Arts	9,263	--	--	9,263	--	--
Louisiana Educational Television Authority	190,272	395,455	428,472	7,558	--	149,697
Board of Regents	11,374	--	11,074	300	--	--
Louisiana Universities Marine Consortium	190,234	141,379	14,557	29,563	37,666	249,827
DOE - Management and Finance	720	500	125	50	370	675
DOE - Subgrantee Assistance	24,820	63,560	--	--	88,380	--
DOE - Recovery School District	713,236	45,318	591,050	76,482	24,157	66,865

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

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 03/31/2014

Agency	12/31/2013 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	03/31/2014 Balance (Under 180 days)
			1-90 days	91-180 days		
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	4,248	6,675	6,675	--	4,248	--
Office of Risk Management	--	--	--	--	--	--
Administrative Services	31,875	40,112	28,510	28,387	2,945	12,145
Louisiana Property Assistance Agency	17,372	270,455	245,932	17,222	--	24,673
Federal Property Assistance Agency	101,485	328,874	172,054	86,585	--	171,720
Office of Telecommunications Management	45,371	127,555	126,269	2,761	318	43,578
Prison Enterprises	312,924	1,415,659	1,241,946	--	--	486,637
Office of Aircraft Services	7,403	34,532	16,150	7,001	401	18,383
Department of Environmental Quality	4,910,251	12,265,435	6,204,057	6,134,728	874,420	3,962,481
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 496,178,358	\$ 1,080,683,760	\$ 114,546,134	\$ 596,185,670	\$ 352,979,544	\$ 513,150,770
Grand Total	\$ 832,597,763	\$ 1,426,388,818	\$ 622,576,803	\$ 642,980,790	\$ 378,701,988	\$ 614,727,000

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 03/31/2014

Agency	12/31/2013 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	03/31/2014 Balance (Over 180 days)
<u>Boards & Commissions</u>						
Addictive Disorder Regulatory Authority	\$ 4,294	\$ --	\$ 178	\$ --	\$ --	4,116
Board of Certified Public Accountants	--	--	--	--	--	--
State Plumbing Board of Louisiana	3,590	375	--	--	--	3,965
LA Used Motor Vehicle Commission	39,550	--	19,200	--	--	20,350
Louisiana Tax Free Shopping Commission	14,316	6,156	3,141	--	--	17,331
Louisiana State Board of Cosmetology	10,245	615	390	--	--	10,470
Total Boards & Commissions	\$ 71,995	\$ 7,146	\$ 22,909	\$ --	\$ --	\$ 56,232
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 6,019,982	\$ 1,307,827	\$ 634,450	\$ --	\$ --	6,693,359
LSU - Alexandria	268,229	290,356	2,250	--	38,867	517,468
University of New Orleans	1,842,072	360,947	179,412	--	1,392,256	631,351
LSU Health Sciences Center - New Orleans	1,151,573	139,239	85,651	--	1,910	1,203,251
LSU - Eunice	93,741	62,512	8,243	--	50,355	97,655
LSU - Shreveport	703,089	87,422	17,115	--	--	773,396
Pennington Biomedical Research Center	504,046	46,665	21,457	--	--	529,254
LSU Health Sciences Center - HCSD	8,269,648	1,299,147	1,817,458	--	--	7,751,337
LSU Health Sciences Center - Shreveport	9,640,009	2,788,656	808,220	--	2,410,913	9,209,532
Baton Rouge Community College	13,804	322,528	--	--	--	336,332
Southern University - Baton Rouge	3,910,439	239,202	1,624,622	--	--	2,525,019
Southern University - New Orleans	3,367,264	208,814	656,156	--	--	2,919,922
Southern University - Shreveport	1,662,625	497,960	334,998	--	--	1,825,587
Nicholls State University	1,604,610	1,029,075	71,452	--	409,323	2,152,910
Grambling State University	1,796,969	863,225	31,728	--	564,379	2,064,087
Louisiana Tech University	816,598	83,787	50,028	134	--	850,223
McNeese State University	1,998,122	321,606	74,933	2,831	--	2,241,964
University of Louisiana @ Monroe	2,920,746	8,425	81,781	83	--	2,847,307
Northwestern State University	3,469,870	2,986,127	1,474,494	92,649	--	4,888,854
Southeastern Louisiana University	3,576,241	813,596	52,420	--	18,207	4,319,210
University of Louisiana @ Lafayette	573,256	695,045	368,517	--	633,304	266,480
Delgado Community College	9,215,111	2,914,973	1,030,883	61,278	--	11,037,923
Nunez Community College	42,212	65,064	27,878	--	--	79,398
Bossier Parish Community College	2,695,440	7,421,681	5,364,850	25,478	925,808	3,800,985
South Louisiana Community College	265,618	--	--	--	--	265,618
River Parishes Community College	119,938	77,455	8,996	--	154,844	33,553
Louisiana Delta Community College	914,541	271,331	30,949	--	--	1,154,923
LCTCS - Louisiana Technical College	350,927	158,258	65,053	--	--	444,132
L E Fletcher Technical Community College	3,832	--	--	--	--	3,832
SOWELA Technical Community College	735,670	170,445	86,570	--	--	819,545
Northshore Technical Community College	125,234	183,930	3,915	--	113,089	192,160
Central LA Technical Community College	30,902	--	--	--	--	30,902
Total Colleges & Universities	\$ 68,702,358	\$ 25,715,298	\$ 15,014,479	\$ 182,453	\$ 6,713,255	\$ 72,507,469

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 03/31/2014

Agency	12/31/2013 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	03/31/2014 Balance (Over 180 days)
State Agencies						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	15,936	--	324	--	--	15,612
Division of Administration	48,672	412	--	475	--	48,609
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Military Department	--	--	--	--	--	--
Louisiana Stadium & Exposition District	56,112	16,025	19,955	--	--	52,182
Department of Veterans Affairs	19,290	18,366	390	--	--	37,266
Northeast LA War Veterans Home	70,521	30,021	1,355	27,923	--	71,264
Southwest LA War Veterans Home	178,039	209,286	36,625	8,354	--	342,346
Northwest LA War Veterans Home	715,346	128,915	31,913	5	--	812,343
Southeast LA War Veterans Home	97,337	--	4,872	--	--	92,465
Secretary of State	501	--	100	--	--	401
Office of Attorney General	2,181,858	336,441	87,123	859,949	--	1,571,227
Department of Treasury/State Bond Commission	10,775	--	--	--	--	10,775
Public Service Commission	2,435	1,310	--	--	--	3,745
Agriculture and Forestry	94,156	3,962	240	--	--	97,878
Department of Insurance	768,063	339,685	1,836	1,018,109	11,800	76,003
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	13,075	150	400	--	--	12,825
Office of Financial Institutions	46,006	--	--	--	--	46,006
Department of Culture, Recreation, & Tourism	2,300	160	170	--	--	2,290
Department of Transportation & Development	13,920,074	1,315,489	250,149	1,689,028	--	13,296,386
Department of Health and Hospitals	61,164,568	11,969,581	2,566,249	2,482,863	1,307,151	66,777,886
Department of Children & Family Services	160,286,144	46,079,359	40,523,252	442,562	--	165,399,689
Office of Juvenile Justice	3,550,944	146,697	71,708	--	--	3,625,933
Corrections - Adult Probation and Parole	41,852,924	(192,235)	--	--	--	41,660,689
Department of Public Safety	3,534,541	82,835	28,158	--	--	3,589,218
DNR - Office of the Secretary	1,995,710	500	420,904	--	--	1,575,306
DNR - Office of Conservation	358,647	54,230	6,041	--	--	406,836
DNR - Office of Mineral Resources	15,380	6,026	7,523	--	--	13,883
DNR - Office of Coastal Management	865,397	42,293	211	--	--	907,479
Department of Revenue	69,416,435	291,207,603	134,940,785	--	91,444,297	134,238,956
Louisiana Workforce Commission	338,682	703	70,950	14,445	--	253,990
Department of Wildlife and Fisheries	498,714	17,301	7,127	31,283	--	477,605
Ethics Administration	247,596	131,524	13,659	1,475	51,704	312,282
Louisiana Schools for the Deaf and Visually Impair	131	--	10	--	--	121
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	--	--	--	--	--	--
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	29,260	37,666	2,420	--	--	64,506
DOE - Management and Finance	10,344	370	2,112	140	--	8,462
DOE - Subgrantee Assistance	17,896	88,380	--	2,622	88,380	15,274
DOE - Recovery School District	684,925	24,157	140,924	--	--	568,158

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

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 03/31/2014

Agency	12/31/2013 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	03/31/2014 Balance (Over 180 days)
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	323,694	4,248	1,365	--	--	326,577
Office of Risk Management	--	--	--	--	--	--
Administrative Services	111	2,945	--	--	--	3,056
Louisiana Property Assistance Agency	--	--	--	--	--	--
Federal Property Assistance Agency	--	--	--	--	--	--
Office of Telecommunications Management	47	318	222	78	--	65
Prison Enterprises	17,130	--	1,785	--	--	15,345
Office of Aircraft Services	1,190	401	1,115	--	--	476
Department of Environmental Quality	2,276,372	874,420	937,091	2,004	--	2,211,697
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 365,727,278	\$ 352,979,544	\$ 180,179,063	\$ 6,581,315	\$ 92,903,332	\$ 439,043,112
Grand Total	\$ 434,501,631	\$ 378,701,988	\$ 195,216,451	\$ 6,763,768	\$ 99,616,587	\$ 511,606,813

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 03/31/2014

Agency	Amount Budgeted for Self-Generated	Amount Estimated to be Retained by State General Fund	Amount Due to the Federal Government	Amount Due to Other Funds
<u>Boards & Commissions</u>				
Addictive Disorder Regulatory Authority	\$ 4,116	\$ --	\$ --	\$ --
Board of Certified Public Accountants	111,047	--	--	--
State Plumbing Board of Louisiana	6,010	--	--	--
LA Used Motor Vehicle Commission	73,850	--	--	--
Louisiana Tax Free Shopping Commission	457,383	--	--	--
Louisiana State Board of Cosmetology	12,854	--	--	--
Total Boards & Commissions	\$ 665,260	\$ --	\$ --	\$ --
<u>Colleges & Universities</u>				
LSU - Baton Rouge	\$ 29,373,711	\$ --	\$ --	\$ --
LSU - Alexandria	974,822	--	--	--
University of New Orleans	2,145,820	--	--	--
LSU Health Sciences Center - New Orleans	24,311,414	--	--	--
LSU - Eunice	1,207,233	--	--	--
LSU - Shreveport	1,434,448	--	--	--
Pennington Biomedical Research Center	3,987,823	--	--	--
LSU Health Sciences Center - HCSD	10,694,173	--	--	--
LSU Health Sciences Center - Shreveport	13,922,100	--	--	--
Baton Rouge Community College	7,069,792	--	--	--
Southern University - Baton Rouge	7,180,067	--	--	--
Southern University - New Orleans	3,452,625	--	--	--
Southern University - Shreveport	1,903,319	--	--	--
Nicholls State University	3,531,260	--	--	--
Grambling State University	5,377,151	--	--	--
Louisiana Tech University	4,162,336	--	--	--
McNeese State University	4,510,828	--	--	--
University of Louisiana @ Monroe	4,663,286	--	--	--
Northwestern State University	6,992,594	--	--	--
Southeastern Louisiana University	5,897,087	--	--	--
University of Louisiana @ Lafayette	3,813,289	--	--	--
Delgado Community College	13,860,681	--	--	--
Nunez Community College	242,520	--	--	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 03/31/2014

<u>Agency</u>	<u>Amount Budgeted for Self-Generated</u>	<u>Amount Estimated to be Retained by State General Fund</u>	<u>Amount Due to the Federal Government</u>	<u>Amount Due to Other Funds</u>
Bossier Parish Community College	2,523,681	3,266,513	--	--
South Louisiana Community College	972,057	--	--	--
River Parishes Community College	39,916	--	--	--
Louisiana Delta Community College	1,553,277	--	--	--
LCTCS - Louisiana Technical College	1,517,408	--	--	--
L E Fletcher Technical Community College	851,390	--	--	--
SOWELA Technical Community College	1,262,463	--	--	--
Northshore Technical Community College	515,582	--	--	--
Central LA Technical Community College	264,005	--	--	--
Total Colleges & Universities	\$ 170,208,158	\$ 3,266,513	\$ --	\$ --

State Agencies

Mental Health Advocacy Service	\$ --	\$ 46	\$ --	\$ --
Louisiana Tax Commission	101,587	--	--	--
Division of Administration	40,994	49,327	--	--
Office of Coastal Protection & Restoration	--	--	--	--
Military Department	--	--	--	--
Louisiana Stadium & Exposition District	88,182	--	--	--
Department of Veterans Affairs	90,741	--	--	--
Northeast LA War Veterans Home	162,763	--	--	--
Southwest LA War Veterans Home	573,002	--	--	--
Northwest LA War Veterans Home	2,596,863	--	--	--
Southeast LA War Veterans Home	464,163	--	--	--
Secretary of State	513,532	--	--	--
Office of Attorney General	--	--	--	14,321,059
Department of Treasury/State Bond Commission	62,159	--	--	--
Public Service Commission	--	--	--	5,745
Agriculture and Forestry	135,893	--	--	133,664
Department of Insurance	17,837	141,867	--	--
LA Economic Development Corporation	760,232	--	--	--
Louisiana State Racing Commission	18,900	400	--	--
Office of Financial Institutions	208,831	--	--	--
Department of Culture, Recreation, & Tourism	2,432	--	--	--
Department of Transportation & Development	1,210,829	--	--	19,029,249

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 03/31/2014

Agency	Amount Budgeted for Self-Generated	Amount Estimated to be Retained by State General Fund	Amount Due to the Federal Government	Amount Due to Other Funds
Department of Health and Hospitals	5,023,307	153,151,625	250,409,970	--
Department of Children & Family Services	25,438,226	881,268	6,123,083	207,680,650
Office of Juvenile Justice	--	1,619,640	--	2,063,470
Corrections - Adult Probation and Parole	35,375,534	11,171,221	--	--
Department of Public Safety	610,820	334,251	--	3,030,626
DNR - Office of the Secretary	32,560	--	--	1,999,504
DNR - Office of Conservation	--	--	--	1,233,133
DNR - Office of Mineral Resources	--	--	--	790,320
DNR - Office of Coastal Management	--	--	--	1,021,587
Department of Revenue	53,542,252	139,592,121	--	--
Louisiana Workforce Commission	323,248	--	--	--
Department of Wildlife and Fisheries	--	--	--	740,135
Ethics Administration	--	874,616	--	--
Louisiana Schools for the Deaf and Visually Impaired	--	104	--	17
LA School For Math Science and the Arts	--	--	--	--
Louisiana Educational Television Authority	21,685	--	--	128,012
Board of Regents	--	--	--	--
Louisiana Universities Marine Consortium	314,333	--	--	--
DOE - Management and Finance	2,347	--	6,790	--
DOE - Subgrantee Assistance	--	--	15,274	--
DOE - Recovery School District	635,023	--	--	--
DOE - Special School District	--	--	--	--
Office of Group Benefits	--	326,577	--	--
Office of Risk Management	--	--	--	--
Administrative Services	15,201	--	--	--
Louisiana Property Assistance Agency	24,673	--	--	--
Federal Property Assistance Agency	171,720	--	--	--
Office of Telecommunications Management	43,643	--	--	--
Prison Enterprises	501,982	--	--	--
Office of Aircraft Services	18,859	--	--	--
Department of Environmental Quality	160	--	--	6,174,018
District Attorneys and Assistants	--	--	--	--
Total State Agencies	\$ 129,144,513	\$ 308,143,063	\$ 256,555,117	\$ 258,351,189
Grand Total	\$ 300,017,931	\$ 311,409,576	\$ 256,555,117	\$ 258,351,189

STATE OF LOUISIANA
Schedule of the Number of Accounts by Agency
For the Quarter Ended 03/31/2014

<u>Agency</u>	<u>Current Receivables</u>	<u>Long-Term Receivables</u>	<u>Write-offs</u>	<u>Transferred to AG's office</u>	<u>Transferred to Outside Collection</u>
<u>Boards & Commissions</u>					
Addictive Disorder Regulatory Authority	--	1	--	--	--
Board of Certified Public Accountants	8	--	--	--	--
State Plumbing Board of Louisiana	11	24	--	--	--
LA Used Motor Vehicle Commission	9	2	--	--	--
Louisiana Tax Free Shopping Commission	262	202	--	--	--
Louisiana State Board of Cosmetology	30	123	--	--	--
Total Boards & Commissions	320	352	--	--	--
<u>Colleges & Universities</u>					
LSU - Baton Rouge	18,079	8,785	--	--	1,490
LSU - Alexandria	1,237	996	--	96	681
University of New Orleans	823	2,214	--	1,239	--
LSU Health Sciences Center - New Orleans	9,871	2,656	--	--	--
LSU - Eunice	986	434	--	67	--
LSU - Shreveport	409	905	--	--	129
Pennington Biomedical Research Center	647,741	30	--	--	--
LSU Health Sciences Center - HCSD	13,763	141,456	--	--	--
LSU Health Sciences Center - Shreveport	255,295	227,916	--	--	19,684
Baton Rouge Community College	3,712	--	--	--	--
Southern University - Baton Rouge	4,283	2,491	--	--	--
Southern University - New Orleans	432	350	--	--	--
Southern University - Shreveport	991	1,807	--	--	--
Nicholls State University	3,150	9,006	--	190	--
Grambling State University	1,882	887	--	349	--
Louisiana Tech University	1,441	529	1	--	--
McNeese State University	6,090	12,221	4	--	--
University of Louisiana @ Monroe	2,841	3,460	6	--	--
Northwestern State University	1,563	2,159	53	--	--
Southeastern Louisiana University	3,070	5,155	--	15	2
University of Louisiana @ Lafayette	1,177	103	--	357	--
Delgado Community College	9,093	30,294	126	--	--
Nunez Community College	238	881	--	--	--

STATE OF LOUISIANA
Schedule of the Number of Accounts by Agency
For the Quarter Ended 03/31/2014

<u>Agency</u>	<u>Current Receivables</u>	<u>Long-Term Receivables</u>	<u>Write-offs</u>	<u>Transferred to AG's office</u>	<u>Transferred to Outside Collection</u>
Bossier Parish Community College	7,552	3,292	88	171	--
South Louisiana Community College	--	--	--	--	--
River Parishes Community College	48	601	--	--	191
Louisiana Delta Community College	352	1,539	--	--	--
LCTCS - Louisiana Technical College	827	831	--	--	--
L E Fletcher Technical Community College	1,436	10	--	--	--
SOWELA Technical Community College	946	1,460	--	--	--
Northshore Technical Community College	248	148	--	205	--
Central LA Technical Community College	311	40	--	--	--
Total Colleges & Universities	<u>999,887</u>	<u>462,656</u>	<u>278</u>	<u>2,689</u>	<u>22,177</u>

State Agencies

Mental Health Advocacy Service	1	--	--	--	--
Louisiana Tax Commission	65	136	--	--	--
Division of Administration	32	4	1	--	--
Office of Coastal Protection & Restoration	--	--	--	--	--
Military Department	--	--	--	--	--
Louisiana Stadium & Exposition District	105	12	--	--	--
Department of Veterans Affairs	24	3	--	--	--
Northeast LA War Veterans Home	165	40	10	--	--
Southwest LA War Veterans Home	91	143	14	--	--
Northwest LA War Veterans Home	98	160	--	--	--
Southeast LA War Veterans Home	111	155	--	--	--
Secretary of State	44	1	--	--	--
Office of Attorney General	67,630	9,078	42,852	--	--
Department of Treasury/State Bond Commission	14	1	--	--	--
Public Service Commission	3	6	--	--	--
Agriculture and Forestry	166	72	--	--	--
Department of Insurance	35	12	9	29	--
LA Economic Development Corporation	4	--	--	--	--
Louisiana State Racing Commission	11	31	--	--	--
Office of Financial Institutions	48	86	--	--	--
Department of Culture, Recreation, & Tourism	2	13	--	--	--
Department of Transportation & Development	16,670	2,055	52	--	--

STATE OF LOUISIANA
Schedule of the Number of Accounts by Agency
For the Quarter Ended 03/31/2014

Agency	Current Receivables	Long-Term Receivables	Write-offs	Transferred to AG's office	Transferred to Outside Collection
Department of Health and Hospitals	3,221,674	795,258	28,741	--	--
Department of Children & Family Services	1,387	3,744	--	--	--
Office of Juvenile Justice	277	17,811	--	--	--
Corrections - Adult Probation and Parole	41,333	26,880	--	--	--
Department of Public Safety	371	30,375	--	--	--
DNR - Office of the Secretary	55	252	--	--	--
DNR - Office of Conservation	514	589	--	--	--
DNR - Office of Mineral Resources	80	28	--	--	--
DNR - Office of Coastal Management	74	686	--	--	--
Department of Revenue	40,022	107,684	--	--	79,312
Louisiana Workforce Commission	22	70	282	--	--
Department of Wildlife and Fisheries	334	581	29	--	--
Ethics Administration	592	281	4	52	--
Louisiana Schools for the Deaf and Visually Impair	--	10	--	--	--
LA School For Math Science and the Arts	--	--	--	--	--
Louisiana Educational Television Authority	28	--	--	--	--
Board of Regents	--	--	--	--	--
Louisiana Universities Marine Consortium	7	26	--	--	--
DOE - Management and Finance	16	61	2	--	--
DOE - Subgrantee Assistance	--	5	2	3	--
DOE - Recovery School District	54	214	--	--	--
DOE - Special School District	--	--	--	--	--
Office of Group Benefits	--	107	--	--	--
Office of Risk Management	--	--	--	--	--
Administrative Services	11	2	--	--	--
Louisiana Property Assistance Agency	20	--	--	--	--
Federal Property Assistance Agency	22	--	--	--	--
Office of Telecommunications Management	113	3	1	--	--
Prison Enterprises	67	3	--	--	--
Office of Aircraft Services	3	6	3	--	--
Department of Environmental Quality	5,016	12,553	1	--	--
District Attorneys and Assistants	--	--	--	--	--
Total State Agencies	<u>3,397,411</u>	<u>1,009,237</u>	<u>72,003</u>	<u>84</u>	<u>79,312</u>
Grand Total	<u>4,397,618</u>	<u>1,472,245</u>	<u>72,281</u>	<u>2,773</u>	<u>101,489</u>

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 03/31/2014

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>			
Addictive Disorder Regulatory Authority	\$ 4,294	\$ 178	\$ 4,116
Board of Certified Public Accountants	110,922	--	111,047
State Plumbing Board of Louisiana	5,050	265	6,010
LA Used Motor Vehicle Commission	53,800	32,085	73,850
Louisiana Tax Free Shopping Commission	474,194	728,120	457,383
Louisiana State Board of Cosmetology	12,019	2,075	12,854
Total Boards & Commissions	\$ 660,279	\$ 762,723	\$ 665,260
<u>Colleges & Universities</u>			
LSU - Baton Rouge	\$ 98,171,987	\$ 113,844,960	\$ 29,373,711
LSU - Alexandria	2,738,297	2,871,515	974,822
University of New Orleans	3,626,830	35,298,055	2,145,820
LSU Health Sciences Center - New Orleans	21,262,673	19,493,175	24,311,414
LSU - Eunice	2,794,334	2,347,773	1,207,233
LSU - Shreveport	2,930,678	6,460,997	1,434,448
Pennington Biomedical Research Center	5,200,356	5,171,893	3,987,823
LSU Health Sciences Center - HCSD	11,577,381	3,331,778	10,694,173
LSU Health Sciences Center - Shreveport	16,363,476	9,483,349	13,922,100
Baton Rouge Community College	15,201,810	8,504,805	7,069,792
Southern University - Baton Rouge	31,593,257	47,145,692	7,180,067
Southern University - New Orleans	3,971,312	17,379,189	3,452,625
Southern University - Shreveport	5,842,091	16,074,639	1,903,319
Nicholls State University	25,074,716	60,452,493	3,531,260
Grambling State University	4,970,090	39,161,138	5,377,151
Louisiana Tech University	2,905,824	39,960,269	4,162,336
McNeese State University	24,144,402	21,743,109	4,510,828
University of Louisiana @ Monroe	31,898,558	39,852,674	4,663,286
Northwestern State University	9,995,036	4,049,315	6,992,594
Southeastern Louisiana University	42,679,153	49,841,461	5,897,087
University of Louisiana @ Lafayette	2,389,668	1,955,182	3,813,289
Delgado Community College	12,275,603	1,305,628	13,860,681
Nunez Community College	1,328,247	1,086,727	242,520

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 03/31/2014

<u>Agency</u>	<u>Total Beginning Balance (Current and Long-Term)</u>	<u>Total Collections (Current and Long-Term)</u>	<u>Total Ending Balance (Current and Long-Term)</u>
Bossier Parish Community College	12,857,307	7,176,012	5,790,194
South Louisiana Community College	972,057	--	972,057
River Parishes Community College	202,201	18,864	39,916
Louisiana Delta Community College	4,489,225	3,612,778	1,553,277
LCTCS - Louisiana Technical College	1,827,686	1,113,187	1,517,408
L E Fletcher Technical Community College	2,231,048	8,556,958	851,390
SOWELA Technical Community College	2,511,320	1,761,449	1,262,463
Northshore Technical Community College	242,851	45,390	515,582
Central LA Technical Community College	264,005	--	264,005
Total Colleges & Universities	\$ 404,533,479	\$ 569,100,454	\$ 173,474,671

State Agencies

Mental Health Advocacy Service	\$ 221	\$ 175	\$ 46
Louisiana Tax Commission	652,297	550,747	101,587
Division of Administration	71,049	71,807	90,321
Office of Coastal Protection & Restoration	--	--	--
Military Department	--	--	--
Louisiana Stadium & Exposition District	84,969	1,256,101	88,182
Department of Veterans Affairs	69,505	13,750	90,741
Northeast LA War Veterans Home	153,909	620,318	162,763
Southwest LA War Veterans Home	456,271	752,634	573,002
Northwest LA War Veterans Home	2,331,755	518,349	2,596,863
Southeast LA War Veterans Home	422,398	775,328	464,163
Secretary of State	854,179	1,638,688	513,532
Office of Attorney General	8,126,619	229,879	14,321,059
Department of Treasury/State Bond Commission	24,809	50,754	62,159
Public Service Commission	19,645	26,400	5,745
Agriculture and Forestry	458,576	1,096,225	269,557
Department of Insurance	1,221,653	54,966	159,704
LA Economic Development Corporation	834,537	83,400	760,232
Louisiana State Racing Commission	15,875	900	19,300
Office of Financial Institutions	984,691	938,685	208,831
Department of Culture, Recreation, & Tourism	2,630	340	2,432
Department of Transportation & Development	19,637,901	5,764,700	20,240,078

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 03/31/2014

<u>Agency</u>	<u>Total Beginning Balance (Current and Long-Term)</u>	<u>Total Collections (Current and Long-Term)</u>	<u>Total Ending Balance (Current and Long-Term)</u>
Department of Health and Hospitals	385,693,587	79,141,190	408,584,902
Department of Children & Family Services	234,171,460	40,813,245	240,123,227
Office of Juvenile Justice	3,688,441	80,712	3,683,110
Corrections - Adult Probation and Parole	47,586,543	5,845,533	46,546,755
Department of Public Safety	3,917,420	337,014	3,975,697
DNR - Office of the Secretary	2,449,277	559,188	2,032,064
DNR - Office of Conservation	1,957,829	4,095,140	1,233,133
DNR - Office of Mineral Resources	796,559	613,387	790,320
DNR - Office of Coastal Management	976,239	288,878	1,021,587
Department of Revenue	125,516,880	720,994,398	193,134,373
Louisiana Workforce Commission	7,159,046	6,954,731	323,248
Department of Wildlife and Fisheries	680,627	66,434	740,135
Ethics Administration	956,291	103,056	874,616
Louisiana Schools for the Deaf and Visually Impaired	131	10	121
LA School For Math Science and the Arts	9,263	9,263	--
Louisiana Educational Television Authority	190,272	436,030	149,697
Board of Regents	11,374	11,374	--
Louisiana Universities Marine Consortium	219,494	46,540	314,333
DOE - Management and Finance	11,064	2,287	9,137
DOE - Subgrantee Assistance	42,716	--	15,274
DOE - Recovery School District	1,398,161	808,456	635,023
DOE - Special School District	--	--	--
Office of Group Benefits	327,942	8,040	326,577
Office of Risk Management	--	--	--
Administrative Services	31,986	56,897	15,201
Louisiana Property Assistance Agency	17,372	263,154	24,673
Federal Property Assistance Agency	101,485	258,639	171,720
Office of Telecommunications Management	45,418	129,252	43,643
Prison Enterprises	330,054	1,243,731	501,982
Office of Aircraft Services	8,593	24,266	18,859
Department of Environmental Quality	7,186,623	13,275,876	6,174,178
District Attorneys and Assistants	--	--	--
Total State Agencies	\$ 861,905,636	\$ 890,910,867	\$ 952,193,882
Grand Total	\$ 1,267,099,394	\$ 1,460,774,044	\$ 1,126,333,813

STATE OF LOUISIANA
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

Summary of Significant Policies and Procedures:

- A. Scope of Reporting – This report includes information related to receivables and debt owed to the State of Louisiana for the quarter. Receivables included are those of various departments, agencies, and other organizational units that are within the control and authority of Louisiana Legislature and/or constitutional officers of the State of Louisiana using the criteria established by Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus* an amendment of GASB Statements No. 14 and 34.
- B. Purpose – Quarterly Accounts Receivable Reporting is necessary to provide a summary of the status of the State’s receivables and related collections activity by agency. The primary purpose of this report is to provide information concerning the State’s receivables in order to determine the effectiveness of state agency receivables management. Receivables management consists of accounting for outstanding receivables, collection of receivables owed the State, and methods to minimize the amounts “estimated to be uncollectible and eventually” written off.
- C. Basis of Accounting – Accounts Receivable are recognized when goods are delivered or services are performed but collection has not occurred or when an amount to be claimed by the State as future cash can be reasonably estimated. These reports include only those amounts identifiable for each quarter. Receivables are reported by revenue source, for example, amounts due from vendors, receivables from individuals, and major state revenue items such as sales tax and severance tax. Receivables are reported at gross (net of contractual agreements, corrections, errors, discounts and other adjustments) with no provision for allowance for uncollectible receivables. This report does not include receivables due under the Louisiana Employment Security Law because of the enabling legislation. In addition, receivables from the federal government are not included, as the collectibility of these receivables is assured. Also, the report does not include inter-agency or intra-agency receivables.
- D. Presentation – This report consist of 6 schedules – accounts receivable summary, current receivables activity, long-term receivables activity, the disposition of the receivables if the funds were collected, number of accounts, and detail account balances by the report date.
1. Accounts Receivable Summary – This schedule summarizes the status of the state’s receivables and related collections activity for the report date.
 - Balance (gross) – prior report date ending balances for current and long-term receivables.
 - Adjustment to Beginning Balance – adjustments that agencies made to the prior report date ending balances.

STATE OF LOUISIANA
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

- Balance Restatement – the adjusted beginning balances due to agencies restating their prior report ending balances.
 - Additions – new billing invoices/receivables during the quarter.
-
- Reclassification from Current to Long-Term – receivables that are 181 days old and moved from current to long-term. These two amounts must zero out on the summary page.
 - Collections – amount of monies collected/received for this report date.
 - Write-offs – for purposes of this report constitute receivables over 3 years old that are transferred to a dormant file and are no longer reported in the quarterly report. This does not constitute a forgiveness of the debt.
 - Transferred to Outside Collection – receivables over 3 years old that are still deemed to be collectible but by a more aggressive collection process.
 - Balance of Receivables – the ending balance for this report date.
 - Total Receivables – the sum of the “total/balance of receivables” as restated and additions for the quarter.
-
- Total Collections – the sum of monies collected for 1-90 days, 90-180 days, and over 180 days.
 - Disposition of Receivables – provides the disposition of the state’s accounts receivable ending balance according to how the receivables will be allocated.
2. Current Receivable Activity by Agency – This schedule provides the activity for the receivables that are 1 to 180 days old.
 3. Long-Term Receivable Activity by Agency – This schedule provides the activity for receivables that are between 181 days and 3 years old.
 4. Disposition of the Receivables by Agency, if the funds were collected – This schedule provides information on the ending balance by identifying how the receivables would be allocated, if collected.
 5. Number of Accounts by Agency – This schedule provides for the number accounts according to current, long-term, write-offs, and transferred to an outside collection such as Attorney General’s office, private agency, or centralized government agency.

STATE OF LOUISIANA
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

6. Detail Account Balances by Agency – This schedule provides the composite totals of current and long-term receivables for beginning balances, collections, and ending balances.

E. Accounts Receivable Quarterly Report:

1. This report is a performance report of the debt owed to the state and it is not intended to be a financial statement presentation in accordance with Government GAAP reporting. This report should be used for its intended purpose by the current law, R.S. 39:79(C).
2. This report presents the complete accounts receivable cycle (beginning balance, additions, collections, and ending balance) and the disposition of the receivable.
3. This report does not allow the agency to report their receivables based on an estimated uncollectible amount but to report their receivables at gross with the exception of Louisiana State University Health Sciences Centers which includes Health Care Service Division, Shreveport, and New Orleans. These centers report their receivables net of their healthcare contractual agreements with insurance companies.
4. This report presents three years of accounts receivable activity and separates the accounts into two sections. The first section are accounts that are within the normal collection cycle and should be collected within a reasonably short period of time, while the second section are accounts that will probably be transferred to a collection agency or eventually written off.
5. Since this report does not report receivables over 3 years old, any amounts that are collected from receivables over 3 years old will not be reported as collections on this report.

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

G. Other Disclosures:

1. The amount for the Louisiana State University Health Sciences Center, Health Care Services Division, includes amounts for seven of the state’s general medical facilities while LSUHSC-Shreveport includes amounts for two of the state’s general medical facilities.

STATE OF LOUISIANA
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

- The Health Care Services Division has transitioned five of the seven state's general medical facilities to a public-private partnership agreement. These are Earl K. Long Hospital in Baton Rouge, Interim LSU Public Hospital in New Orleans, Leonard J. Chabert Medical Center in Houma, University Medical Center in Lafayette, and W. O. Moss Regional Medical Center in Lake Charles.
2. The amount for the Louisiana Community and Technical College System – Louisiana Technical College (LTC) have transitioned 45 of the 47 vocational technical colleges to an existing community college or created a Technical Community College in a specific region. LTC comprises of Northwest Louisiana Technical College and South Central Louisiana Technical College.