



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 **September 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 \$16,371,479 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 69.69% 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 16.15% of the total write-offs this quarter due to the 3 year reporting period limitation. Colleges and Universities reported 6.16% of

The Honorable James R. "Jim" Fannin

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the total write-offs this quarter due to the 3 year reporting period limitation and are deemed uncollectible. The remaining 8% of the total write-offs are reported by various state agencies this quarter which is due to the 3 year reporting period limitation.

Also, South Louisiana Community 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

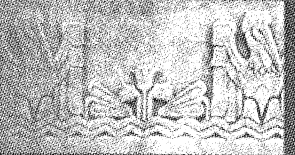
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Enclosure

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 September 30, 2013

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**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 09/30/2013**

	<u>Current Receivables (Under 180 days)</u>	<u>Long-Term Receivables (Over 180 days)</u>	<u>Total/Balance of Receivables</u>
06/30/2013 Balance (gross)	\$ 602,972,980	\$ 513,299,426	\$ 1,116,272,406
Adjustment to Beginning Balance	--	--	--
06/30/2013 Balance (restatement)	602,972,980	513,299,426	1,116,272,406
Additions (net of contractual agreements, discounts etc.)	1,635,612,307	--	1,635,612,307
Reclassification from Current to Long-Term	(183,603,188)	183,603,188	--
Collections:			
1-90 days	672,208,969	--	672,208,969
90 -180 days	617,286,661	--	617,286,661
Over 180 days	--	136,876,629	136,876,629
Write-offs	--	16,371,479	16,371,479
Transferred to Outside Collection	--	24,986,220	24,986,220
09/30/2013 Balance of Receivables	<u>\$ 765,486,469</u>	<u>\$ 518,668,286</u>	<u>\$ 1,284,154,755</u>

Total Receivables for the Quarter (Current and Long-Term)	\$ 2,751,884,713
Total Collections for the Quarter (Current and Long-Term)	\$ 1,426,372,259

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

Amount Budgeted for Self-Generated	\$ 418,587,336
Amount Estimated to be Retained by State General Fund	329,188,522
Amount Due to the Federal Government	249,871,113
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>286,507,784</u>
	<u>\$ 1,284,154,755</u>

See Details on pages 4-12

**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 09/30/2013**

Agency	06/30/2013		Collections		Moved to Long-Term Receivables	09/30/2013 Balance (Under 180 days)
	Balance (Under 180 days)	Additions	1-90 days	91-180 days		
<b>Boards &amp; Commissions</b>						
Addictive Disorder Regulatory Authority	\$ --	\$ 15,099	\$ --	\$ --	\$ 7,109	\$ 7,990
Board of Certified Public Accountants	88,511	15,471	8,215	--	--	95,767
State Plumbing Board of Louisiana	2,330	--	--	--	--	2,330
LA Used Motor Vehicle Commission	15,100	8,950	4,100	--	15,100	4,850
Louisiana Tax Free Shopping Commission	365,450	356,692	85,981	357,198	2,122	276,841
Louisiana State Board of Cosmetology	2,469	1,360	490	230	1,125	1,984
<b>Total Boards &amp; Commissions</b>	<b>\$ 473,860</b>	<b>\$ 397,572</b>	<b>\$ 98,786</b>	<b>\$ 357,428</b>	<b>\$ 25,456</b>	<b>\$ 389,762</b>
<b>Colleges &amp; Universities</b>						
LSU - Baton Rouge	\$ 17,875,846	\$ 145,879,521	\$ 84,183,684	\$ 5,336,541	\$ 1,165,912	\$ 73,069,230
LSU - Alexandria	4,401,509	2,281,247	4,668,877	679,270	185,225	1,149,384
University of New Orleans	4,421,984	50,035,791	48,564,445	1,280,719	352,205	4,260,406
LSU Health Sciences Center - New Orleans	24,314,769	12,401,592	18,710,644	219,728	113,012	17,672,977
LSU - Eunice	2,837,866	547,419	485,464	2,353,948	31,625	514,248
LSU - Shreveport	683,630	5,974,859	5,382,433	86,774	186,729	1,002,553
Pennington Biomedical Research Center	3,295,423	2,936,850	2,479,921	295,438	35,756	3,421,158
LSU Health Sciences Center - HCSD	15,712,123	2,159,512	2,154,617	2,897,458	4,444,922	8,374,638
LSU Health Sciences Center - Shreveport	10,665,688	55,466,604	18,730,704	9,236,735	25,779,326	12,385,527
Baton Rouge Community College	5,286,037	6,779,953	3,308,747	--	--	8,757,243
Southern University - Baton Rouge	1,518,732	52,459,280	49,546,847	--	793,216	3,637,949
Southern University - New Orleans	219,829	16,020,341	11,035,783	2,364,811	2,397,787	441,789
Southern University - Shreveport	582,263	13,229,014	10,337,056	--	340,089	3,134,132
Nicholls State University	1,368,013	65,876,477	64,035,783	569,375	427,468	2,211,864
Grambling State University	4,253,055	43,541,392	40,223,420	1,737,635	618,458	5,214,934
Louisiana Tech University	2,578,155	44,822,052	45,703,807	32,241	130,172	1,533,987
McNeese State University	2,438,006	25,013,384	24,125,127	353,864	211,516	2,760,883
University of Louisiana @ Monroe	3,301,675	47,059,925	43,658,307	2,209,649	540,117	3,953,527
Northwestern State University	4,615,861	5,951,138	1,881,201	--	2,019,444	6,666,354
Southeastern Louisiana University	2,575,943	59,822,828	54,682,276	2,066,544	824,977	4,824,974
University of Louisiana @ Lafayette	5,692,482	23,303,799	4,003,206	414,394	(94,927)	24,673,608
Delgado Community College	2,451,716	4,762,718	529,730	--	1,836,939	4,847,765
Nunez Community College	150,871	180,614	18,721	--	38,424	274,340
Bossier Parish Community College	2,027,387	5,390,598	510,397	235,510	1,914,768	4,757,310
South Louisiana Community College	706,439	--	--	--	--	706,439
River Parishes Community College	176,660	103,463	2,250	22,798	17,640	237,435
Louisiana Delta Community College	523,979	3,762,083	632,832	54,617	5,725	3,592,888
LCTCS - Louisiana Technical College	997,592	2,124,070	1,778,567	--	239,482	1,103,613
L E Fletcher Technical Community College	389,123	3,777,528	3,075,178	--	--	1,091,473
SOWELA Technical Community College	655,531	2,538,598	2,086,069	328,600	368,741	410,719
Northshore Technical Community College	365,181	163,727	169,760	42,440	--	316,708
Central LA Technical Community College	216,832	5,313,308	4,856,234	--	--	673,906
<b>Total Colleges &amp; Universities</b>	<b>\$ 127,300,200</b>	<b>\$ 709,679,685</b>	<b>\$ 551,562,087</b>	<b>\$ 32,819,089</b>	<b>\$ 44,924,748</b>	<b>\$ 207,673,961</b>



**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 09/30/2013**

Agency	06/30/2013	Additions	Collections		Moved to Long-Term Receivables	09/30/2013
	Balance (Under 180 days)		1-90 days	91-180 days		Balance (Under 180 days)
<b>State Agencies</b>						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	--
Louisiana Tax Commission	10,596	--	--	6,552	1,439	2,605
Division of Administration	5,265	91,948	64,493	3,340	14,287	15,093
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Military Department	--	964,771	--	--	--	964,771
Louisiana Stadium & Exposition District	197,637	1,076,495	795,011	138,780	96,459	243,882
Department of Veterans Affairs	44,514	34,488	17,065	17,066	5,100	39,771
Northeast LA War Veterans Home	--	724,650	571,825	--	63,640	89,185
Southwest LA War Veterans Home	274,032	785,214	643,427	83,236	85,220	247,363
Northwest LA War Veterans Home	1,371,692	693,629	454,806	45,672	40,113	1,524,730
Southeast LA War Veterans Home	161,244	908,826	764,754	5,584	--	299,732
Secretary of State	1,323,147	--	1,323,147	--	--	--
Office of Attorney General	4,493,346	932,806	25,545	24,541	498,246	4,877,820
State Treasurer	13,503	442,789	156,576	--	--	299,716
Public Service Commission	8,535	60,500	57,500	8,125	--	3,410
Agriculture and Forestry	117,668	861,877	608,981	10,352	2,541	357,671
Department of Insurance	1,886,363	(1,009,776)	726,598	9,699	13,390	126,900
LA Economic Development Corporation	956,520	29,918	80,400	--	--	906,038
Louisiana State Racing Commission	8,425	5,965	300	--	3,000	11,090
Office of Financial Institutions	162,854	161,074	145,888	--	--	178,040
Department of Culture, Recreation, & Tourism	460	1,002	240	372	88	762
Department of Transportation & Development	31,306,322	7,209,702	4,442,862	4,711,690	3,040,377	26,321,095
Department of Health and Hospitals	250,467,402	121,258,015	4,953,502	15,537,255	12,506,064	338,728,596
Department of Children & Family Services	73,007,777	47,911,995	50,401	85,851	46,583,025	74,200,495
Office of Juvenile Justice	428,199	(150,941)	2,770	8,296	101,526	164,666
Corrections - Adult Probation and Parole	6,394,806	5,532,322	3,982,564	--	1,459,892	6,484,672
Department of Public Safety	348,724	657,835	267,304	34,077	60,336	644,842
DNR - Office of the Secretary	454,559	11,587	6,884	900	2,250	456,112
DNR - Office of Conservation	1,256,635	458,620	699,342	30,249	39,592	946,072
DNR - Office of Mineral Resources	6,106,196	961,226	954,592	5,335,251	1,413	776,166
DNR - Office of Coastal Management	878,119	203,768	199,089	696,341	7,890	178,567
Department of Revenue	79,816,339	661,855,482	43,997,305	554,475,913	72,850,106	70,348,497
Louisiana Workforce Commission	88,565	14,591,578	14,479,875	--	77,313	122,955
Department of Wildlife and Fisheries	8,702,901	4,467,096	1,316	1,020,264	969,139	11,179,278
Ethics Administration	872,019	96,350	85,108	5,025	2,181	876,055
Louisiana Schools for the Deaf and Visually Impair	48	2	16	2	--	32
LA School For Math Science and the Arts	--	3,475	--	--	--	3,475
Louisiana Educational Television Authority	72,115	1,098,206	771,849	198	--	398,274
Board of Regents	68,021	13,048	68,021	--	--	13,048
Louisiana Universities Marine Consortium	349,104	192,910	147,844	202,751	--	191,419
DOE - Management and Finance	13,905	970	175	2,037	11,418	1,245
DOE - Subgrantee Assistance	13,092	24,820	10,108	--	2,984	24,820
DOE - Recovery School District	993,399	342,529	330,145	520,469	63,912	421,402

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 09/30/2013**

Agency	06/30/2013	Additions	Collections		Moved to Long-Term Receivables	09/30/2013
	Balance (Under 180 days)		1-90 days	91-180 days		Balance (Under 180 days)
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	--	4,315	67	--	--	4,248
Office of Risk Management	--	--	--	--	--	--
Administrative Services	10,828	31,657	5,657	7,994	--	28,834
Louisiana Property Assistance Agency	132,279	324,666	283,828	131,169	--	41,948
Federal Property Assistance Agency	147,382	435,245	277,250	147,437	--	157,940
Office of Telecommunications Management	41,224	124,543	122,330	1,123	20	42,294
Prison Enterprises	259,090	2,664,368	2,491,409	--	(20,962)	453,011
Office of Aircraft Services	9,902	16,342	8,798	7,074	5,445	4,927
Department of Environmental Quality	1,924,167	48,426,508	35,471,129	795,124	65,540	14,018,882
District Attorneys and Assistants	--	635	--	335	--	300
<b>Total State Agencies</b>	<b>\$ 475,198,920</b>	<b>\$ 925,535,050</b>	<b>\$ 120,548,096</b>	<b>\$ 584,110,144</b>	<b>\$ 138,652,984</b>	<b>\$ 557,422,746</b>
<b>Grand Total</b>	<b>\$ 602,972,980</b>	<b>\$ 1,635,612,307</b>	<b>\$ 672,208,969</b>	<b>\$ 617,286,661</b>	<b>\$ 183,603,188</b>	<b>\$ 765,486,469</b>

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 09/30/2013**

Agency	06/30/2013 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	09/30/2013 Balance (Over 180 days)
<b><u>Boards &amp; Commissions</u></b>						
Addictive Disorder Regulatory Authority	\$ --	\$ 7,109	\$ --	\$ --	\$ --	7,109
Board of Certified Public Accountants	--	--	--	--	--	--
State Plumbing Board of Louisiana	4,565	--	--	--	--	4,565
LA Used Motor Vehicle Commission	46,850	15,100	15,600	--	6,300	40,050
Louisiana Tax Free Shopping Commission	15,679	2,122	5,915	--	--	11,886
Louisiana State Board of Cosmetology	9,310	1,125	460	--	--	9,975
<b>Total Boards &amp; Commissions</b>	<b>\$ 76,404</b>	<b>\$ 25,456</b>	<b>\$ 21,975</b>	<b>\$ --</b>	<b>\$ 6,300</b>	<b>\$ 73,585</b>
<b><u>Colleges &amp; Universities</u></b>						
LSU - Baton Rouge	\$ 5,040,787	\$ 1,165,912	\$ 686,368	\$ --	\$ --	5,520,331
LSU - Alexandria	508,385	185,225	962	--	200,004	492,644
University of New Orleans	1,900,548	352,205	449,973	--	209,417	1,593,363
LSU Health Sciences Center - New Orleans	878,137	113,012	42,034	--	13,754	935,361
LSU - Eunice	59,067	31,625	2,280	--	8,938	79,474
LSU - Shreveport	557,669	186,729	40,942	--	121,137	582,319
Pennington Biomedical Research Center	396,901	35,756	174,076	--	--	258,581
LSU Health Sciences Center - HCSD	4,396,380	4,444,922	2,273,311	--	2,212,346	4,355,645
LSU Health Sciences Center - Shreveport	21,455,512	25,779,326	3,785,915	--	20,147,125	23,301,798
Baton Rouge Community College	13,804	--	--	--	--	13,804
Southern University - Baton Rouge	3,092,033	793,216	1,242,276	1,660	--	2,641,313
Southern University - New Orleans	2,849,413	2,397,787	--	--	--	5,247,200
Southern University - Shreveport	1,758,136	340,089	36,001	--	--	2,062,224
Nicholls State University	2,116,980	427,468	97,583	--	--	2,446,865
Grambling State University	1,389,687	618,458	336,464	--	432,317	1,239,364
Louisiana Tech University	643,616	130,172	118,843	92	--	654,853
McNeese State University	1,761,677	211,516	44,075	111,449	--	1,817,669
University of Louisiana @ Monroe	1,543,337	540,117	33,761	--	--	2,049,693
Northwestern State University	1,772,841	2,019,444	175,289	461,288	--	3,155,708
Southeastern Louisiana University	3,016,132	824,977	117,715	--	96,830	3,626,564
University of Louisiana @ Lafayette	1,476,435	(94,927)	155,099	--	601,399	625,010
Delgado Community College	8,478,487	1,836,939	933,257	61,278	--	9,320,891
Nunez Community College	136,057	38,424	49,652	--	--	124,829
Bossier Parish Community College	1,668,830	1,914,768	102,198	28,878	--	3,452,522
South Louisiana Community College	265,618	--	--	--	--	265,618
River Parishes Community College	98,762	17,640	--	--	62,523	53,879
Louisiana Delta Community College	1,034,328	5,725	14,514	--	--	1,025,539
LCTCS - Louisiana Technical College	333,705	239,482	1,475	343,070	--	228,642
L E Fletcher Technical Community College	3,832	--	--	--	--	3,832
SOWELA Technical Community College	533,177	368,741	263,582	--	--	638,336
Northshore Technical Community College	128,635	--	--	--	222	128,413
Central LA Technical Community College	30,902	--	--	--	--	30,902
<b>Total Colleges &amp; Universities</b>	<b>\$ 69,339,810</b>	<b>\$ 44,924,748</b>	<b>\$ 11,177,645</b>	<b>\$ 1,007,715</b>	<b>\$ 24,106,012</b>	<b>\$ 77,973,186</b>

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 09/30/2013**

Agency	06/30/2013 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	09/30/2013 Balance (Over 180 days)
<b>State Agencies</b>						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	31,906	1,439	1,175	--	--	32,170
Division of Administration	70,925	14,287	16,740	19,800	--	48,672
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Military Department	--	--	--	--	--	--
Louisiana Stadium & Exposition District	31,063	96,459	96,280	--	--	31,242
Department of Veterans Affairs	11,784	5,100	2,694	--	--	14,190
Northeast LA War Veterans Home	--	63,640	--	--	--	63,640
Southwest LA War Veterans Home	124,274	85,220	52,926	--	--	156,568
Northwest LA War Veterans Home	616,678	40,113	20,734	--	--	636,057
Southeast LA War Veterans Home	144,557	--	27,920	--	--	116,637
Secretary of State	701	--	200	--	--	501
Office of Attorney General	2,355,864	498,246	76,153	892,299	--	1,885,658
State Treasurer	11,606	--	--	--	--	11,606
Public Service Commission	2,335	--	--	--	--	2,335
Agriculture and Forestry	96,692	2,541	2,267	1,309	1,901	93,756
Department of Insurance	769,150	13,390	11,207	--	22,383	748,950
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	5,970	3,000	--	3,055	--	5,915
Office of Financial Institutions	29,040	--	--	--	--	29,040
Department of Culture, Recreation, & Tourism	1,450	88	--	--	--	1,538
Department of Transportation & Development	12,453,740	3,040,377	91,912	2,643,653	--	12,758,552
Department of Health and Hospitals	58,677,612	12,506,064	535,188	11,409,039	72,898	59,166,551
Department of Children & Family Services	155,973,315	46,583,025	42,717,243	346,133	--	159,492,964
Office of Juvenile Justice	3,330,297	101,526	24,982	--	--	3,406,841
Corrections - Adult Probation and Parole	36,485,350	1,459,892	--	--	--	37,945,242
Department of Public Safety	3,470,795	60,336	27,656	--	--	3,503,475
DNR - Office of the Secretary	3,178,210	2,250	789,100	--	--	2,391,360
DNR - Office of Conservation	269,535	39,592	13,303	--	--	295,824
DNR - Office of Mineral Resources	12,650	1,413	1,522	--	--	12,541
DNR - Office of Coastal Management	788,493	7,890	3,550	--	--	792,833
Department of Revenue	157,682,876	72,850,106	79,469,019	--	731,972	150,331,991
Louisiana Workforce Commission	2,371,527	77,313	861,408	--	--	1,587,432
Department of Wildlife and Fisheries	478,869	969,139	25,442	4,319	--	1,418,247
Ethics Administration	322,135	2,181	7,400	38,550	41,770	236,596
Louisiana Schools for the Deaf and Visually Impair	103	--	2	--	--	101
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	--	--	--	--	--	--
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	29,260	--	--	--	--	29,260
DOE - Management and Finance	1,174	11,418	--	122	--	12,470
DOE - Subgrantee Assistance	19,885	2,984	--	229	2,984	19,656
DOE - Recovery School District	1,223,176	63,912	520,270	--	--	766,818

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 09/30/2013**

Agency	06/30/2013 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	09/30/2013 Balance (Over 180 days)
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	325,655	--	1,168	--	--	324,487
Office of Risk Management	--	--	--	--	--	--
Administrative Services	--	--	--	--	--	--
Louisiana Property Assistance Agency	--	--	--	--	--	--
Federal Property Assistance Agency	--	--	--	--	--	--
Office of Telecommunications Management	--	20	20	--	--	--
Prison Enterprises	40,415	(20,962)	8,450	--	--	11,003
Office of Aircraft Services	1,685	5,445	328	5,256	--	1,546
Department of Environmental Quality	2,442,460	65,540	270,750	--	--	2,237,250
District Attorneys and Assistants	--	--	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 443,883,212</b>	<b>\$ 138,652,984</b>	<b>\$ 125,677,009</b>	<b>\$ 15,363,764</b>	<b>\$ 873,908</b>	<b>\$ 440,621,515</b>
<b>Grand Total</b>	<b>\$ 513,299,426</b>	<b>\$ 183,603,188</b>	<b>\$ 136,876,629</b>	<b>\$ 16,371,479</b>	<b>\$ 24,986,220</b>	<b>\$ 518,668,286</b>

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 09/30/2013**

Agency	Amount Budgeted for Self-Generated	Amount Estimated to be Retained by State General Fund	Amount Due to the Federal Government	Amount Due to Other Funds
<b><u>Boards &amp; Commissions</u></b>				
Addictive Disorder Regulatory Authority	\$ 15,099	\$ --	\$ --	\$ --
Board of Certified Public Accountants	95,767	--	--	--
State Plumbing Board of Louisiana	6,895	--	--	--
LA Used Motor Vehicle Commission	44,900	--	--	--
Louisiana Tax Free Shopping Commission	288,727	--	--	--
Louisiana State Board of Cosmetology	11,959	--	--	--
<b>Total Boards &amp; Commissions</b>	<b>\$ 463,347</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b><u>Colleges &amp; Universities</u></b>				
LSU - Baton Rouge	\$ 78,589,561	\$ --	\$ --	\$ --
LSU - Alexandria	1,642,028	--	--	--
University of New Orleans	5,853,769	--	--	--
LSU Health Sciences Center - New Orleans	18,608,338	--	--	--
LSU - Eunice	593,722	--	--	--
LSU - Shreveport	1,584,872	--	--	--
Pennington Biomedical Research Center	3,679,739	--	--	--
LSU Health Sciences Center - HCSD	12,730,283	--	--	--
LSU Health Sciences Center - Shreveport	35,687,325	--	--	--
Baton Rouge Community College	8,771,047	--	--	--
Southern University - Baton Rouge	6,279,262	--	--	--
Southern University - New Orleans	5,688,989	--	--	--
Southern University - Shreveport	5,196,356	--	--	--
Nicholls State University	4,658,729	--	--	--
Grambling State University	6,454,298	--	--	--
Louisiana Tech University	2,188,840	--	--	--
McNeese State University	4,578,552	--	--	--
University of Louisiana @ Monroe	6,003,220	--	--	--
Northwestern State University	9,822,062	--	--	--
Southeastern Louisiana University	8,451,538	--	--	--
University of Louisiana @ Lafayette	25,298,618	--	--	--
Delgado Community College	14,168,656	--	--	--
Nunez Community College	399,169	--	--	--

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 09/30/2013**

Agency	Amount Budgeted for Self-Generated	Amount Estimated to be Retained by State General Fund	Amount Due to the Federal Government	Amount Due to Other Funds
Bossier Parish Community College	3,649,172	4,560,660	--	--
South Louisiana Community College	972,057	--	--	--
River Parishes Community College	291,314	--	--	--
Louisiana Delta Community College	4,618,427	--	--	--
LCTCS - Louisiana Technical College	1,332,255	--	--	--
L E Fletcher Technical Community College	1,095,305	--	--	--
SOWELA Technical Community College	1,049,055	--	--	--
Northshore Technical Community College	445,121	--	--	--
Central LA Technical Community College	704,808	--	--	--
<b>Total Colleges &amp; Universities</b>	<b>\$ 281,086,487</b>	<b>\$ 4,560,660</b>	<b>\$ --</b>	<b>\$ --</b>

**State Agencies**

Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	34,775	--	--	--
Division of Administration	15,678	48,087	--	--
Office of Coastal Protection & Restoration	--	--	--	--
Military Department	964,771	--	--	--
Louisiana Stadium & Exposition District	275,124	--	--	--
Department of Veterans Affairs	53,961	--	--	--
Northeast LA War Veterans Home	152,825	--	--	--
Southwest LA War Veterans Home	403,931	--	--	--
Northwest LA War Veterans Home	2,160,787	--	--	--
Southeast LA War Veterans Home	416,369	--	--	--
Secretary of State	501	--	--	--
Office of Attorney General	--	--	--	6,763,478
State Treasurer	311,322	--	--	--
Public Service Commission	--	--	--	5,745
Agriculture and Forestry	223,030	--	--	228,397
Department of Insurance	57,250	818,600	--	--
LA Economic Development Corporation	906,038	--	--	--
Louisiana State Racing Commission	16,540	465	--	--
Office of Financial Institutions	207,080	--	--	--
Department of Culture, Recreation, & Tourism	2,300	--	--	--
Department of Transportation & Development	1,040,212	--	--	38,039,435

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 09/30/2013**

Agency	Amount Budgeted for Self-Generated	Amount Estimated to be Retained by State General Fund	Amount Due to the Federal Government	Amount Due to Other Funds
Department of Health and Hospitals	--	154,224,159	243,670,988	--
Department of Children & Family Services	25,470,494	848,017	6,130,001	201,244,947
Office of Juvenile Justice	--	1,546,370	--	2,025,137
Corrections - Adult Probation and Parole	33,766,735	10,663,179	--	--
Department of Public Safety	598,660	406,678	--	3,142,979
DNR - Office of the Secretary	34,968	--	--	2,812,504
DNR - Office of Conservation	--	--	--	1,241,896
DNR - Office of Mineral Resources	--	--	--	788,707
DNR - Office of Coastal Management	--	--	--	971,400
Department of Revenue	66,050,000	154,630,488	--	--
Louisiana Workforce Commission	1,695,942	--	14,445	--
Department of Wildlife and Fisheries	--	--	--	12,597,525
Ethics Administration	--	1,112,651	--	--
Louisiana Schools for the Deaf and Visually Impaired	--	133	--	--
LA School For Math Science and the Arts	3,475	--	--	--
Louisiana Educational Television Authority	8,612	--	--	389,662
Board of Regents	13,048	--	--	--
Louisiana Universities Marine Consortium	220,679	--	--	--
DOE - Management and Finance	2,512	--	11,203	--
DOE - Subgrantee Assistance	--	--	44,476	--
DOE - Recovery School District	1,188,220	--	--	--
DOE - Special School District	--	--	--	--
Office of Group Benefits	--	328,735	--	--
Office of Risk Management	--	--	--	--
Administrative Services	28,834	--	--	--
Louisiana Property Assistance Agency	41,948	--	--	--
Federal Property Assistance Agency	157,940	--	--	--
Office of Telecommunications Management	42,294	--	--	--
Prison Enterprises	464,014	--	--	--
Office of Aircraft Services	6,473	--	--	--
Department of Environmental Quality	160	--	--	16,255,972
District Attorneys and Assistants	--	300	--	--
<b>Total State Agencies</b>	<b>\$ 137,037,502</b>	<b>\$ 324,627,862</b>	<b>\$ 249,871,113</b>	<b>\$ 286,507,784</b>
<b>Grand Total</b>	<b>\$ 418,587,336</b>	<b>\$ 329,188,522</b>	<b>\$ 249,871,113</b>	<b>\$ 286,507,784</b>



**STATE OF LOUISIANA**  
**Schedule of the Number of Accounts by Agency**  
**For the Quarter Ended 09/30/2013**

<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>
<b><u>Boards &amp; Commissions</u></b>					
Addictive Disorder Regulatory Authority	2	1	--	--	--
Board of Certified Public Accountants	5	--	--	--	--
State Plumbing Board of Louisiana	--	--	--	--	--
LA Used Motor Vehicle Commission	8	5	--	--	--
Louisiana Tax Free Shopping Commission	169	234	--	--	--
Louisiana State Board of Cosmetology	21	132	--	--	--
<b>Total Boards &amp; Commissions</b>	<b>205</b>	<b>372</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	28,376	7,340	--	--	1,313
LSU - Alexandria	1,841	840	--	--	637
University of New Orleans	2,120	2,492	--	--	235
LSU Health Sciences Center - New Orleans	9,379	2,584	--	--	66
LSU - Eunice	1,248	310	--	--	16
LSU - Shreveport	853	659	--	--	140
Pennington Biomedical Research Center	51	33	--	--	--
LSU Health Sciences Center - HCSD	25,131	130,184	--	--	--
LSU Health Sciences Center - Shreveport	320,213	152,421	--	--	97,432
Baton Rouge Community College	5,353	--	--	--	--
Southern University - Baton Rouge	1,462	2,250	--	--	330
Southern University - New Orleans	623	2,125	--	--	--
Southern University - Shreveport	23	2,005	--	--	--
Nicholls State University	4,783	6,961	--	--	--
Grambling State University	2,506	678	--	419	--
Louisiana Tech University	2,047	429	1	--	--
McNeese State University	5,806	11,749	4,625	183	--
University of Louisiana @ Monroe	5,887	3,190	--	--	--
Northwestern State University	2,855	2,572	442	--	--
Southeastern Louisiana University	4,815	4,289	--	115	21
University of Louisiana @ Lafayette	11,583	633	--	321	--
Delgado Community College	12,531	26,471	178	--	--
Nunez Community College	1,311	455	--	--	--

**STATE OF LOUISIANA**  
**Schedule of the Number of Accounts by Agency**  
**For the Quarter Ended 09/30/2013**

<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	4,346	3,424	88	--	--
South Louisiana Community College	--	--	--	--	--
River Parishes Community College	146	362	--	--	117
Louisiana Delta Community College	4,201	1,470	--	--	--
LCTCS - Louisiana Technical College	1,160	675	--	--	--
L E Fletcher Technical Community College	1,963	10	--	--	--
SOWELA Technical Community College	3,456	1,243	--	--	--
Northshore Technical Community College	261	135	--	1	--
Central LA Technical Community College	755	40	--	--	--
<b>Total Colleges &amp; Universities</b>	<b>467,085</b>	<b>368,029</b>	<b>5,334</b>	<b>1,039</b>	<b>100,307</b>
 <b><u>State Agencies</u></b>					
Mental Health Advocacy Service	--	--	--	--	--
Louisiana Tax Commission	--	--	--	--	--
Division of Administration	23	4	2	--	--
Office of Coastal Protection & Restoration	--	--	--	--	--
Military Department	1	--	--	--	--
Louisiana Stadium & Exposition District	72	7	--	--	--
Department of Veterans Affairs	30	4	--	--	--
Northeast LA War Veterans Home	116	51	--	--	--
Southwest LA War Veterans Home	117	144	--	--	--
Northwest LA War Veterans Home	144	124	--	--	--
Southeast LA War Veterans Home	94	107	--	--	--
Secretary of State	--	1	--	--	--
Office of Attorney General	2,863	7,239	21,600	--	--
State Treasurer	18	2	--	--	--
Public Service Commission	6	4	--	--	--
Agriculture and Forestry	187	37	2	1	--
Department of Insurance	63	13	--	14	--
LA Economic Development Corporation	4	--	--	--	--
Louisiana State Racing Commission	17	31	8	--	--
Office of Financial Institutions	59	21	--	--	--
Department of Culture, Recreation, & Tourism	3	9	--	--	--
Department of Transportation & Development	11,563	1,741	77	--	--

**STATE OF LOUISIANA**  
**Schedule of the Number of Accounts by Agency**  
**For the Quarter Ended 09/30/2013**

<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	158,987	53,764	59,325	--	19
Department of Children & Family Services	1,827	3,398	26	--	--
Office of Juvenile Justice	362	17,492	--	--	--
Corrections - Adult Probation and Parole	43,323	24,182	--	--	--
Department of Public Safety	237	276	--	--	--
DNR - Office of the Secretary	43	271	--	--	--
DNR - Office of Conservation	117	377	--	--	--
DNR - Office of Mineral Resources	67	27	--	--	--
DNR - Office of Coastal Management	76	523	--	--	--
Department of Revenue	74,968	109,138	--	--	313
Louisiana Workforce Commission	22	168	--	--	--
Department of Wildlife and Fisheries	141	629	12	--	--
Ethics Administration	838	272	21	15	--
Louisiana Schools for the Deaf and Visually Impaired	5	8	--	--	--
LA School For Math Science and the Arts	17	--	--	--	--
Louisiana Educational Television Authority	49	--	--	--	--
Board of Regents	2	--	--	--	--
Louisiana Universities Marine Consortium	13	20	--	--	--
DOE - Management and Finance	43	39	4	--	--
DOE - Subgrantee Assistance	1	8	1	2	--
DOE - Recovery School District	56	182	--	--	--
DOE - Special School District	--	--	--	--	--
Office of Group Benefits	1	106	--	--	--
Office of Risk Management	--	--	--	--	--
Administrative Services	14	--	--	--	--
Louisiana Property Assistance Agency	26	--	--	--	--
Federal Property Assistance Agency	18	--	--	--	--
Office of Telecommunications Management	116	--	--	--	--
Prison Enterprises	71	5	--	--	--
Office of Aircraft Services	4	2	5	--	--
Department of Environmental Quality	17,225	6,754	--	--	--
District Attorneys and Assistants	1	--	--	--	--
<b>Total State Agencies</b>	<u>314,050</u>	<u>227,180</u>	<u>81,083</u>	<u>32</u>	<u>332</u>
<b>Grand Total</b>	<u>781,340</u>	<u>595,581</u>	<u>86,417</u>	<u>1,071</u>	<u>100,639</u>

**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 09/30/2013**

Agency	Total Beginning Balance (Current and Long-Term)	Total Collections (Current and Long-Term)	Total Ending Balance (Current and Long-Term)
<b><u>Boards &amp; Commissions</u></b>			
Addictive Disorder Regulatory Authority	\$ --	\$ --	15,099
Board of Certified Public Accountants	88,511	8,215	95,767
State Plumbing Board of Louisiana	6,895	--	6,895
LA Used Motor Vehicle Commission	61,950	19,700	44,900
Louisiana Tax Free Shopping Commission	381,129	449,094	288,727
Louisiana State Board of Cosmetology	11,779	1,180	11,959
<b>Total Boards &amp; Commissions</b>	<b>\$ 550,264</b>	<b>\$ 478,189</b>	<b>\$ 463,347</b>
<b><u>Colleges &amp; Universities</u></b>			
LSU - Baton Rouge	\$ 22,916,633	\$ 90,206,593	\$ 78,589,561
LSU - Alexandria	4,909,894	5,349,109	1,642,028
University of New Orleans	6,322,532	50,295,137	5,853,769
LSU Health Sciences Center - New Orleans	25,192,906	18,972,406	18,608,338
LSU - Eunice	2,896,933	2,841,692	593,722
LSU - Shreveport	1,241,299	5,510,149	1,584,872
Pennington Biomedical Research Center	3,692,324	2,949,435	3,679,739
LSU Health Sciences Center - HCSD	20,108,503	7,325,386	12,730,283
LSU Health Sciences Center - Shreveport	32,121,200	31,753,354	35,687,325
Baton Rouge Community College	5,299,841	3,308,747	8,771,047
Southern University - Baton Rouge	4,610,765	50,789,123	6,279,262
Southern University - New Orleans	3,069,242	13,400,594	5,688,989
Southern University - Shreveport	2,340,399	10,373,057	5,196,356
Nicholls State University	3,484,993	64,702,741	4,658,729
Grambling State University	5,642,742	42,297,519	6,454,298
Louisiana Tech University	3,221,771	45,854,891	2,188,840
McNeese State University	4,199,683	24,523,066	4,578,552
University of Louisiana @ Monroe	4,845,012	45,901,717	6,003,220
Northwestern State University	6,388,702	2,056,490	9,822,062
Southeastern Louisiana University	5,592,075	56,866,535	8,451,538
University of Louisiana @ Lafayette	7,168,917	4,572,699	25,298,618
Delgado Community College	10,930,203	1,462,987	14,168,656
Nunez Community College	286,928	68,373	399,169

**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 09/30/2013**

<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	3,696,217	848,105	8,209,832
South Louisiana Community College	972,057	--	972,057
River Parishes Community College	275,422	25,048	291,314
Louisiana Delta Community College	1,558,307	701,963	4,618,427
LCTCS - Louisiana Technical College	1,331,297	1,780,042	1,332,255
L E Fletcher Technical Community College	392,955	3,075,178	1,095,305
SOWELA Technical Community College	1,188,708	2,678,251	1,049,055
Northshore Technical Community College	493,816	212,200	445,121
Central LA Technical Community College	247,734	4,856,234	704,808
<b>Total Colleges &amp; Universities</b>	<b>\$ 196,640,010</b>	<b>\$ 595,558,821</b>	<b>\$ 285,647,147</b>

**State Agencies**

Mental Health Advocacy Service	\$ --	\$ --	\$ --
Louisiana Tax Commission	42,502	7,727	34,775
Division of Administration	76,190	84,573	63,765
Office of Coastal Protection & Restoration	--	--	--
Military Department	--	--	964,771
Louisiana Stadium & Exposition District	228,700	1,030,071	275,124
Department of Veterans Affairs	56,298	36,825	53,961
Northeast LA War Veterans Home	--	571,825	152,825
Southwest LA War Veterans Home	398,306	779,589	403,931
Northwest LA War Veterans Home	1,988,370	521,212	2,160,787
Southeast LA War Veterans Home	305,801	798,258	416,369
Secretary of State	1,323,848	1,323,347	501
Office of Attorney General	6,849,210	126,239	6,763,478
State Treasurer	25,109	156,576	311,322
Public Service Commission	10,870	65,625	5,745
Agriculture and Forestry	214,360	621,600	451,427
Department of Insurance	2,655,513	747,504	875,850
LA Economic Development Corporation	956,520	80,400	906,038
Louisiana State Racing Commission	14,395	300	17,005
Office of Financial Institutions	191,894	145,888	207,080
Department of Culture, Recreation, & Tourism	1,910	612	2,300
Department of Transportation & Development	43,760,062	9,246,464	39,079,647

**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 09/30/2013**

<b>Agency</b>	<b>Total Beginning Balance (Current and Long-Term)</b>	<b>Total Collections (Current and Long-Term)</b>	<b>Total Ending Balance (Current and Long-Term)</b>
Department of Health and Hospitals	309,145,014	21,025,945	397,895,147
Department of Children & Family Services	228,981,092	42,853,495	233,693,459
Office of Juvenile Justice	3,758,496	36,048	3,571,507
Corrections - Adult Probation and Parole	42,880,156	3,982,564	44,429,914
Department of Public Safety	3,819,519	329,037	4,148,317
DNR - Office of the Secretary	3,632,769	796,884	2,847,472
DNR - Office of Conservation	1,526,170	742,894	1,241,896
DNR - Office of Mineral Resources	6,118,846	6,291,365	788,707
DNR - Office of Coastal Management	1,666,612	898,980	971,400
Department of Revenue	237,499,215	677,942,237	220,680,488
Louisiana Workforce Commission	2,460,092	15,341,283	1,710,387
Department of Wildlife and Fisheries	9,181,770	1,047,022	12,597,525
Ethics Administration	1,194,154	97,533	1,112,651
Louisiana Schools for the Deaf and Visually Impaired	151	20	133
LA School For Math Science and the Arts	--	--	3,475
Louisiana Educational Television Authority	72,115	772,047	398,274
Board of Regents	68,021	68,021	13,048
Louisiana Universities Marine Consortium	378,364	350,595	220,679
DOE - Management and Finance	15,079	2,212	13,715
DOE - Subgrantee Assistance	32,977	10,108	44,476
DOE - Recovery School District	2,216,575	1,370,884	1,188,220
DOE - Special School District	--	--	--
Office of Group Benefits	325,655	1,235	328,735
Office of Risk Management	--	--	--
Administrative Services	10,828	13,651	28,834
Louisiana Property Assistance Agency	132,279	414,997	41,948
Federal Property Assistance Agency	147,382	424,687	157,940
Office of Telecommunications Management	41,224	123,473	42,294
Prison Enterprises	299,505	2,499,859	464,014
Office of Aircraft Services	11,587	16,200	6,473
Department of Environmental Quality	4,366,627	36,537,003	16,256,132
District Attorneys and Assistants	--	335	300
<b>Total State Agencies</b>	<b>\$ 919,082,132</b>	<b>\$ 830,335,249</b>	<b>\$ 998,044,261</b>
<b>Grand Total</b>	<b>\$ 1,116,272,406</b>	<b>\$ 1,426,372,259</b>	<b>\$ 1,284,154,755</b>

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.