



State of Louisiana
Division of Administration
Office of the Commissioner

May 28, 2015

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 **December 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 \$11,989,895 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 39.58% of the total write-offs this quarter due to the receivables being uncollectible and continuing collection efforts not being cost effective. Department of Public Safety reported 23.43% of the total write-offs this quarter due to the 3 year reporting period limitation. Delgado Community College reported 25.78% of the 26.44% of the total write-offs for the colleges and universities this quarter due to the 3 year reporting period limitation and are

The Honorable James R. "Jim" Fannin

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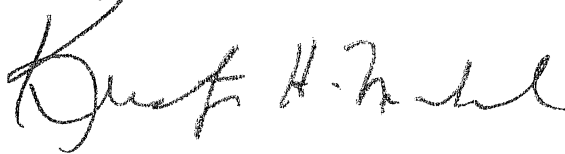
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deemed uncollectible. The remaining 10.55% of the total write-offs are reported by various state agencies this quarter due to the 3 year reporting period limitation.

The Accounts Receivable's beginning balance has been restated by \$(2,828,645) for LSU Health Science Center – HCSD due to healthcare contractual agreements that had not been applied and/or adjusted on HCSD's previous quarterly reports.

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: Afranie Adomako, CPA
Assistant Commissioner for Management and Finance
John McLean, CPA, Interim Director
Office of Statewide Reporting and Accounting Policy
Katherine Porche, CPA, SAS Manager
Office of Statewide Reporting and Accounting Policy
Tim Barfield, Secretary
Louisiana Department of Revenue
Rick McGimsey, Civil Division Director
Office of Attorney General



STATE OF LOUISIANA



**STATE OF LOUISIANA
RECEIVABLES REPORT**

For the Quarter Ended December 31, 2014

**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 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 12/31/2014

	<u>Current Receivables (Under 180 days)</u>	<u>Long-Term Receivables (Over 180 days)</u>	<u>Total/Balance of Receivables</u>
09/30/2014 Balance (gross)	\$ 564,419,562	\$ 489,883,800	\$ 1,054,303,362
Adjustment to Beginning Balance	(198,571)	(2,630,074)	(2,828,645)
09/30/2014 Balance (restatement)	564,220,991	487,253,726	1,051,474,717
Additions (net of contractual agreements, discounts etc.)	998,749,355	--	998,749,355
Reclassification from Current to Long-Term	(180,575,002)	180,575,002	--
Collections:			
1-90 days	376,946,372	--	376,946,372
90 -180 days	309,233,650	--	309,233,650
Over 180 days	--	149,582,366	149,582,366
Write-offs	--	11,989,895	11,989,895
Transferred to Outside Collection	--	9,540,713	9,540,713
12/31/2014 Balance of Receivables	<u>\$ 696,215,322</u>	<u>\$ 496,715,754</u>	<u>\$ 1,192,931,076</u>

Total Receivables for the Quarter (Current and Long-Term) \$ 2,050,224,072

Total Collections for the Quarter (Current and Long-Term) \$ 835,762,388

Disposition of Receivables, if the funds were collected

Amount Budgeted for Self-Generated	\$ 599,342,381
Amount Estimated to be Retained by State General Fund	221,827,752
Amount Due to the Federal Government	109,348,978
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>262,411,965</u>
	<u>\$ 1,192,931,076</u>

See Details on pages 4-12

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 12/31/2014

Agency	9/30/2014 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	12/31/2014 Balance (Under 180 days)
			1-90 days	91-180 days		
<u>Boards & Commissions</u>						
Addictive Disorder Regulatory Authority	\$ --	\$ 4,235	\$ --	\$ --	\$ --	4,235
Board of Certified Public Accountants	92,504	50,876	6,278	--	--	137,102
State Plumbing Board of Louisiana	460	245	460	--	--	245
LA Used Motor Vehicle Commission	86,550	261,075	29,675	1,000	308,800	8,150
Louisiana Tax Free Shopping Commission	385,002	802,506	291,443	366,269	13,449	516,347
Louisiana State Board of Cosmetology	1,864	1,370	380	205	180	2,469
Total Boards & Commissions	\$ 566,380	\$ 1,120,307	\$ 328,236	\$ 367,474	\$ 322,429	\$ 668,548
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 82,861,476	\$ 118,386,948	\$ 90,066,807	\$ 4,360,877	\$ 2,582,463	104,238,277
LSU - Alexandria	1,904,807	5,983,813	5,085,346	149,983	123,604	2,529,687
University of New Orleans	6,278,074	5,227,199	3,304,639	3,320,215	456,393	4,424,026
LSU Health Sciences Center - New Orleans	10,888,610	27,155,430	6,691,033	494,111	2,583,691	28,275,205
LSU - Eunice	546,494	2,446,174	478,302	216	74,057	2,440,093
LSU - Shreveport	1,550,988	2,353,025	813,838	734,283	53,995	2,301,897
Pennington Biomedical Research Center	1,540,838	2,871,239	2,963,321	53,200	--	1,395,556
LSU Health Sciences Center - HCSD	943,256	952,603	460,468	407,574	206,532	821,285
LSU Health Sciences Center - Shreveport	5,013,853	12,142,878	8,094,784	948,377	2,968,800	5,144,770
Baton Rouge Community College	12,972,895	10,074,669	2,643,980	--	68,364	20,335,220
Southern University - Baton Rouge	5,962,351	28,708,374	9,862,009	17,268	2,223,112	22,568,336
Southern University - New Orleans	614,367	15,851,425	10,729,789	4,398,261	1,092,990	244,752
Southern University - Shreveport	1,459,803	9,207,612	4,149,307	--	1,828,176	4,689,932
Nicholls State University	2,379,944	41,566,093	16,898,727	2,291,828	15,041	24,740,441
Grambling State University	4,050,463	1,599,337	3,796,709	35,534	689,275	1,128,282
Louisiana Tech University	2,119,184	44,847,298	44,648,301	175,116	215,942	1,927,123
McNeese State University	4,167,624	23,490,433	4,205,080	23,610	--	23,429,367
University of Louisiana @ Monroe	3,083,379	8,378,688	5,367,858	2,686,513	5,468	3,402,228
Northwestern State University	5,518,468	22,536,848	2,489,223	--	503,083	25,063,010
Southeastern Louisiana University	4,552,841	46,809,416	3,274,058	5,382,722	117,116	42,588,361
University of Louisiana @ Lafayette	28,618,121	34,314,397	27,016,477	97,434	267,365	35,551,242
Delgado Community College	4,638,200	208,991	2,369,049	--	223,288	2,254,854
Nunez Community College	344,137	1,534,836	5,161	215,103	11,767	1,646,942
Bossier Parish Community College	5,775,854	7,765,449	2,644,928	2,173,156	3,607,932	5,115,287
South Louisiana Community College	6,768,275	4,397,443	8,888,036	1,578,864	--	698,818
River Parishes Community College	50,058	100,913	2,273	8,659	43,908	96,131
Louisiana Delta Community College	1,090,916	3,189,940	277,867	19,753	50,624	3,932,612
LCTCS - Louisiana Technical College	548,632	1,152,405	489,417	--	72,296	1,139,324
L E Fletcher Technical Community College	843,586	6,472,678	4,656,115	--	86,379	2,573,770
SOWELA Technical Community College	568,290	3,356,379	192,255	33,927	32,192	3,666,295
Northshore Technical Community College	224,096	9,143	37,639	--	5,483	190,117
Central LA Technical Community College	3,704,466	3,843,054	5,024,506	--	--	2,523,014
Total Colleges & Universities	\$ 211,584,346	\$ 496,935,130	\$ 277,627,302	\$ 29,606,584	\$ 20,209,336	\$ 381,076,254

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 12/31/2014

Agency	9/30/2014 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	12/31/2014 Balance (Under 180 days)
			1-90 days	91-180 days		
State Agencies						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	--
Louisiana Tax Commission	8,539	664,694	15,801	--	8,539	648,893
Division of Administration	60,154	77,975	49,084	15,478	30,412	43,155
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Military Department	--	--	--	--	--	--
Louisiana Stadium & Exposition District	324,223	1,574,203	1,235,560	29,791	1,814	631,261
Department of Veterans Affairs	56,975	32,195	15,630	15,629	4,089	53,822
Northeast LA War Veterans Home	72,876	694,485	626,512	10,713	32,697	97,439
Southwest LA War Veterans Home	231,387	721,813	617,038	75,612	57,543	203,007
Northwest LA War Veterans Home	1,881,513	875,350	440,070	53,421	12,406	2,250,966
Southeast LA War Veterans Home	429,782	741,230	763,701	5,006	--	402,305
Secretary of State	79,979	421,266	--	300	--	500,945
Office of Attorney General	11,121,048	1,444,824	58,567	46,807	814,794	11,645,704
Department of Treasury/State Bond Commission	12,299	91,737	38,336	1,409	--	64,291
Public Service Commission	3,000	3,000	1,500	--	--	4,500
Agriculture and Forestry	176,852	1,510,275	1,322,321	20,687	5,183	338,936
Department of Insurance	254,302	(708)	182,535	4,745	(28,174)	94,488
LA Economic Development Corporation	619,632	5,082	70,599	--	--	554,115
Louisiana State Racing Commission	20,675	75	1,800	75	17,525	1,350
Office of Financial Institutions	146,443	540,210	143,889	--	2,554	540,210
Department of Culture, Recreation, & Tourism	372	7,134	--	--	7,202	304
Department of Transportation & Development	4,199,340	9,919,413	7,763,466	63,341	352,199	5,939,747
Department of Health and Hospitals	146,379,143	55,476,297	5,139,264	76,384,701	5,851,362	114,480,113
Department of Children & Family Services	78,393,591	51,622,141	243,704	54,013	49,725,189	79,992,826
Office of Juvenile Justice	72,914	117,208	2,070	7,050	123,337	57,665
Corrections - Adult Probation and Parole	6,124,966	7,560,330	3,795,995	--	4,501,386	5,387,915
Department of Public Safety	306,054	848,813	465,260	76,645	57,259	555,703
DNR - Office of the Secretary	2,486	48,091	37,405	6,726	101	6,345
DNR - Office of Conservation	657,402	3,297,760	2,133,549	649,429	46,478	1,125,706
DNR - Office of Mineral Resources	92,352	1,020,827	745,253	6,379	79,037	282,510
DNR - Office of Coastal Management	6,537	743,732	690,689	13,254	8,403	37,923
Department of Revenue	93,754,841	278,019,793	6,995,622	195,326,472	98,108,080	71,344,460
Louisiana Workforce Commission	216,437	50,530,303	44,744,200	17,273	--	5,985,267
Department of Wildlife and Fisheries	52,344	172,977	12,544	4,463	35,809	172,505
Ethics Administration	626,055	191,003	75,977	3,525	23,901	713,655
Board of Tax Appeals	--	14,317	--	1,152	3,126	10,039
LA Schools for the Deaf and Visually Impaired	--	--	--	--	--	--
LA School For Math Science and the Arts	5,225	6,622	--	--	--	11,847
Louisiana Educational Television Authority	227,162	342,018	390,978	2,400	--	175,802
Board of Regents	9,138	--	--	6,092	--	3,046
Louisiana Universities Marine Consortium	465,685	253,985	374,847	26,297	724	317,802
DOE - Management and Finance	1,453	150	250	50	478	825
DOE - Subgrantee Assistance	--	--	--	--	--	--

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 12/31/2014

Agency	9/30/2014 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	12/31/2014 Balance (Under 180 days)
			1-90 days	91-180 days		
DOE - Recovery School District	82,623	165,898	153,852	76,884	--	17,785
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	5,346	3,010	252	--	5,346	2,758
Office of Risk Management	--	--	--	--	--	--
Administrative Services	22,515	34,197	32,400	8,038	(37)	16,311
Louisiana Property Assistance Agency	37,004	291,727	265,091	23,250	--	40,390
Federal Property Assistance Agency	102,460	74,796	102,460	--	--	74,796
Office of Telecommunications Management	54,883	119,116	98,302	16,378	128	59,191
Prison Enterprises	877,478	3,766,288	3,957,053	--	4,894	681,819
Office of Technology Services	--	9,188	5,035	--	--	4,153
Office of Aircraft Services	20,589	14,147	3,270	18,318	--	13,148
Department of Environmental Quality	3,774,191	26,624,931	15,179,103	6,187,789	149,453	8,882,777
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 352,070,265	\$ 500,693,918	\$ 98,990,834	\$ 279,259,592	\$ 160,043,237	\$ 314,470,520
Grand Total	\$ 564,220,991	\$ 998,749,355	\$ 376,946,372	\$ 309,233,650	\$ 180,575,002	\$ 696,215,322

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 12/31/2014

Agency	9/30/2014 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	12/31/2014 Balance (Over 180 days)
<u>Boards & Commissions</u>						
Addictive Disorder Regulatory Authority	\$ 4,294	\$ --	\$ --	\$ --	\$ 4,294	\$ --
Board of Certified Public Accountants	--	--	--	--	--	--
State Plumbing Board of Louisiana	2,200	--	--	--	--	2,200
LA Used Motor Vehicle Commission	15,250	308,800	13,000	--	298,500	12,550
Louisiana Tax Free Shopping Commission	27,466	13,449	4,676	--	--	36,239
Louisiana State Board of Cosmetology	11,575	180	525	--	--	11,230
Total Boards & Commissions	\$ 60,785	\$ 322,429	\$ 18,201	\$ --	\$ 302,794	\$ 62,219
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 7,267,340	\$ 2,582,463	\$ 642,625	\$ --	\$ --	\$ 9,207,178
LSU - Alexandria	256,356	123,604	72,550	--	127,283	180,127
University of New Orleans	1,482,208	456,393	174,848	--	96,474	1,667,279
LSU Health Sciences Center - New Orleans	923,165	2,583,691	36,521	--	1,244	3,469,091
LSU - Eunice	157,620	74,057	35,512	--	103,561	92,604
LSU - Shreveport	771,324	53,995	19,993	--	--	805,326
Pennington Biomedical Research Center	331,697	--	9,951	--	--	321,746
LSU Health Sciences Center - HCSD	4,219,305	206,532	479,630	--	--	3,946,207
LSU Health Sciences Center - Shreveport	8,379,476	2,968,800	616,402	--	541,654	10,190,220
Baton Rouge Community College	1,157,093	68,364	15,374	--	--	1,210,083
Southern University - Baton Rouge	3,206,973	2,223,112	617,335	--	--	4,812,750
Southern University - New Orleans	2,858,186	1,092,990	1,200	--	--	3,949,976
Southern University - Shreveport	1,643,217	1,828,176	--	--	--	3,471,393
Nicholls State University	1,963,288	15,041	136,877	5,030	533,254	1,303,168
Grambling State University	2,803,110	689,275	6,296	--	--	3,486,089
Louisiana Tech University	479,157	215,942	38,039	24,232	--	632,828
McNeese State University	2,621,665	--	8,631	2,435	870,960	1,739,639
University of Louisiana @ Monroe	3,325,807	5,468	74,728	5	--	3,256,542
Northwestern State University	2,466,679	503,083	229,520	33,280	--	2,706,962
Southeastern Louisiana University	3,663,023	117,116	131,899	--	279,299	3,368,941
University of Louisiana @ Lafayette	186,946	267,365	6,378	--	97,434	350,499
Delgado Community College	10,664,159	223,288	233,868	3,091,071	--	7,562,508
Nunez Community College	19,961	11,767	1,104	--	30,624	--
Bossier Parish Community College	4,884,357	3,607,932	2,837,125	13,506	4,839,184	802,474
South Louisiana Community College	1,720,537	--	172,850	--	--	1,547,687
River Parishes Community College	353,827	43,908	1,182	--	42,726	353,827
Louisiana Delta Community College	1,061,858	50,624	--	--	--	1,112,482
LCTCS - Louisiana Technical College	544,603	72,296	224	--	--	616,675
L E Fletcher Technical Community College	3,832	86,379	--	--	86,379	3,832
SOWELA Technical Community College	917,336	32,192	18,466	--	757,701	173,361
Northshore Technical Community College	155,595	5,483	5,373	--	5,483	150,222
Central LA Technical Community College	30,902	--	--	--	--	30,902
Total Colleges & Universities	\$ 70,520,602	\$ 20,209,336	\$ 6,624,501	\$ 3,169,559	\$ 8,413,260	\$ 72,522,618

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 12/31/2014

Agency	9/30/2014 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	12/31/2014 Balance (Over 180 days)
<u>State Agencies</u>						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	16,524	8,539	1,044	3,136	--	20,883
Division of Administration	24,487	30,412	--	412	--	54,487
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Military Department	--	--	--	--	--	--
Louisiana Stadium & Exposition District	47,149	1,814	4,176	--	--	44,787
Department of Veterans Affairs	38,806	4,089	14,839	--	--	28,056
Northeast LA War Veterans Home	73,739	32,697	--	21,722	--	84,714
Southwest LA War Veterans Home	225,024	57,543	30,003	11,692	--	240,872
Northwest LA War Veterans Home	1,166,188	12,406	44,629	2,519	--	1,131,446
Southeast LA War Veterans Home	45,991	--	11,136	--	--	34,855
Secretary of State	25,646	--	--	--	--	25,646
Office of Attorney General	1,000,120	814,794	162,260	138,401	--	1,514,253
Department of Treasury/State Bond Commission	10,775	--	--	--	--	10,775
Public Service Commission	3,910	--	--	--	--	3,910
Agriculture and Forestry	101,436	5,183	2,182	4,669	1,905	97,863
Department of Insurance	87,861	(28,174)	--	--	7,150	52,537
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	15,375	17,525	2,500	--	12,900	17,500
Office of Financial Institutions	42,934	2,554	--	--	--	45,488
Department of Culture, Recreation, & Tourism	142	7,202	--	--	--	7,344
Department of Transportation & Development	2,902,852	352,199	85,153	334,936	--	2,834,962
Department of Health and Hospitals	65,542,935	5,851,362	6,679,119	4,745,346	589,969	59,379,863
Department of Children & Family Services	171,544,606	49,725,189	45,359,509	510,011	--	175,400,275
Office of Juvenile Justice	3,715,334	123,337	18,836	--	--	3,819,835
Corrections - Adult Probation and Parole	44,717,960	4,501,386	--	--	--	49,219,346
Department of Public Safety	3,640,455	57,259	75,191	2,809,524	--	812,999
DNR - Office of the Secretary	764,464	101	4,185	--	--	760,380
DNR - Office of Conservation	360,698	46,478	80,177	--	--	326,999
DNR - Office of Mineral Resources	6,040	79,037	--	--	--	85,077
DNR - Office of Coastal Management	541,687	8,403	92,144	--	--	457,946
Department of Revenue	115,998,021	98,108,080	90,118,291	--	--	123,987,810
Louisiana Workforce Commission	188,504	--	13,277	--	--	175,227
Department of Wildlife and Fisheries	709,308	35,809	19,208	138,562	--	587,347
Ethics Administration	360,001	23,901	10,645	3,901	212,735	156,621
Board of Tax Appeals	1,865	3,126	374	--	--	4,617
LA Schools for the Deaf and Visually Impaired	665	--	--	--	--	665
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	--	--	--	--	--	--
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	61,149	724	750	1,181	--	59,942
DOE - Management and Finance	4,051	478	2,401	210	--	1,918
DOE - Subgrantee Assistance	3,208	--	--	3,208	--	--

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 12/31/2014

Agency	9/30/2014 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	12/31/2014 Balance (Over 180 days)
DOE - Recovery School District	575,907	--	--	--	--	575,907
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	321,109	5,346	300	--	--	326,155
Office of Risk Management	--	--	--	--	--	--
Administrative Services	74	(37)	--	--	--	37
Louisiana Property Assistance Agency	--	--	--	--	--	--
Federal Property Assistance Agency	--	--	--	--	--	--
Office of Telecommunications Management	221	128	85	--	--	264
Prison Enterprises	14,663	4,894	--	--	--	19,557
Office of Technology Services	--	--	--	--	--	--
Office of Aircraft Services	10	--	--	4	--	6
Department of Environmental Quality	1,770,445	149,453	107,250	90,902	--	1,721,746
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 416,672,339	\$ 160,043,237	\$ 142,939,664	\$ 8,820,336	\$ 824,659	\$ 424,130,917
Grand Total	\$ 487,253,726	\$ 180,575,002	\$ 149,582,366	\$ 11,989,895	\$ 9,540,713	\$ 496,715,754

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 12/31/2014

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	\$ 4,235	\$ --	\$ --	--
Board of Certified Public Accountants	137,102	--	--	--
State Plumbing Board of Louisiana	2,445	--	--	--
LA Used Motor Vehicle Commission	20,700	--	--	--
Louisiana Tax Free Shopping Commission	552,586	--	--	--
Louisiana State Board of Cosmetology	13,699	--	--	--
Total Boards & Commissions	\$ 730,767	\$ --	\$ --	--
<u>Colleges & Universities</u>				
LSU - Baton Rouge	\$ 113,445,455	\$ --	\$ --	--
LSU - Alexandria	2,709,814	--	--	--
University of New Orleans	6,091,305	--	--	--
LSU Health Sciences Center - New Orleans	31,744,296	--	--	--
LSU - Eunice	2,532,697	--	--	--
LSU - Shreveport	3,107,223	--	--	--
Pennington Biomedical Research Center	1,717,302	--	--	--
LSU Health Sciences Center - HCSD	4,767,492	--	--	--
LSU Health Sciences Center - Shreveport	15,334,990	--	--	--
Baton Rouge Community College	21,545,303	--	--	--
Southern University - Baton Rouge	27,122,258	258,828	--	--
Southern University - New Orleans	4,194,728	--	--	--
Southern University - Shreveport	8,161,325	--	--	--
Nicholls State University	26,043,609	--	--	--
Grambling State University	4,614,371	--	--	--
Louisiana Tech University	2,559,951	--	--	--
McNeese State University	25,169,006	--	--	--
University of Louisiana @ Monroe	6,658,770	--	--	--
Northwestern State University	27,769,972	--	--	--
Southeastern Louisiana University	45,957,302	--	--	--
University of Louisiana @ Lafayette	35,901,741	--	--	--
Delgado Community College	9,817,362	--	--	--
Nunez Community College	1,646,942	--	--	--
Bossier Parish Community College	2,758,383	3,159,378	--	--
South Louisiana Community College	2,246,505	--	--	--
River Parishes Community College	449,958	--	--	--
Louisiana Delta Community College	5,045,094	--	--	--
LCTCS - Louisiana Technical College	1,755,999	--	--	--
L E Fletcher Technical Community College	2,577,602	--	--	--
SOWELA Technical Community College	3,839,656	--	--	--
Northshore Technical Community College	340,339	--	--	--
Central LA Technical Community College	2,553,916	--	--	--
Total Colleges & Universities	\$ 450,180,666	\$ 3,418,206	\$ --	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 12/31/2014

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>State Agencies</u>				
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	669,776	--	--	--
Division of Administration	43,567	54,075	--	--
Office of Coastal Protection & Restoration	--	--	--	--
Military Department	--	--	--	--
Louisiana Stadium & Exposition District	676,048	--	--	--
Department of Veterans Affairs	81,878	--	--	--
Northeast LA War Veterans Home	182,153	--	--	--
Southwest LA War Veterans Home	443,879	--	--	--
Northwest LA War Veterans Home	3,382,412	--	--	--
Southeast LA War Veterans Home	437,160	--	--	--
Secretary of State	526,591	--	--	--
Office of Attorney General	--	--	--	13,159,957
Department of Treasury/State Bond Commission	75,066	--	--	--
Public Service Commission	--	--	--	8,410
Agriculture and Forestry	276,539	--	--	160,260
Department of Insurance	25,500	121,525	--	--
LA Economic Development Corporation	554,115	--	--	--
Louisiana State Racing Commission	18,850	--	--	--
Office of Financial Institutions	585,698	--	--	--
Department of Culture, Recreation, & Tourism	7,648	--	--	--
Department of Transportation & Development	147,394	--	--	8,627,315
Department of Health and Hospitals	8,444,877	62,775,030	102,640,069	--
Department of Children & Family Services	25,851,797	774,857	6,706,591	222,059,856
Office of Juvenile Justice	950	1,703,684	--	2,172,866
Corrections - Adult Probation and Parole	41,501,518	13,105,743	--	--
Department of Public Safety	44,740	100,461	--	1,223,501
DNR - Office of the Secretary	25,809	--	1,270	739,646
DNR - Office of Conservation	--	--	--	1,452,705
DNR - Office of Mineral Resources	--	--	--	367,587
DNR - Office of Coastal Management	--	--	--	495,869
Department of Revenue	56,757,936	138,574,334	--	--
Louisiana Workforce Commission	6,159,446	--	1,048	--
Department of Wildlife and Fisheries	--	--	--	759,852
Ethics Administration	--	870,276	--	--
Board of Tax Appeals	14,656	--	--	--
LA Schools for the Deaf and Visually Impaired	--	648	--	17
LA School For Math Science and the Arts	11,847	--	--	--
Louisiana Educational Television Authority	18,006	--	--	157,796
Board of Regents	3,046	--	--	--
Louisiana Universities Marine Consortium	377,744	--	--	--
DOE - Management and Finance	2,743	--	--	--
DOE - Subgrantee Assistance	--	--	--	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 12/31/2014

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
DOE - Recovery School District	171,727	--	--	421,965
DOE - Special School District	--	--	--	--
Office of Group Benefits	--	328,913	--	--
Office of Risk Management	--	--	--	--
Administrative Services	16,348	--	--	--
Louisiana Property Assistance Agency	40,390	--	--	--
Federal Property Assistance Agency	74,796	--	--	--
Office of Telecommunications Management	59,455	--	--	--
Prison Enterprises	701,376	--	--	--
Office of Technology Services	4,153	--	--	--
Office of Aircraft Services	13,154	--	--	--
Department of Environmental Quality	160	--	--	10,604,363
District Attorneys and Assistants	--	--	--	--
Total State Agencies	\$ 148,430,948	\$ 218,409,546	\$ 109,348,978	\$ 262,411,965
Grand Total	\$ 599,342,381	\$ 221,827,752	\$ 109,348,978	\$ 262,411,965

STATE OF LOUISIANA
Schedule of the Number of Accounts by Agency
For the Quarter Ended 12/31/2014

Agency	Current Receivables	Long-Term Receivables	Write-offs	Transferred to AG's office	Transferred to Outside Collection
<u>Boards & Commissions</u>					
Addictive Disorder Regulatory Authority	1	--	--	4	--
Board of Certified Public Accountants	7	--	--	--	--
State Plumbing Board of Louisiana	1	14	--	--	--
LA Used Motor Vehicle Commission	3	6	--	--	--
Louisiana Tax Free Shopping Commission	223	253	--	--	--
Louisiana State Board of Cosmetology	--	--	--	--	--
Total Boards & Commissions	235	273	--	4	--
<u>Colleges & Universities</u>					
LSU - Baton Rouge	27,521	8,557	--	--	1,095
LSU - Alexandria	2,046	264	--	416	901
University of New Orleans	7,772	1,643	--	141	--
LSU Health Sciences Center - New Orleans	8,703	2,736	--	--	--
LSU - Eunice	1,964	308	--	162	--
LSU - Shreveport	476	872	--	--	--
Pennington Biomedical Research Center	58	35	--	--	--
LSU Health Sciences Center - HCSD	7,008	138,494	--	--	--
LSU Health Sciences Center - Shreveport	246,522	261,851	--	--	12,455
Baton Rouge Community College	10,968	484	--	--	--
Southern University - Baton Rouge	8,584	4,914	--	--	--
Southern University - New Orleans	644	554	--	--	--
Southern University - Shreveport	1,841	2,426	--	--	--
Nicholls State University	6,113	749	2	289	--
Grambling State University	1,601	774	--	--	--
Louisiana Tech University	1,382	421	1	--	--
McNeese State University	11,769	15,219	2	--	--
University of Louisiana @ Monroe	45	3,704	5	--	--
Northwestern State University	4,105	1,535	33	--	--
Southeastern Louisiana University	11,841	4,291	--	263	3
University of Louisiana @ Lafayette	13,421	214	--	73	--
Delgado Community College	6,980	32,717	7,100	--	--
Nunez Community College	1,307	873	--	62	--
Bossier Parish Community College	3,916	5,006	61	909	--
South Louisiana Community College	865	2,867	--	--	--
River Parishes Community College	106	423	--	--	237
Louisiana Delta Community College	3,521	1,544	--	--	--
LCTCS - Louisiana Technical College	588	905	--	--	--
L E Fletcher Technical Community College	2,482	10	--	138	--
SOWELA Technical Community College	597	1,598	--	333	--
Northshore Technical Community College	111	88	--	23	--
Central LA Technical Community College	1,546	40	--	--	--
Total Colleges & Universities	396,403	496,116	7,204	2,809	14,691

STATE OF LOUISIANA
Schedule of the Number of Accounts by Agency
For the Quarter Ended 12/31/2014

<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>State Agencies</u>					
Mental Health Advocacy Service	--	--	--	--	--
Louisiana Tax Commission	67	115	42	--	--
Division of Administration	25	3	1	--	--
Office of Coastal Protection & Restoration	--	--	--	--	--
Military Department	--	--	--	--	--
Louisiana Stadium & Exposition District	66	14	--	--	--
Department of Veterans Affairs	16	6	--	--	--
Northeast LA War Veterans Home	119	63	--	--	--
Southwest LA War Veterans Home	95	140	--	--	--
Northwest LA War Veterans Home	136	221	1	--	--
Southeast LA War Veterans Home	160	177	--	--	--
Secretary of State	305	--	--	--	--
Office of Attorney General	3,883	17,193	188	--	--
Department of Treasury/State Bond Commission	13	1	--	--	--
Public Service Commission	7	2	--	--	--
Agriculture and Forestry	222	45	12	--	--
Department of Insurance	53	3	--	--	--
LA Economic Development Corporation	3	--	--	--	--
Louisiana State Racing Commission	4	5	--	--	24
Office of Financial Institutions	80	27	--	--	--
Department of Culture, Recreation, & Tourism	65	66	--	--	--
Department of Transportation & Development	15,296	2,462	167	--	--
Department of Health and Hospitals	138,971	240,476	37,361	--	46
Department of Children & Family Services	870	4,558	--	--	--
Office of Juvenile Justice	284	18,477	--	--	--
Corrections - Adult Probation and Parole	39,294	30,854	--	--	--
Department of Public Safety	253	2,471	28,898	--	--
DNR - Office of the Secretary	11	148	--	--	--
DNR - Office of Conservation	471	309	--	--	--
DNR - Office of Mineral Resources	34	41	--	--	--
DNR - Office of Coastal Management	82	285	--	--	--
Department of Revenue	76,364	95,778	--	--	--
Louisiana Workforce Commission	188	23	--	--	--
Department of Wildlife and Fisheries	247	639	119	--	--
Ethics Administration	621	150	10	158	--
Board of Tax Appeals	177	25	--	--	--
LA Schools for the Deaf and Visually Impaired	--	15	--	--	--
LA School For Math Science and the Arts	--	--	--	--	--
Louisiana Educational Television Authority	20	--	--	--	--
Board of Regents	1	--	--	--	--
Louisiana Universities Marine Consortium	28	14	7	--	--
DOE - Management and Finance	21	49	3	--	--
DOE - Subgrantee Assistance	--	--	--	--	--

STATE OF LOUISIANA
Schedule of the Number of Accounts by Agency
For the Quarter Ended 12/31/2014

Agency	Current Receivables	Long-Term Receivables	Write-offs	Transferred to AG's office	Transferred to Outside Collection
DOE - Recovery School District	15	230	--	--	--
DOE - Special School District	--	--	--	--	--
Office of Group Benefits	1	108	--	--	--
Office of Risk Management	--	--	--	--	--
Administrative Services	19	1	--	--	--
Louisiana Property Assistance Agency	15	--	--	--	--
Federal Property Assistance Agency	20	--	--	--	--
Office of Telecommunications Management	110	4	--	--	--
Prison Enterprises	72	6	--	--	--
Office of Technology Services	12	--	--	--	--
Office of Aircraft Services	9	1	1	--	--
Department of Environmental Quality	10,053	8,811	312	--	--
District Attorneys and Assistants	--	--	--	--	--
Total State Agencies	<u>288,878</u>	<u>424,016</u>	<u>67,122</u>	<u>158</u>	<u>70</u>
Grand Total	<u>685,516</u>	<u>920,405</u>	<u>74,326</u>	<u>2,971</u>	<u>14,761</u>

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 12/31/2014

<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>
<u>Boards & Commissions</u>			
Addictive Disorder Regulatory Authority	\$ 4,294	\$ --	\$ 4,235
Board of Certified Public Accountants	92,504	6,278	137,102
State Plumbing Board of Louisiana	2,660	460	2,445
LA Used Motor Vehicle Commission	101,800	43,675	20,700
Louisiana Tax Free Shopping Commission	412,468	662,388	552,586
LA Board of Veterinary Medicine	--	--	--
Louisiana State Board of Cosmetology	13,439	1,110	13,699
Total Boards & Commissions	\$ 627,165	\$ 713,911	\$ 730,767
<u>Colleges & Universities</u>			
LSU - Baton Rouge	\$ 90,128,816	\$ 95,070,309	\$ 113,445,455
LSU - Alexandria	2,161,163	5,307,879	2,709,814
University of New Orleans	7,760,282	6,799,702	6,091,305
LSU Health Sciences Center - New Orleans	11,811,775	7,221,665	31,744,296
LSU - Eunice	704,114	514,030	2,532,697
LSU - Shreveport	2,322,312	1,568,114	3,107,223
Pennington Biomedical Research Center	1,872,535	3,026,472	1,717,302
LSU Health Sciences Center - HCSD	5,162,561	1,347,672	4,767,492
LSU Health Sciences Center - Shreveport	13,393,329	9,659,563	15,334,990
Baton Rouge Community College	14,129,988	2,659,354	21,545,303
Southern University - Baton Rouge	9,169,324	10,496,612	27,381,086
Southern University - New Orleans	3,472,553	15,129,250	4,194,728
Southern University - Shreveport	3,103,020	4,149,307	8,161,325
Nicholls State University	4,343,232	19,327,432	26,043,609
Grambling State University	6,853,573	3,838,539	4,614,371
Louisiana Tech University	2,598,341	44,861,456	2,559,951
McNeese State University	6,789,289	4,237,321	25,169,006
University of Louisiana @ Monroe	6,409,186	8,129,099	6,658,770
Northwestern State University	7,985,147	2,718,743	27,769,972
Southeastern Louisiana University	8,215,864	8,788,679	45,957,302
University of Louisiana @ Lafayette	28,805,067	27,120,289	35,901,741
Delgado Community College	15,302,359	2,602,917	9,817,362
Nunez Community College	364,098	221,368	1,646,942

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 12/31/2014

<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	10,660,211	7,655,209	5,917,761
South Louisiana Community College	8,488,812	10,639,750	2,246,505
River Parishes Community College	403,885	12,114	449,958
Louisiana Delta Community College	2,152,774	297,620	5,045,094
LCTCS - Louisiana Technical College	1,093,235	489,641	1,755,999
L E Fletcher Technical Community College	847,418	4,656,115	2,577,602
SOWELA Technical Community College	1,485,626	244,648	3,839,656
Northshore Technical Community College	379,691	43,012	340,339
Central LA Technical Community College	3,735,368	5,024,506	2,553,916
Total Colleges & Universities	\$ 282,104,948	\$ 313,858,387	\$ 453,598,872

State Agencies

Mental Health Advocacy Service	\$ --	\$ --	\$ --
Louisiana Tax Commission	25,063	16,845	669,776
Division of Administration	84,641	64,562	97,642
Office of Coastal Protection & Restoration	--	--	--
Military Department	--	--	--
Louisiana Stadium & Exposition District	371,372	1,269,527	676,048
Department of Veterans Affairs	95,781	46,098	81,878
Northeast LA War Veterans Home	146,615	637,225	182,153
Southwest LA War Veterans Home	456,411	722,653	443,879
Northwest LA War Veterans Home	3,047,701	538,120	3,382,412
Southeast LA War Veterans Home	475,773	779,843	437,160
Secretary of State	105,625	300	526,591
Office of Attorney General	12,121,168	267,634	13,159,957
Department of Treasury/State Bond Commission	23,074	39,745	75,066
Public Service Commission	6,910	1,500	8,410
Agriculture and Forestry	278,288	1,345,190	436,799
Department of Insurance	342,163	187,280	147,025
LA Economic Development Corporation	619,632	70,599	554,115
Louisiana State Racing Commission	36,050	4,375	18,850
Office of Financial Institutions	189,377	143,889	585,698
Department of Culture, Recreation, & Tourism	514	--	7,648
Department of Transportation & Development	7,102,192	7,911,960	8,774,709

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 12/31/2014

<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	211,922,078	88,203,084	173,859,976
Department of Children & Family Services	249,938,197	45,657,226	255,393,101
Office of Juvenile Justice	3,788,248	27,956	3,877,500
Corrections - Adult Probation and Parole	50,842,926	3,795,995	54,607,261
Department of Public Safety	3,946,509	617,096	1,368,702
DNR - Office of the Secretary	766,950	48,316	766,725
DNR - Office of Conservation	1,018,100	2,863,155	1,452,705
DNR - Office of Mineral Resources	98,392	751,632	367,587
DNR - Office of Coastal Management	548,224	796,087	495,869
Department of Revenue	209,752,862	292,440,385	195,332,270
Louisiana Workforce Commission	404,941	44,774,750	6,160,494
Department of Wildlife and Fisheries	761,652	36,215	759,852
Ethics Administration	986,056	90,147	870,276
Board of Tax Appeals	1,865	1,526	14,656
Louisiana Schools for the Deaf and Visually Impaired	665	--	665
LA School For Math Science and the Arts	5,225	--	11,847
Louisiana Educational Television Authority	227,162	393,378	175,802
Board of Regents	9,138	6,092	3,046
Louisiana Universities Marine Consortium	526,834	401,894	377,744
DOE - Management and Finance	5,504	2,701	2,743
DOE - Subgrantee Assistance	3,208	--	--
DOE - Recovery School District	658,530	230,736	593,692
DOE - Special School District	--	--	--
Office of Group Benefits	326,455	552	328,913
Office of Risk Management	--	--	--
Administrative Services	22,589	40,438	16,348
Louisiana Property Assistance Agency	37,004	288,341	40,390
Federal Property Assistance Agency	102,460	102,460	74,796
Office of Telecommunications Management	55,104	114,765	59,455
Prison Enterprises	892,141	3,957,053	701,376
Office of Technology Services	--	5,035	4,153
Office of Aircraft Services	20,599	21,588	13,154
Department of Environmental Quality	5,544,636	21,474,142	10,604,523
District Attorneys and Assistants	--	--	--
Total State Agencies	\$ 768,742,604	\$ 521,190,090	\$ 738,601,437
Grand Total	\$ 1,051,474,717	\$ 835,762,388	\$ 1,192,931,076

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

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.