



State of Louisiana  
Division of Administration  
Office of the Commissioner

May 1, 2013

The Honorable Jack Donahue, Chairman  
Joint Legislative Committee on the Budget  
P. O. Box 44294  
Baton Rouge, LA 70804

Dear Senator Donahue:

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, 2012**. 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, and a Schedule of Detail Account Balances by Agency for Beginning Balance, Collections, and Ending Balance. These schedules are explained in the "background section" of this report.

The accounts receivable write-off reported this quarter is \$38,375,463 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 77% 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 17.6% of the total write-offs this quarter due to the 3 year reporting period limitation.

The Honorable Jack Donahue  
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May 1, 2013

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

Sincerely,

A handwritten signature in black ink, appearing to read 'Kristy H. Nichols', with a long horizontal flourish extending to the right.

Kristy H. Nichols  
Commissioner of Administration

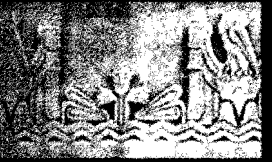
KN/AA/kbp

Enclosure

cc: Mr. Afranie Adomako, CPA, Director  
Office of Statewide Reporting and Accounting Policy  
Ms. Katherine Porche, CPA, SAS Supervisor  
Office of Statewide Reporting and Accounting Policy



STATE OF LOUISIANA



**STATE OF LOUISIANA  
RECEIVABLES REPORT**

**For the Quarter Ended December 31, 2012**

.....  
**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

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. No allowance for estimated uncollectible amounts, and
5. 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 12/31/2012**

	<u>Current Receivables (Under 180 days)</u>	<u>Long-Term Receivables (Over 180 days)</u>	<u>Total/Balance of Receivables</u>
09/30/2012 Balance (gross)	\$ 663,859,533	\$ 544,181,548	\$ 1,208,041,081
Additions (net of contractual agreements, discounts etc.)	1,590,286,516	--	1,590,286,516
Reclassification from Current to Long-Term	(328,719,403)	328,719,403	--
Collections:			
1-90 days	364,548,164	--	364,548,164
90 -180 days	700,516,337	--	700,516,337
Over 180 days	--	234,545,116	234,545,116
Write-offs	--	38,375,463	38,375,463
Transferred to Outside Collection	--	38,755,873	38,755,873
12/31/2012 Balance of Receivables	<u>\$ 860,362,145</u>	<u>\$ 561,224,499</u>	<u>\$ 1,421,586,644</u>
Total Receivables for the Quarter (Current and Long-Term)			\$ 2,798,327,597
Total Collections for the Quarter (Current and Long-Term)			\$ 1,299,609,617

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

Amount Budgeted for Self-Generated	\$ 551,596,729
Amount Estimated to be Retained by State General Fund	370,649,645
Amount Due to the Federal Government	243,780,651
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>255,559,619</u>
	<u>\$ 1,421,586,644</u>

See Details on pages 4-12

**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 12/31/2012**

Agency	09/30/2012 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	12/31/2012 Balance (Under 180 days)
			1-90 days	91-180 days		
<b>Boards &amp; Commissions</b>						
Board of Certified Public Accountants	\$ 6,506	\$ 16,363	\$ 1,885	\$ --	\$ --	20,984
State Plumbing Board of Louisiana	2,330	--	--	--	--	2,330
LA Used Motor Vehicle Commission	22,600	43,700	--	--	21,850	44,450
Louisiana Tax Free Shopping Commission	274,826	669,422	263,487	208,225	16,175	436,361
Louisiana State Board of Cosmetology	1,724	1,645	600	385	385	1,999
<b>Total Boards &amp; Commissions</b>	<b>\$ 307,986</b>	<b>\$ 731,130</b>	<b>\$ 285,972</b>	<b>\$ 208,610</b>	<b>\$ 38,410</b>	<b>\$ 506,124</b>
<b>Colleges &amp; Universities</b>						
LSU - Baton Rouge	\$ 35,803,340	\$ 93,165,991	\$ 37,786,219	\$ 7,543,389	\$ 1,561,269	\$ 82,078,454
LSU - Alexandria	1,633,069	1,700,481	1,101,611	11,790	102,856	2,117,293
University of New Orleans	3,979,668	6,719,366	4,835,360	2,313,726	1,055,616	2,494,332
LSU Health Sciences Center - New Orleans	6,824,177	15,505,170	5,427,751	1,067,083	148,568	15,667,945
LSU - Eunice	7,390,174	14,099	940,335	36	--	6,463,902
LSU - Shreveport	615,417	1,876,121	604,737	190,938	29,914	1,665,949
Pennington Biomedical Research Center	1,661,205	3,723,197	3,352,876	354,142	179,188	1,498,184
LSU Health Sciences Center - HCSD	17,504,077	20,592,667	8,573,793	5,123,627	7,027,159	17,372,165
LSU Health Sciences Center - Shreveport	12,664,582	61,003,710	8,741,030	12,931,144	31,731,302	20,264,816
Baton Rouge Community College	6,931,714	3,684,317	571,996	--	--	10,044,035
Southern University - Baton Rouge	3,132,199	27,929,220	3,024,251	19,610	78,990	27,938,568
Southern University - New Orleans	3,036,337	1,600,196	1,209,277	55,278	545,322	2,828,658
Southern University - Shreveport	1,075,684	2,742,281	1,491,941	211,386	884,278	1,250,340
Nicholls State University	2,739,699	41,870,971	21,587,281	1,348,411	811,531	20,683,467
Grambling State University	4,927,661	1,857,008	2,548,241	2,502	259,942	3,975,984
Louisiana Tech University	2,579,748	38,440,804	37,123,754	30,517	258,589	1,807,892
McNeese State University	2,142,288	19,052,833	1,100,944	1,154,733	1,117,948	17,821,478
University of Louisiana @ Monroe	3,850,596	29,134,604	3,703,681	2,634,185	40,406	28,806,926
Northwestern State University	9,708,338	289,594	3,910,050	--	819,314	5,248,588
Southeastern Louisiana University	4,873,625	40,855,546	8,003,096	65,710	1,004,511	38,655,854
University of Louisiana @ Lafayette	1,115,178	23,466,549	17,725,182	383,772	4,385,208	2,107,565
Delgado Community College	7,704,568	5,390,167	10,231,819	--	488,154	2,378,782
Nunez Community College	734,214	1,082,612	332,015	375,913	7,990	1,101,108
Bosler Parish Community College	8,891,974	1,193,876	1,873,085	701,411	3,371,122	2,340,234
South Louisiana Community College	1,052,728	20,834	181,498	482,811	14,795	414,256
River Parishes Community College	74,942	3,115	31,844	240	38,390	7,783
Louisiana Delta Community College	1,887,339	3,064,816	942,139	228,702	92,437	3,468,877
LCTCS - Louisiana Technical College	1,715,815	1,112,074	1,829,898	92,729	113,317	791,945
L E Fletcher Technical Community College	1,110,597	6,301,766	7,850,231	--	--	1,582,132
SOWELA Technical Community College	1,049,873	1,967,630	582,142	44,450	--	2,410,911
Northshore Technical Community College	2,109,215	488,592	1,786,952	--	--	808,855
Central LA Technical Community College	186,481	2,521,777	2,535,426	--	--	182,832
<b>Total Colleges &amp; Universities</b>	<b>\$ 158,498,078</b>	<b>\$ 458,150,206</b>	<b>\$ 199,318,037</b>	<b>\$ 37,348,233</b>	<b>\$ 56,144,116</b>	<b>\$ 323,837,898</b>



**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 12/31/2012**

Agency	09/30/2012 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	12/31/2012 Balance (Under 180 days)
			1-90 days	91-180 days		
<b>State Agencies</b>						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	--	609,133	--	--	--	609,133
Division of Administration	5,114	88,536	76,594	4,359	412	12,285
Office of Coastal Protection & Restoration	1,130	--	--	--	--	1,130
Louisiana Stadium & Exposition District	222,883	623,780	756,521	79,149	7,830	3,163
Department of Veterans Affairs	28,593	32,645	7,456	6,090	1,110	46,582
Southwest LA War Veterans Home	451,852	248,910	215,289	81,977	36,561	366,935
Northwest LA War Veterans Home	693,975	766,807	291,768	40,843	44,700	1,083,471
Southeast LA War Veterans Home	181,599	761,362	703,719	17,586	19,971	201,685
Secretary of State	689,167	351,237	--	229,615	459,553	351,236
Office of Attorney General	3,825,733	1,336,177	48,453	27,783	253,340	4,832,334
State Treasurer	120,335	133,553	234,525	--	--	19,363
Public Service Commission	2,000	34,500	34,500	--	2,000	--
Agriculture and Forestry	94,900	404,429	243,446	3,939	125,395	126,549
Department of Insurance	342,094	1,042,471	8,714	1,184	70,095	1,304,592
LA Economic Development Corporation	945,237	11,749	67,500	--	--	889,486
Louisiana State Racing Commission	7,250	3,400	1,475	100	2,500	8,575
Office of Financial Institutions	151,738	669,141	150,288	--	550	670,041
Department of Culture, Recreation, & Tourism	1,433	41	--	--	1,433	41
Department of Transportation & Development	12,537,513	39,718,725	8,211,912	1,986,185	24,113,599	17,944,542
Department of Health and Hospitals	286,308,080	184,276,311	31,811,984	96,218,532	6,575,601	315,980,274
Department of Children & Family Services	71,931,838	47,848,722	44,390	31,869	48,683,186	73,020,915
Office of Juvenile Justice	315,600	84,721	3,235	2,735	42,267	332,064
Corrections - Adult Probation and Parole	5,877,439	11,240,767	3,964,068	--	7,335,167	5,618,973
Department of Public Safety	873,523	2,875,293	2,226,880	238,024	93,523	990,389
DNR - Office of the Secretary	1,440,640	3,065,889	1,122,332	4,014	143,690	3,238,493
DNR - Office of Conservation	2,815,817	3,032,316	2,424,474	25,543	21,378	3,378,740
DNR - Office of Mineral Resources	6,100,119	1,075,751	579,175	6,827	1,123	6,588,745
DNR - Office of Coastal Management	896,422	718,551	392,307	12,903	51,720	1,158,043
Department of Revenue	93,869,329	780,851,083	47,183,782	558,502,459	186,143,273	84,690,878
Louisiana Workforce Commission	127,010	47,568,838	43,078,838	13,894	9,834	4,593,482
Department of Wildlife and Fisheries	40,745	158,118	5,731	7,100	25,332	158,698
Ethics Administration	442,982	219,808	82,450	6,250	119,718	454,172
LA School For Math Science and the Arts	2,588	1,102	--	--	--	3,870
Louisiana Educational Television Authority	248,392	487,855	414,503	12,347	--	319,397
Board of Regents	380	--	380	--	--	--
Louisiana Universities Marine Consortium	275,155	232,062	1,003	527	17,988	487,899
DOE - Management and Finance	1,000	250	325	200	275	450
DOE - Subgrantee Assistance	18,920	4,308	--	9,473	7,384	4,391
DOE - Recovery School District	1,708,044	924,028	851,864	327,561	--	1,852,847

**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 12/31/2012**

Agency	09/30/2012 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	12/31/2012 Balance (Under 180 days)
			1-90 days	91-180 days		
DOE - Special School District	1,863	--	--	1,630	--	233
Office of Group Benefits	18,915	117	--	340	9,567	9,125
Office of Risk Management	--	--	--	--	--	--
Administrative Services	--	1,128	394	--	--	734
Louisiana Property Assistance Agency	194,478	312,559	468,265	9,245	203	29,324
Federal Property Assistance Agency	157,700	307,060	342,005	9,720	1,130	111,905
Office of Telecommunications Management	49,793	130,085	94,300	5,144	--	80,434
Prison Enterprises	499,355	3,266,893	3,385,514	--	9,437	371,297
Office of Aircraft Services	41,645	8,903	25,558	17,587	--	7,403
Department of Environmental Quality	10,695,391	16,290,486	15,588,460	7,018,780	106,232	4,272,405
District Attorneys and Assistants	--	--	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 505,053,469</b>	<b>\$ 1,131,405,180</b>	<b>\$ 164,944,155</b>	<b>\$ 662,959,494</b>	<b>\$ 272,536,877</b>	<b>\$ 536,018,123</b>
<b>Grand Total</b>	<b>\$ 663,859,533</b>	<b>\$ 1,590,286,516</b>	<b>\$ 364,548,164</b>	<b>\$ 700,516,337</b>	<b>\$ 328,719,403</b>	<b>\$ 860,362,145</b>

STATE OF LOUISIANA  
Schedule of Long-Term Receivables Activity by Agency  
For the Quarter Ended 12/31/2012

Agency	09/30/2012 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	12/31/2012 Balance (Over 180 days)
<b>Boards &amp; Commissions</b>						
Board of Certified Public Accountants	\$ 2,637	\$ --	\$ --	\$ --	\$ --	2,637
State Plumbing Board of Louisiana	4,565	--	--	--	--	4,565
LA Used Motor Vehicle Commission	27,850	21,850	1,000	1,250	--	47,450
Louisiana Tax Free Shopping Commission	17,188	16,175	12,816	--	--	20,547
Louisiana State Board of Cosmetology	9,320	385	595	--	--	9,110
<b>Total Boards &amp; Commissions</b>	<b>\$ 61,560</b>	<b>\$ 38,410</b>	<b>\$ 14,411</b>	<b>\$ 1,250</b>	<b>\$ --</b>	<b>\$ 84,309</b>
<b>Colleges &amp; Universities</b>						
LSU - Baton Rouge	\$ 4,960,485	\$ 1,561,269	\$ 186,135	\$ --	\$ --	6,335,619
LSU - Alexandria	335,075	102,856	30,472	--	105,584	301,875
University of New Orleans	1,520,753	1,055,616	301,791	--	167,474	2,107,104
LSU Health Sciences Center - New Orleans	912,488	146,568	55,453	--	15,930	987,673
LSU - Eunice	1,152,802	--	775	--	36,912	1,115,115
LSU - Shreveport	484,437	29,914	50,220	--	--	484,131
Pennington Biomedical Research Center	538,049	179,188	67,832	--	--	649,405
LSU Health Sciences Center - HCSD	3,931,006	7,027,159	1,736,467	--	5,494,249	3,727,449
LSU Health Sciences Center - Shreveport	6,050,558	31,731,302	5,418,055	--	27,782,325	4,581,480
Baton Rouge Community College	--	--	--	--	--	--
Southern University - Baton Rouge	2,111,312	78,990	488,759	--	--	1,701,543
Southern University - New Orleans	1,214,726	545,322	1,646,756	--	--	113,292
Southern University - Shreveport	1,391,406	864,278	--	--	--	2,255,684
Nicholls State University	1,741,179	811,531	--	--	--	2,552,710
Grambling State University	490,333	259,942	21,309	--	507,851	221,115
Louisiana Tech University	658,048	258,589	37,270	450	--	876,917
McNeese State University	1,421,932	1,117,948	225,070	1,735	879,279	1,433,796
University of Louisiana @ Monroe	1,138,216	40,406	24,457	8,442	--	1,145,723
Northwestern State University	2,079,501	819,314	243,712	68,386	--	2,586,717
Southeastern Louisiana University	2,885,759	1,004,511	625,450	--	22,558	3,242,262
University of Louisiana @ Lafayette	--	4,385,208	129,359	29,332	1,058,020	3,188,497
Delgado Community College	7,924,119	488,154	562,441	--	--	7,847,832
Nunez Community College	207,588	7,990	22,170	--	--	193,408
Bossier Parish Community College	247,287	3,371,122	875,577	25,120	680,540	2,037,172
South Louisiana Community College	272,915	14,795	142,565	--	--	145,125
River Parishes Community College	73,986	38,390	15,454	--	--	96,922
Louisiana Delta Community College	703,318	92,437	--	--	--	795,755
LCTCS - Louisiana Technical College	459,307	113,317	1,710	82,535	--	488,379
L E Fletcher Technical Community College	3,832	--	--	--	--	3,832
SOWELA Technical Community College	578,934	--	25,051	--	--	553,883
Northshore Technical Community College	83,026	--	--	--	--	83,026
Central LA Technical Community College	30,902	--	--	--	--	30,902
<b>Total Colleges &amp; Universities</b>	<b>\$ 45,601,279</b>	<b>\$ 56,144,116</b>	<b>\$ 12,834,330</b>	<b>\$ 216,000</b>	<b>\$ 36,750,722</b>	<b>\$ 51,844,343</b>

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 12/31/2012**

Agency	09/30/2012 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	12/31/2012 Balance (Over 180 days)
<b>State Agencies</b>						
Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	86,459	--	26,934	--	--	59,525
Division of Administration	245,102	412	--	90,218	--	155,296
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Louisiana Stadium & Exposition District	37,266	7,830	1,213	--	--	43,883
Department of Veterans Affairs	13,728	1,110	3,390	--	--	11,448
Southwest LA War Veterans Home	74,896	36,561	16,547	13,637	--	81,273
Northwest LA War Veterans Home	815,073	44,700	207,734	9,647	--	642,392
Southeast LA War Veterans Home	119,290	19,971	4,075	--	--	135,186
Secretary of State	--	459,553	--	--	458,342	1,211
Office of Attorney General	1,670,617	253,340	61,478	307,494	--	1,554,985
State Treasurer	12,606	--	750	--	--	11,856
Public Service Commission	10,585	2,000	--	10,000	--	2,585
Agriculture and Forestry	144,206	125,395	958	16,087	73,552	179,004
Department of Insurance	1,191,587	70,095	26,095	229,290	105,750	900,547
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	7,995	2,500	--	200	--	10,295
Office of Financial Institutions	29,040	550	--	--	--	29,590
Department of Culture, Recreation, & Tourism	2,506	1,433	--	1,500	--	2,439
Department of Transportation & Development	7,242,899	24,113,599	37,245	6,755,294	--	24,563,959
Department of Health and Hospitals	114,672,930	6,575,601	8,948,893	29,561,905	287,839	82,469,894
Department of Children & Family Services	149,518,029	46,683,186	42,097,418	782,317	--	153,319,482
Office of Juvenile Justice	3,218,272	42,287	4,012	--	--	3,256,547
Corrections - Adult Probation and Parole	28,983,426	7,335,167	--	--	--	36,318,593
Department of Public Safety	2,978,139	93,523	13,854	--	--	3,055,808
DNR - Office of the Secretary	1,988,973	143,690	27,500	--	--	2,105,183
DNR - Office of Conservation	281,350	21,378	5,784	--	--	298,944
DNR - Office of Mineral Resources	20,271	1,123	7,466	--	--	13,928
DNR - Office of Coastal Management	711,068	51,720	590	--	--	782,198
Department of Revenue	176,728,594	188,143,273	169,602,448	--	1,093,751	192,175,888
Louisiana Workforce Commission	1,547,865	9,834	229,941	--	--	1,327,558
Department of Wildlife and Fisheries	375,321	25,332	8,187	36,587	--	355,879
Ethics Administration	303,252	119,718	10,845	15,930	--	396,395
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	47,888	--	--	--	--	47,888
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	23,933	17,988	2,500	--	--	39,421
DOE - Management and Finance	4,056	275	2,338	315	--	1,880
DOE - Subgrantee Assistance	16,841	7,384	300	--	5,917	17,988
DOE - Recovery School District	1,971,388	--	43,517	327,000	--	1,800,871

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 12/31/2012**

<u>Agency</u>	<u>09/30/2012 Balance (Over 180 days)</u>	<u>Moved from Current Receivables</u>	<u>Collections</u>	<u>Write-offs</u>	<u>Transferred to Outside Collection</u>	<u>12/31/2012 Balance (Over 180 days)</u>
DOE - Special School District	536	--	--	--	--	536
Office of Group Benefits	310,913	9,567	--	--	--	320,480
Office of Risk Management	--	--	--	--	--	--
Administrative Services	--	--	--	--	--	--
Louisiana Property Assistance Agency	--	203	--	--	--	203
Federal Property Assistance Agency	1,735	1,130	1,680	--	--	1,185
Office of Telecommunications Management	--	--	--	--	--	--
Prison Enterprises	24,369	9,437	2,092	--	--	31,714
Office of Aircraft Services	6,994	--	--	--	--	6,994
Department of Environmental Quality	3,082,911	106,232	200,795	792	--	2,987,556
District Attorneys and Assistants	--	--	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 498,518,709</b>	<b>\$ 272,536,877</b>	<b>\$ 221,596,375</b>	<b>\$ 38,158,213</b>	<b>\$ 2,005,151</b>	<b>\$ 509,295,847</b>
<b>Grand Total</b>	<b>\$ 544,181,548</b>	<b>\$ 328,719,403</b>	<b>\$ 234,545,116</b>	<b>\$ 38,375,463</b>	<b>\$ 38,755,873</b>	<b>\$ 561,224,499</b>

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 12/31/2012**

<u>Agency</u>	<u>Amount Budgeted for Self-Generated</u>	<u>Amount Estimated to be Retained by State General Fund</u>	<u>Amount Due to the Federal Government</u>	<u>Amount Due to Other Funds</u>
<b><u>Boards &amp; Commissions</u></b>				
Board of Certified Public Accountants	\$ 23,621	\$	\$	
State Plumbing Board of Louisiana	6,895	--	--	--
LA Used Motor Vehicle Commission	91,900	--	--	--
Louisiana Tax Free Shopping Commission	456,908	--	--	--
Louisiana State Board of Cosmetology	11,109	--	--	--
<b>Total Boards &amp; Commissions</b>	<b>\$ 590,433</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b><u>Colleges &amp; Universities</u></b>				
LSU - Baton Rouge	\$ 88,414,073	\$ --	\$ --	--
LSU - Alexandria	2,419,168	--	--	--
University of New Orleans	4,601,436	--	--	--
LSU Health Sciences Center - New Orleans	16,655,618	--	--	--
LSU - Eunice	7,579,017	--	--	--
LSU - Shreveport	2,130,080	--	--	--
Pennington Biomedical Research Center	2,147,599	--	--	--
LSU Health Sciences Center - HCSD	21,099,614	--	--	--
LSU Health Sciences Center - Shreveport	24,846,296	--	--	--
Baton Rouge Community College	10,044,035	--	--	--
Southern University - Baton Rouge	29,640,111	--	--	--
Southern University - New Orleans	2,941,950	--	--	--
Southern University - Shreveport	3,506,024	--	--	--
Nicholls State University	23,216,177	--	--	--
Grambling State University	4,187,099	--	--	--
Louisiana Tech University	2,484,609	--	--	--
McNeese State University	19,255,272	--	--	--
University of Louisiana @ Monroe	27,752,651	--	--	--
Northwestern State University	7,835,283	--	--	--
Southeastern Louisiana University	41,898,116	--	--	--
University of Louisiana @ Lafayette	5,276,062	--	--	--
Delgado Community College	10,224,614	--	--	--
Nunez Community College	1,294,516	--	--	--

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 12/31/2012**

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	1,865,531	2,511,875	--	--
South Louisiana Community College	559,381	--	--	--
River Parishes Community College	104,705	--	--	--
Louisiana Delta Community College	4,264,632	--	--	--
LCTCS - Louisiana Technical College	1,280,324	--	--	--
L E Fletcher Technical Community College	1,565,964	--	--	--
SOWELA Technical Community College	2,964,794	--	--	--
Northshore Technical Community College	891,881	--	--	--
Central LA Technical Community College	213,734	--	--	--
<b>Total Colleges &amp; Universities</b>	<b>\$ 373,170,366</b>	<b>\$ 2,511,875</b>	<b>\$ --</b>	<b>\$ --</b>

**State Agencies**

Mental Health Advocacy Service	\$ --	\$ --	\$ --	\$ --
Louisiana Tax Commission	668,658	--	--	--
Division of Administration	12,728	48,063	106,790	--
Office of Coastal Protection & Restoration	--	--	--	1,130
Louisiana Stadium & Exposition District	47,046	--	--	--
Department of Veterans Affairs	58,030	--	--	--
Southwest LA War Veterans Home	448,208	--	--	--
Northwest LA War Veterans Home	1,725,863	--	--	--
Southeast LA War Veterans Home	336,871	--	--	--
Secretary of State	352,447	--	--	--
Office of Attorney General	--	--	--	6,387,319
State Treasurer	31,219	--	--	--
Public Service Commission	--	--	--	2,585
Agriculture and Forestry	296,369	--	--	9,184
Department of Insurance	22,649	2,182,490	--	--
LA Economic Development Corporation	889,486	--	--	--
Louisiana State Racing Commission	11,300	5,570	--	--
Office of Financial Institutions	699,631	--	--	--
Department of Culture, Recreation, & Tourism	2,480	--	--	--
Department of Transportation & Development	19,604,091	--	--	22,904,410

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 12/31/2012**

<u>Agency</u>	<u>Amount Budgeted for Self-Generated</u>	<u>Amount Estimated to be Retained by State General Fund</u>	<u>Amount Due to the Federal Government</u>	<u>Amount Due to Other Funds</u>
Department of Health and Hospitals	--	160,203,022	238,247,146	--
Department of Children & Family Services	25,877,521	717,874	5,290,837	194,454,165
Office of Juvenile Justice	--	936,725	--	2,651,886
Corrections - Adult Probation and Parole	31,872,550	10,065,016	--	--
Department of Public Safety	128,960	364,649	--	3,552,588
DNR - Office of the Secretary	30,297	--	3,168	5,308,191
DNR - Office of Conservation	--	--	--	3,673,684
DNR - Office of Mineral Resources	--	--	--	6,602,673
DNR - Office of Coastal Management	--	--	--	1,918,241
Department of Revenue	83,582,650	193,283,896	--	--
Louisiana Workforce Commission	5,811,172	--	109,868	--
Department of Wildlife and Fisheries	--	--	--	514,577
Ethics Administration	850,567	--	--	--
LA School For Math Science and the Arts	3,670	--	--	--
Louisiana Educational Television Authority	46,847	--	--	320,238
Board of Regents	--	--	--	--
Louisiana Universities Marine Consortium	527,120	--	--	--
DOE - Management and Finance	1,576	91	463	--
DOE - Subgrantee Assistance	--	--	22,379	--
DOE - Recovery School District	3,253,518	--	--	--
DOE - Special School District	--	769	--	--
Office of Group Benefits	--	329,605	--	--
Office of Risk Management	--	--	--	--
Administrative Services	734	--	--	--
Louisiana Property Assistance Agency	29,527	--	--	--
Federal Property Assistance Agency	113,090	--	--	--
Office of Telecommunications Management	80,434	--	--	--
Prison Enterprises	403,011	--	--	--
Office of Aircraft Services	14,397	--	--	--
Department of Environmental Quality	1,213	--	--	7,258,748
District Attorneys and Assistants	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 177,835,930</b>	<b>\$ 388,137,770</b>	<b>\$ 243,780,651</b>	<b>\$ 255,559,619</b>
<b>Grand Total</b>	<b>\$ 551,596,729</b>	<b>\$ 370,649,645</b>	<b>\$ 243,780,651</b>	<b>\$ 255,559,619</b>



**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 12/31/2012**

<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>
<b><u>Boards &amp; Commissions</u></b>			
Board of Certified Public Accountants	\$ 9,143	\$ 1,885	\$ 23,621
State Plumbing Board of Louisiana	6,895	--	6,895
LA Used Motor Vehicle Commission	50,450	1,000	91,900
Louisiana Tax Free Shopping Commission	292,014	504,528	456,908
Louisiana State Board of Cosmetology	11,044	1,580	11,109
<b>Total Boards &amp; Commissions</b>	<b>\$ 369,546</b>	<b>\$ 508,993</b>	<b>\$ 590,433</b>
<b><u>Colleges &amp; Universities</u></b>			
LSU - Baton Rouge	\$ 40,763,825	\$ 45,515,743	\$ 88,414,073
LSU - Alexandria	1,968,144	1,143,873	2,419,168
University of New Orleans	5,500,421	7,450,877	4,601,436
LSU Health Sciences Center - New Orleans	7,736,665	6,570,287	16,655,618
LSU - Eunice	8,542,976	941,146	7,579,017
LSU - Shreveport	1,099,854	845,895	2,130,080
Pennington Biomedical Research Center	2,199,254	3,774,852	2,147,599
LSU Health Sciences Center - HCSD	21,435,083	15,433,887	21,099,614
LSU Health Sciences Center - Shreveport	18,715,140	27,090,229	24,846,296
Baton Rouge Community College	6,931,714	571,996	10,044,035
Southern University - Baton Rouge	5,243,511	3,532,620	29,640,111
Southern University - New Orleans	4,253,063	2,911,309	2,941,950
Southern University - Shreveport	2,467,070	1,703,327	3,506,024
Nicholls State University	4,480,878	22,935,672	23,216,177
Grambling State University	5,417,994	2,570,052	4,197,099
Louisiana Tech University	3,235,796	37,191,541	2,484,609
McNeese State University	3,564,200	2,480,747	19,255,272
University of Louisiana @ Monroe	4,988,812	6,362,323	27,752,651
Northwestern State University	11,787,837	4,153,762	7,835,283
Southeastern Louisiana University	7,759,384	6,694,256	41,898,116
University of Louisiana @ Lafayette	1,115,178	18,218,313	5,276,062
Delgado Community College	15,628,687	10,794,260	10,224,614
Nunez Community College	941,802	730,098	1,294,516

**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 12/31/2012**

Agency	Total Beginning Balance (Current and Long-Term)	Total Collections (Current and Long-Term)	Total Ending Balance (Current and Long-Term)
Bossier Parish Community College	7,139,261	3,250,073	4,377,406
South Louisiana Community College	1,325,641	786,894	559,381
River Parishes Community College	148,928	47,338	104,705
Louisiana Delta Community College	2,370,657	1,170,841	4,264,632
LCTCS - Louisiana Technical College	2,174,922	1,924,137	1,280,324
L E Fletcher Technical Community College	1,114,429	7,850,231	1,565,964
SOWELA Technical Community College	1,628,607	631,643	2,964,794
Northshore Technical Community College	2,192,241	1,786,952	891,881
Central LA Technical Community College	227,383	2,535,426	213,734
<b>Total Colleges &amp; Universities</b>	<b>\$ 204,099,357</b>	<b>\$ 249,600,600</b>	<b>\$ 375,682,241</b>

**State Agencies**

Mental Health Advocacy Service	\$ --	\$ --	--
Louisiana Tax Commission	86,459	26,934	668,658
Division of Administration	250,216	80,953	167,581
Office of Coastal Protection & Restoration	1,130	-	1,130
Louisiana Stadium & Exposition District	260,149	836,883	47,046
Department of Veterans Affairs	42,321	16,936	58,030
Southwest LA War Veterans Home	526,748	313,813	448,208
Northwest LA War Veterans Home	1,509,048	540,345	1,725,863
Southeast LA War Veterans Home	300,889	725,380	336,871
Secretary of State	689,167	229,615	352,447
Office of Attorney General	5,496,350	137,714	6,387,319
State Treasurer	132,941	235,275	31,219
Public Service Commission	12,585	34,500	2,585
Agriculture and Forestry	239,106	248,343	305,553
Department of Insurance	1,533,681	35,973	2,205,139
LA Economic Development Corporation	945,237	67,500	889,486
Louisiana State Racing Commission	15,245	1,575	16,870
Office of Financial Institutions	180,778	150,288	699,631
Department of Culture, Recreation, & Tourism	3,939	--	2,480
Department of Transportation & Development	19,780,412	10,235,342	42,508,501

**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 12/31/2012**

<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	400,981,010	136,977,409	398,450,168
Department of Children & Family Services	221,447,667	42,173,675	226,340,397
Office of Juvenile Justice	3,533,872	9,982	3,588,611
Corrections - Adult Probation and Parole	34,660,865	3,964,066	41,937,566
Department of Public Safety	3,849,662	2,478,758	4,046,197
DNR - Office of the Secretary	3,429,613	1,153,846	5,341,656
DNR - Office of Conservation	3,097,167	2,455,801	3,673,684
DNR - Office of Mineral Resources	6,120,390	593,468	6,602,673
DNR - Office of Coastal Management	1,607,490	405,800	1,918,241
Department of Revenue	270,597,923	773,288,689	276,866,546
Louisiana Workforce Commission	1,674,875	43,322,473	5,921,040
Department of Wildlife and Fisheries	416,066	21,018	514,577
Ethics Administration	746,234	99,345	850,567
LA School For Math Science and the Arts	2,568	--	3,670
Louisiana Educational Television Authority	296,080	426,850	367,085
Board of Regents	360	360	--
Louisiana Universities Marine Consortium	299,088	4,030	527,120
DOE - Management and Finance	5,056	2,861	2,130
DOE - Subgrantee Assistance	33,761	9,773	22,379
DOE - Recovery School District	3,679,432	1,022,942	3,253,518
DOE - Special School District	2,399	1,630	769
Office of Group Benefits	329,828	340	329,605
Office of Risk Management	--	--	--
Administrative Services	--	394	734
Louisiana Property Assistance Agency	194,478	477,510	29,527
Federal Property Assistance Agency	159,435	353,405	113,090
Office of Telecommunications Management	49,793	99,444	80,434
Prison Enterprises	523,724	3,387,606	403,011
Office of Aircraft Services	48,639	43,145	14,397
Department of Environmental Quality	13,778,302	22,808,035	7,259,961
District Attorneys and Assistants	--	--	--
<b>Total State Agencies</b>	<b>\$ 1,003,572,178</b>	<b>\$ 1,049,500,024</b>	<b>\$ 1,045,313,970</b>
<b>Grand Total</b>	<b>\$ 1,208,041,081</b>	<b>\$ 1,299,609,617</b>	<b>\$ 1,421,586,644</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 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*.
- B. Purpose – Quarterly Accounts Receivable Reporting is necessary to provide a summary of the status of the State’s receivables and related collections activity by agency. The primary purpose of this report is to provide information concerning the State’s receivables in order to determine the effectiveness of state agency receivables management. Receivables management consists of accounting for outstanding receivables, collection of receivables owed the State, and methods to minimize the amounts “estimated to be uncollectible and eventually” written off.
- C. Basis of Accounting – Accounts Receivable are recognized when goods are delivered or services are performed but collection has not occurred or when an amount to be claimed by the State as future cash can be reasonably estimated. These reports include only those amounts identifiable for each quarter. Receivables are reported by revenue source, for example, amounts due from vendors, receivables from individuals, and major state revenue items such as sales tax and severance tax. Receivables are reported at gross (net of contractual agreements, corrections, errors, discounts and other adjustments) with no provision for allowance for uncollectible receivables. This report does not include receivables due under the Louisiana Employment Security Law because of the enabling legislation. In addition, receivables from the federal government are not included, as the collectibility of these receivables is assured. Also, the report does not include inter-agency or intra-agency receivables.
- D. Presentation – This report consist of 5 schedules – accounts receivable summary, current receivables activity, long-term receivables activity, the disposition of the receivables if the funds were collected, and composite totals by the report date. This report should be used as intended by the current law, R.S. 39:79(C). This report is a performance report of the debt owed to the state and it is not intended to be a financial statement presentation in accordance with Government GAAP reporting.

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.