

BOBBY JINDAL
GOVERNOR



PAUL W. RAINWATER
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of the Commissioner

January 26, 2012

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 June 30, 2011. 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.

In December 2009, the Joint Legislative Committee on the Budget approved the new reporting requirements and schedules for the Accounts Receivable quarterly report starting with the March 2010 quarter. The new reporting requirements and schedules should provide a more useful tool for management to evaluate the agencies based on the quarter's activity of a particular agency.

The new 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 Accounts Receivable Composite Totals by Agency. These schedules are explained in the "background section" of this report.

The Honorable Jack Donahue

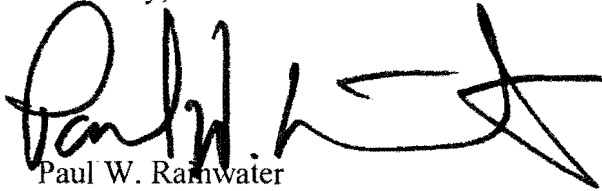
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The accounts receivable write-off reported this quarter is \$143,322,742 and is reported in the long-term section of the report only. These write-offs represent the amounts that are uncollectible by the agency and/or exceed the 3 year reporting period required of the receivables report. The Department of Revenue reported 76% of the total write-offs this quarter due to 3 year reporting period limitation. The Department of Health and Hospitals reported 17% of the total write-offs this quarter due to the receivables being uncollectible and continuing collection efforts not being cost effective.

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 "Paul W. Rainwater". The signature is stylized with a large initial "P" and a long horizontal stroke at the end.

Paul W. Rainwater

Commissioner of Administration

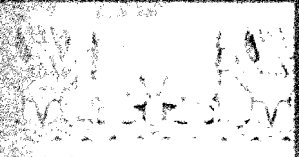
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Enclosure

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



STATE OF LOUISIANA



STATE OF LOUISIANA
RECEIVABLES REPORT

For the Quarter Ended June 30, 2011

Paul W. Rainwater
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. In December 2009, new reporting requirements and schedules were established starting with the March 2010 quarter. The new 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 the 3 years are no longer reported as long-term receivables but 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.

New Reporting Requirements – The new Accounts Receivable report for the agencies has several changes 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. Changed from five schedules to three schedules,
5. No allowance for estimated uncollectible amounts, and
6. Changed the timeframe of the receivables from unlimited reporting to reporting only three years of outstanding receivables.

This new reporting format provides a summary of the status of the state 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.

Previous Reporting Requirements – The previous requirements were based on the quarter's ending balance only. It consisted of the following schedules:

1. A summary of the receivables,
2. A list of the gross receivables, amounts past due, uncollectible and write-offs by agency, and
3. The activity for the receivables over 180 days past due by agency.

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

STATE OF LOUISIANA
Accounts Receivable Summary
For the Quarter Ended 06/30/2011

	Current Receivables <u>(Under 180 days)</u>	Long-Term Receivables <u>(Over 180 days)</u>	<u>Total/Balance of Receivables</u>
03/31/2011 Balance (gross)	\$ 505,269,015	\$ 839,607,472	\$ 1,344,876,487
Additions (net of contractual agreements, discounts etc.)	1,460,088,851	--	1,460,088,851
Reclassification from Current to Long-Term	(518,390,322)	518,390,322	--
Collections:			
1-90 days	513,888,121	--	513,888,121
90 -180 days	184,430,804	--	184,430,804
Over 180 days	--	449,808,683	449,808,683
Write-offs	--	143,322,742	143,322,742
Transferred to Outside Collection	--	43,246,533	43,246,533
06/30/2011 Balance of Receivables	<u>\$ 748,648,619</u>	<u>\$ 721,619,836</u>	<u>\$ 1,470,268,455</u>
Total Receivables for the Quarter (Current and Long-Term)			\$ 2,804,965,338
Total Collections for the Quarter (Current and Long-Term)			\$ 1,148,127,608

Disposition of Receivables, if the funds were collected

Amount Budgeted for Self-Generated	\$ 330,142,525
Amount Estimated to be Retained by State General Fund	691,794,450
Amount Due to the Federal Government	211,171,034
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>237,160,446</u>
	<u>\$ 1,470,268,455</u>

See Details on pages 4-12

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 06/30/2011

Agency	03/31/2011 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	06/30/2011 Balance (Under 180 days)
			1-90 days	91-180 days		
<u>Boards & Commissions</u>						
Board of Certified Public Accountants	\$ 39,377	\$ 13,500	\$ 10,947	\$ --	\$ --	41,930
State Plumbing Board of Louisiana	370	410	--	--	50	730
LA Used Motor Vehicle Commission	22,000	1,500	--	--	--	23,500
LA State Board of Veterinary Medicine	--	5,963	5,963	--	--	--
Louisiana Tax Free Shopping Commission	392,745	760,656	316,506	384,968	3,761	448,166
Louisiana State Board of Cosmetology	3,665	1,750	530	635	1,425	2,825
Total Boards & Commissions	\$ 458,157	\$ 783,779	\$ 333,946	\$ 385,603	\$ 5,236	\$ 517,151
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 16,324,927	\$ 21,825,052	\$ 16,588,469	\$ 5,459,538	\$ 664,368	15,437,614
LSU - Alexandria	519,956	4,516,235	1,612,742	165,302	108,478	3,149,669
University of New Orleans	6,749,580	21,687,797	18,867,722	2,232,902	1,622,804	5,713,949
LSU Health Sciences Center - New Orleans	11,361,283	15,982,259	10,059,999	838,656	205,587	16,241,300
LSU - Eunice	3,626,387	373,390	144,827	169	183,051	3,671,730
LSU - Shreveport	375,555	1,205,391	976,009	142,562	64,729	397,646
Pennington Biomedical Research Center	1,632,865	55,997	1,555,052	3,216	1,275	129,319
LSU Health Sciences Center - HCSD	11,767,667	47,751,291	4,131,255	1,119,055	40,510,832	13,757,816
LSU Health Sciences Center - Shreveport	7,875,231	74,615,191	47,482,673	--	25,683,033	9,324,716
Baton Rouge Community College	2,029,994	5,204,878	--	--	--	7,234,872
Southern University - Baton Rouge	1,616,520	11,149,424	11,251,383	162,110	209,074	1,143,377
Southern University - New Orleans	1,454,433	600,840	751,650	460,687	612,775	230,161
Southern University - Shreveport	162,984	1,842,725	852,719	--	192,628	960,362
Nicholls State University	2,157,099	17,150,663	13,333,193	847,394	1,436,578	3,690,597
Grambling State University	2,024,389	5,217,626	3,068,690	105,065	1,514,781	2,553,479
Louisiana Tech University	1,913,316	14,313,310	11,967,977	49,784	245,357	3,963,508
McNeese State University	1,174,555	5,504,927	2,905,329	668,927	699,381	2,405,845
University of Louisiana @ Monroe	2,776,326	7,948,735	6,034,891	485,991	523,170	3,681,009
Northwestern State University	2,467,670	2,226,587	1,728,341	--	97,223	2,868,693
Southeastern Louisiana University	1,369,112	10,070,580	8,118,610	1,398,837	579,711	1,342,534
University of Louisiana @ Lafayette	330,615	2,847,954	295,047	--	--	2,883,522
Delgado Community College	5,914,150	8,313,082	760,631	--	626,084	12,840,517
Nunez Community College	126,462	7,439	91,343	--	7,439	35,119
Bossier Parish Community College	1,733,657	87,835	107,011	42,058	222,879	1,449,544
South Louisiana Community College	778,066	2,360,767	633,595	34,645	176,100	2,294,493
River Parishes Community College	44,779	44,645	4,530	13,119	21,068	50,707
Louisiana Delta Community College	143,390	87,792	--	--	146,732	84,450
LCTCS - Louisiana Technical College	689,719	999,862	805,020	260,507	49,088	574,966
L E Fletcher Technical Community College	22,390	50,184	37,907	--	1,110	33,557
SOWELA Technical Community College	571,815	1,047,832	107,222	550	--	1,511,875
Total Colleges & Universities	\$ 89,734,892	\$ 285,090,290	\$ 164,273,837	\$ 14,489,074	\$ 76,405,325	\$ 119,656,946

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 06/30/2011

Agency	03/31/2011 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	06/30/2011 Balance (Under 180 days)
			1-90 days	91-180 days		
State Agencies						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	1,175	--	150	--	314	711
Louisiana Tax Commission	57,624	--	11,774	--	--	45,850
Division of Administration	4,255,323	4,555,330	4,464,857	4,132,085	42,576	171,135
Office of Coastal Protection & Restoration	--	1,061	1,015	--	--	46
Louisiana Stadium & Exposition District	340,481	294,820	490,961	25,886	5,820	112,634
Department of Veterans Affairs	18,547	17,608	10,892	5,000	8,555	11,708
Southwest LA War Veterans Home	249,088	172,218	39,547	51,372	72,292	258,095
Northwest LA War Veterans Home	312,184	733,956	401,066	30,444	191,802	422,828
Southeast LA War Veterans Home	160,618	82,374	69,637	3,947	--	169,408
Secretary of State	14,718	2,517,691	1,870,045	14,718	--	647,646
Office of Attorney General	660,115	1,171,710	13,808	35,211	650,180	1,132,626
State Treasurer	92,444	43,459	89,411	--	(1)	46,493
Public Service Commission	--	6,500	6,500	--	--	--
Agriculture and Forestry	186,903	84,976	128,526	1,306	19,834	122,213
Department of Insurance	147,189	805,880	7,462	54,416	88,731	802,460
LA Economic Development Corporation	1,265,197	15,861	67,500	--	--	1,213,558
Louisiana State Racing Commission	5,465	4,740	1,800	--	765	7,640
Office of Financial Institutions	134,486	138,715	133,086	--	--	140,115
Department of Culture, Recreation, & Tourism	824	573	--	391	408	598
Department of Transportation & Development	10,986,129	11,439,915	6,654,575	3,196,203	326,210	12,249,056
Department of Health and Hospitals	135,880,973	534,824,513	42,055,240	17,369,454	369,295,523	241,985,269
Department of Children & Family Services	75,750,631	67,623,275	30,927,172	53,629	46,632,904	65,760,201
Office of Juvenile Justice	174,042	88,985	4,915	5,730	49,280	203,102
Corrections - Adult Probation and Parole	5,178,404	6,234,890	4,187,274	--	1,903,380	5,322,640
Department of Public Safety	428,683	4,329,778	3,660,632	47,943	128,524	921,362
DNR - Office of the Secretary	73,924	1,077,580	701,440	4,160	3,500	442,404
DNR - Office of Conservation	1,123,162	1,255,728	641,582	194,685	58,913	1,483,710
DNR - Office of Mineral Resources	3,504,081	1,191,037	841,222	9,557	--	3,844,339
DNR - Office of Coastal Management	418,011	613,632	455,320	12,865	47,438	516,020
Department of Revenue	168,748,811	516,378,962	236,356,013	143,162,422	20,640,643	284,968,695
Louisiana Workforce Commission	1,179,095	806,428	1,376	--	877,380	1,106,767
Department of Wildlife and Fisheries	71,569	(8,047)	3,628	1,665	10,193	48,036
Ethics Administration	168,662	131,270	75,410	15,890	45,686	162,946
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	75,243	225,582	145,118	--	--	155,707
Board of Regents	67,510	9,240	30,084	--	3,100	43,566
Louisiana Universities Marine Consortium	27,553	672,851	520,080	97,525	37,494	45,305
DOE - Management and Finance	708	888	25	518	--	1,053
DOE - Subgrantee Assistance	19,452	127,488	--	6,774	9,079	131,087
DOE - Recovery School District	1,078,014	1,100,216	402,975	316,752	104,668	1,353,835

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 06/30/2011

Agency	03/31/2011 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	06/30/2011 Balance (Under 180 days)
			1-90 days	91-180 days		
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	--	123,924	--	--	--	123,924
Office of Risk Management	--	--	--	--	--	--
Administrative Services	--	218	179	--	--	39
Louisiana Property Assistance Agency	61,755	1,549,981	1,269,343	59,765	--	282,628
Federal Property Assistance Agency	144,518	712,936	607,836	129,105	(25)	120,538
Office of Telecommunications Management	54,145	144,787	142,155	740	--	56,037
Prison Enterprises	417,255	1,375,510	1,511,176	--	22,739	258,850
Office of Aircraft Services	35,920	28,867	7,920	34,391	413	22,063
Department of Environmental Quality	1,505,335	11,506,876	10,269,611	481,578	701,443	1,559,579
District Attorneys and Assistants	--	--	--	--	--	--
Total State Agencies	\$ 415,075,966	\$ 1,174,214,782	\$ 349,280,338	\$ 169,556,127	\$ 441,979,761	\$ 628,474,522
Grand Total	\$ 505,269,015	\$ 1,460,088,851	\$ 513,888,121	\$ 184,430,804	\$ 518,390,322	\$ 748,648,619

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 06/30/2011

<u>Agency</u>	<u>03/31/2011 Balance (Over 180 days)</u>	<u>Moved from Current Receivables</u>	<u>Collections</u>	<u>Write-offs</u>	<u>Transferred to Outside Collection</u>	<u>06/30/2011 Balance (Over 180 days)</u>
<u>Boards & Commissions</u>						
Board of Certified Public Accountants	\$ 2,637	\$ --	\$ --	\$ --	\$ --	2,637
State Plumbing Board of Louisiana	4,330	50	520	340	--	3,520
LA Used Motor Vehicle Commission	9,580	--	489	4,691	--	4,400
LA State Board of Veterinary Medicine	--	--	--	--	--	--
Louisiana Tax Free Shopping Commission	28,769	3,761	5,545	100	--	26,885
Louisiana State Board of Cosmetology	5,065	1,425	225	--	--	6,265
Total Boards & Commissions	\$ 50,381	\$ 5,236	\$ 6,779	\$ 5,131	\$ --	\$ 43,707
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 5,556,763	\$ 664,358	\$ 1,337,546	\$ 608,731	\$ --	4,274,844
LSU - Alexandria	504,236	108,478	498,436	6,526	--	107,752
University of New Orleans	2,364,005	1,622,804	685,307	958,790	67,045	2,275,667
LSU Health Sciences Center - New Orleans	1,067,932	205,587	154,840	115,793	128,830	874,056
LSU - Eunice	186,352	183,051	5,501	3,794	10,817	349,291
LSU - Shreveport	417,211	64,729	42,923	117,534	--	321,483
Pennington Biomedical Research Center	40,454	1,275	3,000	523	--	38,206
LSU Health Sciences Center - HCSD	7,548,258	40,510,832	934,772	--	39,890,330	7,233,988
LSU Health Sciences Center - Shreveport	3,531,150	25,683,033	25,020,750	--	--	4,193,433
Baton Rouge Community College	--	--	--	--	--	--
Southern University - Baton Rouge	2,841,830	209,074	1,099,809	--	--	1,951,095
Southern University - New Orleans	1,722,668	612,775	553,096	141,998	475,083	1,165,266
Southern University - Shreveport	2,172,227	192,628	700,076	770,483	144,376	749,920
Nicholls State University	--	1,436,578	--	216,071	--	1,220,507
Grambling State University	7,334,698	1,514,781	494,683	--	--	8,354,796
Louisiana Tech University	581,321	245,357	62,355	272,605	--	491,718
McNeese State University	1,680,234	699,381	623,364	152,145	--	1,604,106
University of Louisiana @ Monroe	1,273,807	523,170	58,169	55	--	1,738,753
Northwestern State University	2,768,546	97,223	391,015	1,180,195	--	1,294,559
Southeastern Louisiana University	3,619,020	579,711	25,309	831,057	--	3,342,365
University of Louisiana @ Lafayette	81,107	--	9,305	--	--	71,802
Delgado Community College	6,219,256	626,084	145,782	--	331,696	6,367,862
Nunez Community College	227,908	7,439	4,889	--	1,720	228,738
Bossier Parish Community College	208,535	222,879	64,370	147,942	14,977	204,125
South Louisiana Community College	309,914	176,100	18,292	100,506	--	367,216
River Parishes Community College	244,155	21,068	14,167	--	--	251,056
Louisiana Delta Community College	271,399	146,732	2,249	13,097	--	402,785
LCTCS - Louisiana Technical College	482,236	49,088	92,578	57,174	--	381,572
L E Fletcher Technical Community College	6,438	1,110	1,665	804	--	5,079
SOWELA Technical Community College	162,002	--	29,012	28,015	--	104,975
Total Colleges & Universities	\$ 53,423,662	\$ 76,405,325	\$ 33,073,260	\$ 5,723,838	\$ 41,064,874	\$ 49,967,015

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 06/30/2011

Agency	03/31/2011 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	06/30/2011 Balance (Over 180 days)
State Agencies						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	4,880	314	--	4,880	--	314
Louisiana Tax Commission	38,492	--	7	--	--	38,485
Division of Administration	137,625	42,576	--	--	--	180,201
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Louisiana Stadium & Exposition District	32,106	5,820	2,754	--	--	35,172
Department of Veterans Affairs	3,006	8,555	--	--	--	11,561
Southwest LA War Veterans Home	178,846	72,292	86,761	22,039	--	142,338
Northwest LA War Veterans Home	446,229	191,802	15,094	84,408	--	538,529
Southeast LA War Veterans Home	57,525	--	1,115	--	--	56,410
Secretary of State	--	--	--	--	--	--
Office of Attorney General	6,540,119	650,180	359,435	688,546	--	6,142,318
State Treasurer	70,052	(1)	--	--	--	70,051
Public Service Commission	22,450	--	--	1,900	--	20,550
Agriculture and Forestry	379,772	19,834	17,738	--	--	381,868
Department of Insurance	253,879	88,731	44,447	53,937	155,847	88,379
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	1,200	765	--	--	--	1,965
Office of Financial Institutions	1,750	--	--	--	--	1,750
Department of Culture, Recreation, & Tourism	2,550	408	--	1,058	--	1,900
Department of Transportation & Development	26,912,401	326,210	79,162	864,812	92,655	26,201,982
Department of Health and Hospitals	252,224,574	369,295,523	303,623,231	24,566,205	229,602	293,101,059
Department of Children & Family Services	133,672,787	46,632,904	37,802,130	2,682,645	--	139,820,916
Office of Juvenile Justice	3,043,930	49,280	7,006	--	--	3,086,204
Corrections - Adult Probation and Parole	23,507,187	1,903,380	--	--	--	25,410,567
Department of Public Safety	2,752,900	128,524	57,561	--	--	2,823,863
DNR - Office of the Secretary	1,621,625	3,500	1,000	3,575	--	1,620,550
DNR - Office of Conservation	181,678	58,913	902	5,567	--	234,122
DNR - Office of Mineral Resources	300,797	--	9,070	--	--	291,727
DNR - Office of Coastal Management	348,675	47,438	100	--	--	396,013
Department of Revenue	326,528,822	20,640,643	73,967,561	108,574,445	1,696,306	162,931,153
Louisiana Workforce Commission	3,171,192	877,380	--	--	--	4,048,572
Department of Wildlife and Fisheries	213,810	10,193	3,557	16,914	--	203,532
Ethics Administration	196,295	45,686	2,450	14,732	--	224,799
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	--	--	--	--	--	--
Board of Regents	--	3,100	--	3,100	--	--
Louisiana Universities Marine Consortium	4,336	37,494	--	--	--	41,830
DOE - Management and Finance	3,119	--	50	947	--	2,122
DOE - Subgrantee Assistance	--	9,079	--	--	7,249	1,830
DOE - Recovery School District	715,636	104,668	54,065	--	--	766,239

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 06/30/2011

<u>Agency</u>	<u>03/31/2011 Balance (Over 180 days)</u>	<u>Moved from Current Receivables</u>	<u>Collections</u>	<u>Write-offs</u>	<u>Transferred to Outside Collection</u>	<u>06/30/2011 Balance (Over 180 days)</u>
DOE - Special School District	4,128	--	1,835	--	--	2,293
Office of Group Benefits	114,917	--	224	--	--	114,693
Office of Risk Management	340	--	--	340	--	--
Administrative Services	--	--	--	--	--	--
Louisiana Property Assistance Agency	238	--	--	--	--	238
Federal Property Assistance Agency	25	(25)	--	--	--	--
Office of Telecommunications Management	--	--	--	--	--	--
Prison Enterprises	34,878	22,739	9,747	--	--	47,870
Office of Aircraft Services	4,798	413	--	--	--	5,211
Department of Environmental Quality	2,402,000	701,443	581,642	1,863	--	2,519,938
District Attorneys and Assistants	1,860	--	--	1,860	--	--
Total State Agencies	\$ 786,133,429	\$ 441,979,761	\$ 416,728,644	\$ 137,593,773	\$ 2,181,659	\$ 671,609,114
Grand Total	\$ 839,607,472	\$ 518,390,322	\$ 449,808,683	\$ 143,322,742	\$ 43,246,533	\$ 721,619,836

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 06/30/2011

<u>Agency</u>	<u>Amount Budgeted for Self-Generated</u>	<u>Amount Estimated to be Retained by State General Fund</u>	<u>Amount Due to the Federal Government</u>	<u>Amount Due to Other Funds</u>
<u>Boards & Commissions</u>				
Board of Certified Public Accountants	\$ 44,567	\$ --	\$ --	--
State Plumbing Board of Louisiana	4,250	--	--	--
LA Used Motor Vehicle Commission	27,900	--	--	--
LA State Board of Veterinary Medicine	--	--	--	--
Louisiana Tax Free Shopping Commission	475,051	--	--	--
Louisiana State Board of Cosmetology	9,090	--	--	--
Total Boards & Commissions	\$ 560,858	\$ --	\$ --	--
<u>Colleges & Universities</u>				
LSU - Baton Rouge	\$ 19,712,458	\$ --	\$ --	--
LSU - Alexandria	3,257,421	--	--	--
University of New Orleans	7,989,616	--	--	--
LSU Health Sciences Center - New Orleans	17,115,356	--	--	--
LSU - Eunice	4,021,021	--	--	--
LSU - Shreveport	719,129	--	--	--
Pennington Biomedical Research Center	167,525	--	--	--
LSU Health Sciences Center - HCSD	20,991,804	--	--	--
LSU Health Sciences Center - Shreveport	13,518,149	--	--	--
Baton Rouge Community College	7,234,872	--	--	--
Southern University - Baton Rouge	3,050,204	44,268	--	--
Southern University - New Orleans	1,395,427	--	--	--
Southern University - Shreveport	1,710,282	--	--	--
Nicholls State University	4,911,104	--	--	--
Grambling State University	10,908,275	--	--	--
Louisiana Tech University	4,455,226	--	--	--
McNeese State University	4,009,951	--	--	--
University of Louisiana @ Monroe	5,419,762	--	--	--
Northwestern State University	4,163,252	--	--	--
Southeastern Louisiana University	4,684,899	--	--	--
University of Louisiana @ Lafayette	2,955,324	--	--	--
Delgado Community College	19,208,379	--	--	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 06/30/2011

<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>
Nunez Community College	263,857	--	--	--
Bossier Parish Community College	758,163	895,506	--	--
South Louisiana Community College	2,661,709	--	--	--
River Parishes Community College	301,763	--	--	--
Louisiana Delta Community College	487,235	--	--	--
LCTCS - Louisiana Technical College	956,538	--	--	--
L E Fletcher Technical Community College	38,636	--	--	--
SOWELA Technical Community College	1,616,850	--	--	--
Total Colleges & Universities	\$ 168,684,187	\$ 939,774	\$ --	\$ --
 <u>State Agencies</u>				
Office of the Governor	\$ --	\$ --	\$ --	--
Mental Health Advocacy Service	--	1,025	--	--
Louisiana Tax Commission	84,335	--	--	--
Division of Administration	21,376	6,270	323,690	--
Office of Coastal Protection & Restoration	46	--	--	--
Louisiana Stadium & Exposition District	147,806	--	--	--
Department of Veterans Affairs	23,269	--	--	--
Southwest LA War Veterans Home	400,433	--	--	--
Northwest LA War Veterans Home	961,357	--	--	--
Southeast LA War Veterans Home	225,818	--	--	--
Secretary of State	647,646	--	--	--
Office of Attorney General	--	--	--	7,274,944
State Treasurer	116,544	--	--	--
Public Service Commission	--	--	--	20,550
Agriculture and Forestry	361,044	--	--	143,037
Department of Insurance	22,367	868,472	--	--
LA Economic Development Corporation	1,213,558	--	--	--
Louisiana State Racing Commission	9,225	380	--	--
Office of Financial Institutions	141,865	--	--	--
Department of Culture, Recreation, & Tourism	2,498	--	--	--
Department of Transportation & Development	1,170,157	--	--	37,280,881
Department of Health and Hospitals	--	346,221,223	188,865,105	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 06/30/2011

<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 Children & Family Services	9,421,757	823,128	21,782,495	173,553,737
Office of Juvenile Justice	--	951,692	--	2,337,614
Corrections - Adult Probation and Parole	23,357,237	7,375,970	--	--
Department of Public Safety	125,060	344,838	--	3,275,327
DNR - Office of the Secretary	16,614	--	195	2,046,145
DNR - Office of Conservation	--	--	--	1,717,832
DNR - Office of Mineral Resources	--	--	--	4,136,066
DNR - Office of Coastal Management	--	--	--	912,033
Department of Revenue	113,877,984	334,021,864	--	--
Louisiana Workforce Commission	5,091,128	--	64,211	--
Department of Wildlife and Fisheries	--	--	--	251,568
Ethics Administration	387,745	--	--	--
LA School For Math Science and the Arts	--	--	--	--
Louisiana Educational Television Authority	23,430	--	--	132,277
Board of Regents	43,566	--	--	--
Louisiana Universities Marine Consortium	87,135	--	--	--
DOE - Management and Finance	1,850	280	1,045	--
DOE - Subgrantee Assistance	--	--	132,917	--
DOE - Recovery School District	2,120,074	--	--	--
DOE - Special School District	--	917	1,376	--
Office of Group Benefits	--	238,617	--	--
Office of Risk Management	--	--	--	--
Administrative Services	39	--	--	--
Louisiana Property Assistance Agency	282,866	--	--	--
Federal Property Assistance Agency	120,538	--	--	--
Office of Telecommunications Management	56,037	--	--	--
Prison Enterprises	306,720	--	--	--
Office of Aircraft Services	27,274	--	--	--
Department of Environmental Quality	1,082	--	--	4,078,435
District Attorneys and Assistants	--	--	--	--
Total State Agencies	\$ 160,897,480	\$ 690,854,676	\$ 211,171,034	\$ 237,160,446
Grand Total	\$ 330,142,525	\$ 691,794,450	\$ 211,171,034	\$ 237,160,446

STATE OF LOUISIANA
Schedule of Accounts Receivable Composite Totals by Agency
For the Quarter Ended 06/30/2011

<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>			
Board of Certified Public Accountants	\$ 42,014	\$ 10,947	\$ 44,567
State Plumbing Board of Louisiana	4,700	520	4,250
LA Used Motor Vehicle Commission	31,580	489	27,900
LA State Board of Veterinary Medicine	--	5,963	--
Louisiana Tax Free Shopping Commission	421,514	707,019	475,051
Louisiana State Board of Cosmetology	8,730	1,390	9,090
Total Boards & Commissions	\$ 508,538	\$ 726,328	\$ 560,858
<u>Colleges & Universities</u>			
LSU - Baton Rouge	\$ 21,881,690	\$ 23,385,553	\$ 19,712,458
LSU - Alexandria	1,024,192	2,276,480	3,257,421
University of New Orleans	9,113,585	21,785,931	7,989,616
LSU Health Sciences Center - New Orleans	12,429,215	11,051,495	17,115,356
LSU - Eunice	3,812,739	150,497	4,021,021
LSU - Shreveport	792,766	1,161,494	719,129
Pennington Biomedical Research Center	1,673,319	1,561,268	167,525
LSU Health Sciences Center - HCSD	19,315,925	6,185,082	20,991,804
LSU Health Sciences Center - Shreveport	11,406,381	72,503,423	13,518,149
Baton Rouge Community College	2,029,994	--	7,234,872
Southern University - Baton Rouge	4,458,350	12,513,302	3,094,472
Southern University - New Orleans	3,177,101	1,765,433	1,395,427
Southern University - Shreveport	2,335,211	1,552,795	1,710,282
Nicholls State University	2,157,099	14,180,587	4,911,104
Grambling State University	9,359,087	3,668,438	10,908,275
Louisiana Tech University	2,494,637	12,080,116	4,455,226
McNeese State University	2,854,789	4,197,620	4,009,951
University of Louisiana @ Monroe	4,050,133	6,579,051	5,419,762
Northwestern State University	5,236,216	2,119,356	4,163,252
Southeastern Louisiana University	4,988,132	9,542,756	4,684,899
University of Louisiana @ Lafayette	411,722	304,352	2,955,324
Delgado Community College	12,133,406	906,413	19,208,379

STATE OF LOUISIANA
Schedule of Accounts Receivable Composite Totals by Agency
For the Quarter Ended 06/30/2011

<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>
Nunez Community College	354,370	96,232	263,857
Bossier Parish Community College	1,942,192	213,439	1,653,669
South Louisiana Community College	1,087,980	686,532	2,661,709
River Parishes Community College	288,934	31,816	301,763
Louisiana Delta Community College	414,789	2,249	487,235
LCTCS - Louisiana Technical College	1,171,955	1,158,105	956,538
L E Fletcher Technical Community College	28,828	39,572	38,636
SOWELA Technical Community College	733,817	136,784	1,616,850
Total Colleges & Universities	\$ 143,158,554	\$ 211,836,171	\$ 169,623,961
 <u>State Agencies</u>			
Office of the Governor	\$ --	\$ --	\$ --
Mental Health Advocacy Service	6,055	150	1,025
Louisiana Tax Commission	96,116	11,781	84,335
Division of Administration	4,392,948	8,596,942	351,336
Office of Coastal Protection & Restoration	--	1,015	46
Louisiana Stadium & Exposition District	372,587	519,601	147,806
Department of Veterans Affairs	21,553	15,892	23,269
Southwest LA War Veterans Home	427,934	177,680	400,433
Northwest LA War Veterans Home	758,413	446,604	961,357
Southeast LA War Veterans Home	218,143	74,699	225,818
Secretary of State	14,718	1,884,763	647,646
Office of Attorney General	7,200,234	408,454	7,274,944
State Treasurer	162,496	89,411	116,544
Public Service Commission	22,450	6,500	20,550
Agriculture and Forestry	566,675	147,570	504,081
Department of Insurance	401,068	106,325	890,839
LA Economic Development Corporation	1,265,197	67,500	1,213,558
Louisiana State Racing Commission	6,665	1,800	9,605
Office of Financial Institutions	136,236	133,086	141,865
Department of Culture, Recreation, & Tourism	3,374	391	2,498
Department of Transportation & Development	37,898,530	9,929,940	38,451,038
Department of Health and Hospitals	388,105,547	363,047,925	535,086,328

STATE OF LOUISIANA
Schedule of Accounts Receivable Composite Totals by Agency
For the Quarter Ended 06/30/2011

<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 Children & Family Services	209,423,418	68,782,931	205,581,117
Office of Juvenile Justice	3,217,972	17,651	3,289,306
Corrections - Adult Probation and Parole	28,685,591	4,187,274	30,733,207
Department of Public Safety	3,181,583	3,766,136	3,745,225
DNR - Office of the Secretary	1,695,549	706,600	2,062,954
DNR - Office of Conservation	1,304,840	837,169	1,717,832
DNR - Office of Mineral Resources	3,804,878	859,849	4,136,066
DNR - Office of Coastal Management	766,686	468,285	912,033
Department of Revenue	495,277,633	453,485,996	447,899,848
Louisiana Workforce Commission	4,350,287	1,376	5,155,339
Department of Wildlife and Fisheries	285,379	8,850	251,568
Ethics Administration	364,957	93,750	387,745
LA School For Math Science and the Arts	--	--	--
Louisiana Educational Television Authority	75,243	145,118	155,707
Board of Regents	67,510	30,084	43,566
Louisiana Universities Marine Consortium	31,889	617,605	87,135
DOE - Management and Finance	3,827	593	3,175
DOE - Subgrantee Assistance	19,452	6,774	132,917
DOE - Recovery School District	1,793,650	773,792	2,120,074
DOE - Special School District	4,128	1,835	2,293
Office of Group Benefits	114,917	224	238,617
Office of Risk Management	340	--	--
Administrative Services	--	179	39
Louisiana Property Assistance Agency	61,993	1,329,108	282,866
Federal Property Assistance Agency	144,543	736,941	120,538
Office of Telecommunications Management	54,145	142,895	56,037
Prison Enterprises	452,133	1,520,923	306,720
Office of Aircraft Services	40,718	42,311	27,274
Department of Environmental Quality	3,907,335	11,332,831	4,079,517
District Attorneys and Assistants	1,860	--	--
Total State Agencies	\$ 1,201,209,395	\$ 935,565,109	\$ 1,300,083,636
Grand Total	\$ 1,344,876,487	\$ 1,148,127,608	\$ 1,470,268,455

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.
- E. Accounts Receivable Quarterly Report – The differences and/or improvements to the report are as follows:

1. This report presents the complete accounts receivable cycle (beginning balance, additions, collections, and ending balance) and the disposition of the receivable while the old report presented only the ending balance, uncollectible accounts, and accounts written off.
 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 changed the Health Sciences Centers reporting of their write-offs. The old reporting would report contractual agreements adjustments as write-offs each quarter now it is reported as an adjustment of the quarter's additions.
 4. This report changed the reporting from unlimited to only three years in order to separate 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 – 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.