



**State of Louisiana**  
Division of Administration  
Office of the Commissioner

June 22, 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 March 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 \$55,155,213 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 76.8% of the total write-offs this quarter due to the receivables being uncollectible and continuing collection efforts not being cost effective. Department of Revenue reported 20.3% of the total write-offs this quarter due to the 3 year reporting period limitation.

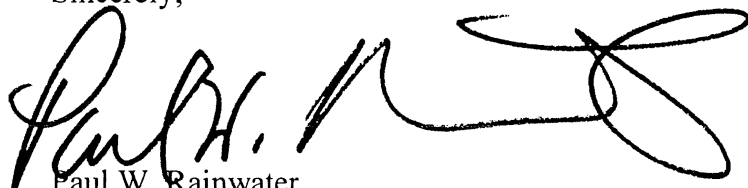
The Honorable Jack Donahue

Page 2

June 22, 2012

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, looping initial "P" and a long, horizontal flourish extending to the right.

Paul W. Rainwater  
Commissioner of Administration

PR/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 March 31, 2012

Paul W. Rainwater  
Commissioner of Administration

## TABLE OF CONTENTS

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

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.

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 receivables and related collections activity by agency. It, also, provides the disposition of the ending balance for the quarter by identifying the ultimate owner of the amounts, if the funds are collected in the future.

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

**STATE OF LOUISIANA**  
**Accounts Receivable Summary**  
**For the Quarter Ended 03/31/2012**

	Current Receivables (Under 180 days)	Long-Term Receivables (Over 180 days)	Total/Balance of Receivables
129/31/2011 Balance (gross)	\$ 827,693,633	\$ 753,397,387	\$ 1,581,091,020
Additions (net of contractual agreements, discounts etc.)	1,340,516,932	--	1,340,516,932
Reclassification from Current to Long-Term	(183,435,300)	183,435,300	--
Collections:			
1-90 days	659,113,012	--	659,113,012
90 -180 days	659,299,636	--	659,299,636
Over 180 days	--	125,432,355	125,432,355
Write-offs	--	55,155,213	55,155,213
Transferred to Outside Collection	--	20,734,690	20,734,690
03/31/2012 Balance of Receivables	\$ <u>666,362,617</u>	\$ <u>735,510,429</u>	\$ <u>1,401,873,046</u>

Total Receivables for the Quarter (Current and Long-Term)	\$ 2,921,607,952
Total Collections for the Quarter (Current and Long-Term)	\$ 1,443,845,003

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

Amount Budgeted for Self-Generated	\$ 342,731,429
Amount Estimated to be Retained by State General Fund	552,833,838
Amount Due to the Federal Government	238,543,093
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>267,764,686</u>
	\$ <u>1,401,873,046</u>

See Details on pages 4-12

**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 03/31/2012**

Agency	12/31/2011 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	03/31/2012 Balance (Under 180 days)
			1-90 days	91-180 days		
<b><u>Boards &amp; Commissions</u></b>						
Board of Certified Public Accountants	\$ 23,685	\$ --	\$ 2,775	\$ 7,907	\$ --	13,003
State Plumbing Board of Louisiana	1,235	155	--	170	30	1,190
LA Used Motor Vehicle Commission	20,500	46,350	2,000	700	--	64,150
LA State Board of Veterinary Medicine	--	1,066	1,066	--	--	--
Louisiana Tax Free Shopping Commission	286,949	534,484	2,254	266,704	12,109	540,366
Louisiana State Board of Cosmetology	1,890	2,280	690	75	1,330	2,075
<b>Total Boards &amp; Commissions</b>	<b>\$ 334,259</b>	<b>\$ 584,335</b>	<b>\$ 8,785</b>	<b>\$ 275,556</b>	<b>\$ 13,469</b>	<b>\$ 620,784</b>
<b><u>Colleges &amp; Universities</u></b>						
LSU - Baton Rouge	\$ 73,553,566	\$ 32,688,745	\$ 66,019,884	\$ 5,348,772	\$ 899,043	\$ 33,974,612
LSU - Alexandria	3,763,732	4,637,870	6,100,106	99,669	101,418	2,100,409
University of New Orleans	3,478,913	33,648,836	34,008,978	330,526	662,130	2,126,115
LSU Health Sciences Center - New Orleans	11,133,943	6,880,107	9,526,024	549,450	279,894	7,658,682
LSU - Eunice	3,797,915	3,032,849	369	77,124	585,821	6,167,450
LSU - Shreveport	2,390,610	2,572,486	4,327,882	27,222	186,219	421,773
Pennington Biomedical Research Center	1,441,922	2,843,447	1,496,653	188,513	37,203	2,563,000
LSU Health Sciences Center - HCSD	12,001,093	25,235,102	3,472,481	1,226,834	18,779,183	13,757,697
LSU Health Sciences Center - Shreveport	10,615,606	46,240,971	24,251,957	--	20,913,006	11,691,614
Baton Rouge Community College	5,280,267	13,648,035	--	--	--	18,928,302
Southern University - Baton Rouge	26,335,636	27,412,656	51,870,013	--	37,818	1,840,461
Southern University - New Orleans	800,012	7,078,741	6,724,919	--	416,638	737,196
Southern University - Shreveport	616,544	10,871,748	10,856,161	--	--	632,131
Nicholls State University	18,928,301	26,220,064	25,509,613	18,446,702	264,111	927,939
Grambling State University	2,945,961	41,381,136	37,983,886	999,872	894,566	4,448,773
Louisiana Tech University	1,743,448	34,752,600	33,790,177	7,631	103,510	2,594,730
McNeese State University	13,255,501	7,435,958	18,121,794	163,821	1,069,642	1,336,202
University of Louisiana @ Monroe	24,738,569	14,088,614	35,851,856	339,307	106,991	2,529,029
Northwestern State University	24,980,631	2,894,051	22,015,055	--	2,861,107	2,998,520
Southeastern Louisiana University	34,690,360	9,687,984	41,059,211	1,428,766	876,060	1,014,307
University of Louisiana @ Lafayette	570,012	833,719	809,995	59,241	--	534,495
Delgado Community College	17,019,152	11,416,106	20,298,318	49,010	2,495,576	5,592,354
Nunez Community College	557,576	4,480	313,221	--	58,269	190,566
Bossier Parish Community College	8,027,372	2,251,132	7,317,755	148,502	966,488	1,845,759
South Louisiana Community College	2,090,982	666,310	2,559,418	--	75,267	122,607
River Parishes Community College	37,703	51,344	31,389	1,380	13,501	42,777
Louisiana Delta Community College	132,532	267,856	44,023	5,478	81,788	269,099
LCTCS - Louisiana Technical College	1,102,222	902,763	1,280,562	69,877	124,804	529,742
L E Fletcher Technical Community College	17,334	67,988	46,005	137	--	39,180
SOWELA Technical Community College	919,008	612,881	298,869	364,299	--	868,721
Northshore Technical Community College	30,332	75,403	20,327	--	2,544	82,864
<b>Total Colleges &amp; Universities</b>	<b>\$ 306,996,755</b>	<b>\$ 370,401,982</b>	<b>\$ 466,006,901</b>	<b>\$ 29,932,133</b>	<b>\$ 52,892,597</b>	<b>\$ 128,567,106</b>



**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 03/31/2012**

Agency	12/31/2011 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	03/31/2012 Balance (Under 180 days)
			1-90 days	91-180 days		
<b>State Agencies</b>						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	--
Mental Health Advocacy Service	--	--	--	--	--	--
Louisiana Tax Commission	642,467	13,999	541,275	--	--	115,191
Division of Administration	248,388	6,174,351	114,012	51,989	2,342	6,254,396
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Louisiana Stadium & Exposition District	567,441	2,048,785	2,534,565	38,119	536	43,006
Department of Veterans Affairs	24,271	16,061	5,124	5,123	5,979	24,106
Southwest LA War Veterans Home	304,928	194,475	42,354	79,982	53,294	323,773
Northwest LA War Veterans Home	737,451	725,851	504,457	46,223	141,708	770,914
Southeast LA War Veterans Home	135,463	763,172	740,962	35,316	--	122,357
Secretary of State	405,800	874,409	1,220,484	717	--	59,008
Office of Attorney General	1,508,215	1,458,141	71,829	51,350	650,937	2,192,240
State Treasurer	86,794	179,343	211,016	261	--	54,860
Public Service Commission	500	36,000	36,000	--	500	--
Agriculture and Forestry	138,045	173,669	246,689	51,927	7,082	6,016
Department of Insurance	698,420	100,609	273,795	171,245	24,197	329,792
LA Economic Development Corporation	1,108,281	14,193	67,848	--	--	1,054,626
Louisiana State Racing Commission	3,750	6,200	1,150	--	200	8,600
Office of Financial Institutions	872,429	212,017	845,929	850	--	237,667
Department of Culture, Recreation, & Tourism	1,679	--	--	--	479	1,200
Department of Transportation & Development	25,080,412	12,324,465	5,777,976	4,834,830	2,682,385	24,109,686
Department of Health and Hospitals	248,398,157	173,104,550	64,151,936	33,844,174	24,463,523	299,043,074
Department of Children & Family Services	69,730,678	79,251,138	39,362,781	44,609	41,302,328	68,272,098
Office of Juvenile Justice	233,873	62,587	3,810	5,491	38,079	249,080
Corrections - Adult Probation and Parole	5,396,524	3,332,027	4,653,711	--	(1,182,356)	5,257,196
Department of Public Safety	772,922	3,879,893	3,706,743	48,196	113,993	783,883
DNR - Office of the Secretary	330,783	670,918	216,276	28,350	228,795	528,280
DNR - Office of Conservation	2,892,339	1,839,497	1,489,981	935,095	77,430	2,229,330
DNR - Office of Mineral Resources	5,374,209	5,098,678	4,765,714	20,210	14	5,686,949
DNR - Office of Coastal Management	683,376	448,961	191,800	116,463	68,819	755,255
Department of Revenue	137,122,650	650,012,794	49,791,701	585,213,802	50,044,326	102,085,615
Louisiana Workforce Commission	10,056,964	9,551,838	503	--	10,034,682	9,573,617
Department of Wildlife and Fisheries	170,041	143,809	12,206	32,967	13,177	255,500
Ethics Administration	273,496	383,499	102,936	10,330	49,143	494,586
LA School For Math Science and the Arts	2,275	--	2,275	--	--	--
Louisiana Educational Television Authority	193,572	328,277	293,877	24,117	26,409	177,446
Board of Regents	11,699	8,593	10,193	1,770	100	8,229
Louisiana Universities Marine Consortium	129,189	155,648	33,539	10,126	19,659	221,513
DOE - Management and Finance	782	5,868	175	150	147	6,178
DOE - Subgrantee Assistance	41,938	69,724	--	6,975	84,385	20,302
DOE - Recovery School District	155,431	1,306,566	48,992	114,265	542,127	756,613

**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 03/31/2012**

<u>Agency</u>	<u>12/31/2011 Balance (Under 180 days)</u>	<u>Additions</u>	<u>Collections</u>		<u>Moved to Long-Term Receivables</u>	<u>03/31/2012 Balance (Under 180 days)</u>
			<u>1-90 days</u>	<u>91-180 days</u>		
DOE - Special School District	--	2,865	--	--	--	2,865
Office of Group Benefits	78,739	3,594	--	--	78,739	3,594
Office of Risk Management	--	--	--	--	--	--
Administrative Services	168	823	715	167	--	109
Louisiana Property Assistance Agency	7,728	316,600	284,325	7,678	--	32,325
Federal Property Assistance Agency	59,762	415,955	182,963	73,874	(1,750)	220,630
Office of Telecommunications Management	69,831	152,334	152,793	11,986	--	57,386
Prison Enterprises	726,486	1,166,113	1,408,583	--	4,088	479,928
Office of Aircraft Services	20,101	19,061	12,017	20,089	6	7,050
Department of Environmental Quality	4,863,106	12,480,165	8,981,316	3,153,131	953,732	4,255,092
District Attorneys and Assistants	1,066	2,500	--	--	--	3,566
<b>Total State Agencies</b>	<b>\$ 520,362,619</b>	<b>\$ 969,530,615</b>	<b>\$ 193,097,326</b>	<b>\$ 629,091,947</b>	<b>\$ 130,529,234</b>	<b>\$ 537,174,727</b>
<b>Grand Total</b>	<b>\$ 827,693,633</b>	<b>\$ 1,340,516,932</b>	<b>\$ 659,113,012</b>	<b>\$ 659,299,636</b>	<b>\$ 183,435,300</b>	<b>\$ 666,362,617</b>

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 03/31/2012**

Agency	12/31/2011 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	03/31/2012 Balance (Over 180 days)
<b><u>Boards &amp; Commissions</u></b>						
Board of Certified Public Accountants	\$ 2,637	\$ --	\$ --	\$ --	\$ --	2,637
State Plumbing Board of Louisiana	3,990	30	290	--	--	3,730
LA Used Motor Vehicle Commission	4,400	--	600	--	--	3,800
LA State Board of Veterinary Medicine	--	--	--	--	--	--
Louisiana Tax Free Shopping Commission	21,588	12,109	2,820	--	--	30,877
Louisiana State Board of Cosmetology	7,470	1,330	335	--	--	8,465
<b>Total Boards &amp; Commissions</b>	<b>\$ 40,085</b>	<b>\$ 13,469</b>	<b>\$ 4,045</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 49,509</b>
<b><u>Colleges &amp; Universities</u></b>						
LSU - Baton Rouge	\$ 5,015,040	\$ 899,043	\$ 925,729	\$ --	\$ --	4,988,354
LSU - Alexandria	120,351	101,418	69,437	--	31,981	120,351
University of New Orleans	1,660,789	662,130	232,646	--	292,562	1,797,711
LSU Health Sciences Center - New Orleans	938,934	279,894	313,320	--	54,620	850,888
LSU - Eunice	442,110	585,821	480	--	143	1,027,308
LSU - Shreveport	376,711	186,219	78,173	--	--	484,757
Pennington Biomedical Research Center	38,160	37,203	--	--	--	75,363
LSU Health Sciences Center - HCSD	7,687,316	18,779,183	1,343,331	--	16,998,684	8,124,484
LSU Health Sciences Center - Shreveport	6,419,703	20,913,006	18,568,612	--	--	8,764,097
Baton Rouge Community College	--	--	--	--	--	--
Southern University - Baton Rouge	3,863,107	37,818	704,748	--	--	3,196,177
Southern University - New Orleans	1,419,523	416,638	484,463	--	--	1,351,698
Southern University - Shreveport	799,612	--	--	--	95,149	704,463
Nicholls State University	1,406,222	264,111	448	--	--	1,669,885
Grambling State University	689,720	894,566	999,872	--	360,805	223,609
Louisiana Tech University	864,633	103,510	38,485	910	--	928,748
McNeese State University	1,011,522	1,069,642	78,211	8,508	885,985	1,108,460
University of Louisiana @ Monroe	1,870,512	106,991	33,531	13,717	14,009	1,916,246
Northwestern State University	1,671,499	2,861,107	1,547,499	28,693	--	2,956,414
Southeastern Louisiana University	3,089,105	876,060	66,677	--	119,554	3,778,934
University of Louisiana @ Lafayette	71,802	--	--	13,998	--	57,804
Delgado Community College	6,847,700	2,495,576	1,044,502	41,198	--	8,257,576
Nunez Community College	160,627	58,269	798	--	20,184	197,914
Bossier Parish Community College	1,715,842	966,488	139,111	172,851	1,070,813	1,299,555
South Louisiana Community College	330,486	75,267	19,923	90,724	--	295,106
River Parishes Community College	286,244	13,501	8,795	--	--	290,950
Louisiana Delta Community College	371,291	81,788	8,274	--	--	444,805
LCTCS - Louisiana Technical College	393,621	124,804	7,652	--	--	510,773
L E Fletcher Technical Community College	3,969	--	137	--	--	3,832
SOWELA Technical Community College	190,251	--	--	--	--	190,251
Northshore Technical Community College	94,421	2,544	347	--	--	96,618
<b>Total Colleges &amp; Universities</b>	<b>\$ 49,850,823</b>	<b>\$ 52,892,597</b>	<b>\$ 26,715,201</b>	<b>\$ 370,599</b>	<b>\$ 19,944,489</b>	<b>\$ 55,713,131</b>

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 03/31/2012**

Agency	12/31/2011 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	03/31/2012 Balance (Over 180 days)
<b>State Agencies</b>						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	925	--	100	5	--	820
Louisiana Tax Commission	57,091	--	182	--	--	56,909
Division of Administration	222,618	2,342	--	--	--	224,960
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Louisiana Stadium & Exposition District	57,580	536	3,906	12,252	--	41,958
Department of Veterans Affairs	7,500	5,979	492	--	--	12,987
Southwest LA War Veterans Home	115,274	53,294	44,543	55,022	--	69,003
Northwest LA War Veterans Home	633,144	141,708	33,865	56	--	740,931
Southeast LA War Veterans Home	105,331	--	14,495	--	--	90,836
Secretary of State	--	--	--	--	--	--
Office of Attorney General	3,470,649	650,937	286,874	466,156	--	3,368,556
State Treasurer	84,551	--	16,470	12,300	--	55,781
Public Service Commission	16,410	500	325	--	--	16,585
Agriculture and Forestry	394,317	7,082	143	--	--	401,256
Department of Insurance	803,379	24,197	132,635	--	191,871	503,070
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	2,220	200	100	--	--	2,320
Office of Financial Institutions	28,690	--	300	--	--	28,390
Department of Culture, Recreation, & Tourism	2,498	479	--	--	--	2,977
Department of Transportation & Development	30,661,158	2,682,385	1,114,624	313,526	--	31,915,393
Department of Health and Hospitals	295,584,641	24,463,523	1,989,773	42,332,648	59,063	275,666,680
Department of Children & Family Services	145,152,576	41,302,328	40,592,504	363,850	--	145,498,550
Office of Juvenile Justice	3,136,799	38,079	7,360	--	--	3,167,518
Corrections - Adult Probation and Parole	32,035,518	(1,182,356)	--	--	--	30,853,162
Department of Public Safety	2,970,139	113,993	157,107	--	--	2,927,025
DNR - Office of the Secretary	1,935,820	228,795	13,000	--	--	2,151,615
DNR - Office of Conservation	355,824	77,430	10,300	--	--	422,954
DNR - Office of Mineral Resources	295,902	14	4,167	--	--	291,749
DNR - Office of Coastal Management	557,668	68,819	1,139	--	--	625,348
Department of Revenue	173,097,134	50,044,326	53,327,097	11,171,906	478,313	158,164,144
Louisiana Workforce Commission	6,541,024	10,034,682	--	--	534	16,575,172
Department of Wildlife and Fisheries	192,393	13,177	2,623	23,871	--	179,076
Ethics Administration	248,289	49,143	1,211	9,947	--	286,274
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	--	26,409	--	--	--	26,409
Board of Regents	--	100	--	--	--	100
Louisiana Universities Marine Consortium	78,392	19,659	15,030	--	--	83,021
DOE - Management and Finance	2,533	147	50	877	--	1,753
DOE - Subgrantee Assistance	27,769	84,385	14,201	--	60,420	37,533
DOE - Recovery School District	2,124,930	542,127	111,718	--	--	2,555,339

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 03/31/2012**

<u>Agency</u>	<u>12/31/2011 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>03/31/2012 Balance (Over 180 days)</u>
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	232,971	78,739	617	--	--	311,093
Office of Risk Management	--	--	--	--	--	--
Administrative Services	--	--	--	--	--	--
Louisiana Property Assistance Agency	--	--	--	--	--	--
Federal Property Assistance Agency	1,805	(1,750)	--	--	--	55
Office of Telecommunications Management	--	--	--	--	--	--
Prison Enterprises	34,963	4,088	4,241	--	--	34,810
Office of Aircraft Services	6,327	6	--	--	--	6,333
Department of Environmental Quality	2,229,727	953,732	811,917	22,198	--	2,349,344
District Attorneys and Assistants	--	--	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 703,506,479</b>	<b>\$ 130,529,234</b>	<b>\$ 98,713,109</b>	<b>\$ 54,784,614</b>	<b>\$ 790,201</b>	<b>\$ 679,747,789</b>
<b>Grand Total</b>	<b>\$ 753,397,387</b>	<b>\$ 183,435,300</b>	<b>\$ 125,432,355</b>	<b>\$ 55,155,213</b>	<b>\$ 20,734,690</b>	<b>\$ 735,510,429</b>

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 03/31/2012**

<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	\$ 15,640	\$ --	\$ --	--
State Plumbing Board of Louisiana	4,920	--	--	--
LA Used Motor Vehicle Commission	67,950	--	--	--
LA State Board of Veterinary Medicine	--	--	--	--
Louisiana Tax Free Shopping Commission	571,243	--	--	--
Louisiana State Board of Cosmetology	10,540	--	--	--
<b>Total Boards &amp; Commissions</b>	<b>\$ 670,293</b>	<b>\$ --</b>	<b>\$ --</b>	<b>--</b>
<b><u>Colleges &amp; Universities</u></b>				
LSU - Baton Rouge	\$ 38,962,966	\$ --	\$ --	--
LSU - Alexandria	2,220,760	--	--	--
University of New Orleans	3,923,826	--	--	--
LSU Health Sciences Center - New Orleans	8,509,570	--	--	--
LSU - Eunice	7,194,758	--	--	--
LSU - Shreveport	906,530	--	--	--
Pennington Biomedical Research Center	2,638,363	--	--	--
LSU Health Sciences Center - HCSD	21,882,181	--	--	--
LSU Health Sciences Center - Shreveport	20,455,711	--	--	--
Baton Rouge Community College	18,928,302	--	--	--
Southern University - Baton Rouge	5,036,638	--	--	--
Southern University - New Orleans	2,088,894	--	--	--
Southern University - Shreveport	1,336,594	--	--	--
Nicholls State University	2,597,824	--	--	--
Grambling State University	4,672,382	--	--	--
Louisiana Tech University	3,523,478	--	--	--
McNeese State University	2,444,662	--	--	--
University of Louisiana @ Monroe	4,445,275	--	--	--
Northwestern State University	5,954,934	--	--	--
Southeastern Louisiana University	4,793,241	--	--	--
University of Louisiana @ Lafayette	592,299	--	--	--
Delgado Community College	13,849,930	--	--	--

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 03/31/2012**

<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>
Nunez Community College	388,480	--	--	--
Bossier Parish Community College	1,325,742	1,819,572	--	--
South Louisiana Community College	417,713	--	--	--
River Parishes Community College	333,727	--	--	--
Louisiana Delta Community College	713,904	--	--	--
LCTCS - Louisiana Technical College	1,040,515	--	--	--
L E Fletcher Technical Community College	43,012	--	--	--
SOWELA Technical Community College	1,058,972	--	--	--
Northshore Technical Community College	179,482	--	--	--
<b>Total Colleges &amp; Universities</b>	<b>\$ 182,460,665</b>	<b>\$ 1,819,572</b>	<b>\$ --</b>	<b>\$ --</b>

**State Agencies**

Office of the Governor	\$ --	\$ --	\$ --	--
Mental Health Advocacy Service	820	--	--	--
Louisiana Tax Commission	172,100	--	--	--
Division of Administration	6,056,061	4,488	418,807	--
Office of Coastal Protection & Restoration	--	--	--	--
Louisiana Stadium & Exposition District	84,964	--	--	--
Department of Veterans Affairs	37,093	--	--	--
Southwest LA War Veterans Home	392,776	--	--	--
Northwest LA War Veterans Home	1,511,845	--	--	--
Southeast LA War Veterans Home	213,193	--	--	--
Secretary of State	59,008	--	--	--
Office of Attorney General	--	--	--	5,560,796
State Treasurer	110,641	--	--	--
Public Service Commission	--	--	--	16,585
Agriculture and Forestry	277,192	--	--	130,080
Department of Insurance	70,990	761,872	--	--
LA Economic Development Corporation	1,054,626	--	--	--
Louisiana State Racing Commission	10,575	345	--	--
Office of Financial Institutions	266,057	--	--	--
Department of Culture, Recreation, & Tourism	4,177	--	--	--
Department of Transportation & Development	1,230,863	--	--	54,794,216
Department of Health and Hospitals	--	357,913,355	216,796,399	--

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

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 03/31/2012**

<b>Agency</b>	<b>Amount Budgeted for Self-Generated</b>	<b>Amount Estimated to be Retained by State General Fund</b>	<b>Amount Due to the Federal Government</b>	<b>Amount Due to Other Funds</b>
Department of Children & Family Services	10,005,212	826,132	21,188,352	181,750,952
Office of Juvenile Justice	--	936,136	--	2,480,462
Corrections - Adult Probation and Parole	27,443,872	8,666,486	--	--
Department of Public Safety	129,420	376,615	--	3,204,873
DNR - Office of the Secretary	38,582	--	3,168	2,638,145
DNR - Office of Conservation	--	--	--	2,652,284
DNR - Office of Mineral Resources	--	--	--	5,978,698
DNR - Office of Coastal Management	--	--	--	1,380,603
Department of Revenue	79,046,536	181,203,223	--	--
Louisiana Workforce Commission	26,072,117	--	76,672	--
Department of Wildlife and Fisheries	--	--	--	434,576
Ethics Administration	780,860	--	--	--
LA School For Math Science and the Arts	--	--	--	--
Louisiana Educational Television Authority	64,720	--	--	139,135
Board of Regents	8,329	--	--	--
Louisiana Universities Marine Consortium	304,534	--	--	--
DOE - Management and Finance	1,575	5,893	463	--
DOE - Subgrantee Assistance	--	--	57,835	--
DOE - Recovery School District	3,311,952	--	--	--
DOE - Special School District	--	1,468	1,397	--
Office of Group Benefits	--	314,687	--	--
Office of Risk Management	--	--	--	--
Administrative Services	109	--	--	--
Louisiana Property Assistance Agency	32,325	--	--	--
Federal Property Assistance Agency	220,685	--	--	--
Office of Telecommunications Management	57,386	--	--	--
Prison Enterprises	514,738	--	--	--
Office of Aircraft Services	13,383	--	--	--
Department of Environmental Quality	1,155	--	--	6,603,281
District Attorneys and Assistants	--	3,566	--	--
<b>Total State Agencies</b>	<b>\$ 159,600,471</b>	<b>\$ 551,014,266</b>	<b>\$ 238,543,093</b>	<b>\$ 267,764,686</b>
<b>Grand Total</b>	<b>\$ 342,731,429</b>	<b>\$ 552,833,838</b>	<b>\$ 238,543,093</b>	<b>\$ 267,764,686</b>



**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 03/31/2012**

<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	\$ 26,322	\$ 10,682	\$ 15,640
State Plumbing Board of Louisiana	5,225	460	4,920
LA Used Motor Vehicle Commission	24,900	3,300	67,950
LA State Board of Veterinary Medicine	--	1,066	--
Louisiana Tax Free Shopping Commission	308,537	271,778	571,243
Louisiana State Board of Cosmetology	9,360	1,100	10,540
<b>Total Boards &amp; Commissions</b>	<b>\$ 374,344</b>	<b>\$ 288,386</b>	<b>\$ 670,293</b>
<b><u>Colleges &amp; Universities</u></b>			
LSU - Baton Rouge	\$ 78,568,606	\$ 72,294,385	\$ 38,962,966
LSU - Alexandria	3,884,083	6,269,212	2,220,760
University of New Orleans	5,139,702	34,572,150	3,923,826
LSU Health Sciences Center - New Orleans	12,072,877	10,388,794	8,509,570
LSU - Eunice	4,240,025	77,973	7,194,758
LSU - Shreveport	2,767,321	4,433,277	906,530
Pennington Biomedical Research Center	1,480,082	1,685,166	2,638,363
LSU Health Sciences Center - HCSD	19,688,409	6,042,646	21,882,181
LSU Health Sciences Center - Shreveport	17,035,309	42,820,569	20,455,711
Baton Rouge Community College	5,280,267	--	18,928,302
Southern University - Baton Rouge	30,198,743	52,574,761	5,036,638
Southern University - New Orleans	2,219,535	7,209,382	2,088,894
Southern University - Shreveport	1,416,156	10,856,161	1,336,594
Nicholls State University	20,334,523	43,956,763	2,597,824
Grambling State University	3,635,681	39,983,630	4,672,382
Louisiana Tech University	2,608,081	33,836,293	3,523,478
McNeese State University	14,267,023	18,363,826	2,444,662
University of Louisiana @ Monroe	26,609,081	36,224,694	4,445,275
Northwestern State University	26,652,130	23,562,554	5,954,934
Southeastern Louisiana University	37,779,465	42,554,654	4,793,241
University of Louisiana @ Lafayette	641,814	869,236	592,299
Delgado Community College	23,866,852	21,391,830	13,849,930

**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 03/31/2012**

<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>
Nunez Community College	718,203	314,019	388,480
Bossier Parish Community College	9,743,214	7,605,368	3,145,314
South Louisiana Community College	2,421,468	2,579,341	417,713
River Parishes Community College	323,947	41,564	333,727
Louisiana Delta Community College	503,823	57,775	713,904
LCTCS - Louisiana Technical College	1,495,843	1,358,091	1,040,515
L E Fletcher Technical Community College	21,303	46,279	43,012
SOWELA Technical Community College	1,109,259	663,168	1,058,972
Northshore Technical Community College	124,753	20,674	179,482
<b>Total Colleges &amp; Universities</b>	<b>\$ 356,847,578</b>	<b>\$ 522,654,235</b>	<b>\$ 184,280,237</b>

**State Agencies**

Office of the Governor	\$ --	\$ --	\$ --
Mental Health Advocacy Service	925	100	820
Louisiana Tax Commission	699,558	541,457	172,100
Division of Administration	471,006	166,001	6,479,356
Office of Coastal Protection & Restoration	--	--	--
Louisiana Stadium & Exposition District	625,021	2,576,590	84,964
Department of Veterans Affairs	31,771	10,739	37,093
Southwest LA War Veterans Home	420,202	166,879	392,776
Northwest LA War Veterans Home	1,370,595	584,545	1,511,845
Southeast LA War Veterans Home	240,794	790,773	213,193
Secretary of State	405,800	1,221,201	59,008
Office of Attorney General	4,978,864	410,053	5,560,796
State Treasurer	171,345	227,747	110,641
Public Service Commission	16,910	36,325	16,585
Agriculture and Forestry	532,362	298,759	407,272
Department of Insurance	1,501,799	577,675	832,862
LA Economic Development Corporation	1,108,281	67,848	1,054,626
Louisiana State Racing Commission	5,970	1,250	10,920
Office of Financial Institutions	901,119	847,079	266,057
Department of Culture, Recreation, & Tourism	4,177	--	4,177
Department of Transportation & Development	55,741,570	11,727,430	56,025,079

**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 03/31/2012**

<b>Agency</b>	<b>Total Beginning Balance (Current and Long-Term)</b>	<b>Total Collections (Current and Long-Term)</b>	<b>Total Ending Balance (Current and Long-Term)</b>
Department of Health and Hospitals	543,982,798	99,985,883	574,709,754
Department of Children & Family Services	214,883,254	79,999,894	213,770,648
Office of Juvenile Justice	3,370,672	16,661	3,416,598
Corrections - Adult Probation and Parole	37,432,042	4,653,711	36,110,358
Department of Public Safety	3,743,061	3,912,046	3,710,908
DNR - Office of the Secretary	2,266,603	257,626	2,679,895
DNR - Office of Conservation	3,248,163	2,435,376	2,652,284
DNR - Office of Mineral Resources	5,670,111	4,790,091	5,978,698
DNR - Office of Coastal Management	1,241,044	309,402	1,380,603
Department of Revenue	310,219,784	688,332,600	260,249,759
Louisiana Workforce Commission	16,597,988	503	26,148,789
Department of Wildlife and Fisheries	362,434	47,796	434,576
Ethics Administration	521,785	114,477	780,860
LA School For Math Science and the Arts	2,275	2,275	--
Louisiana Educational Television Authority	193,572	317,994	203,855
Board of Regents	11,699	11,963	8,329
Louisiana Universities Marine Consortium	207,581	58,695	304,534
DOE - Management and Finance	3,315	375	7,931
DOE - Subgrantee Assistance	69,707	21,176	57,835
DOE - Recovery School District	2,280,361	274,975	3,311,952
DOE - Special School District	--	--	2,865
Office of Group Benefits	311,710	617	314,687
Office of Risk Management	--	--	--
Administrative Services	168	882	109
Louisiana Property Assistance Agency	7,728	292,003	32,325
Federal Property Assistance Agency	61,567	256,837	220,685
Office of Telecommunications Management	69,831	164,779	57,386
Prison Enterprises	761,449	1,412,824	514,738
Office of Aircraft Services	26,428	32,106	13,383
Department of Environmental Quality	7,092,833	12,946,364	6,604,436
District Attorneys and Assistants	1,066	--	3,566
<b>Total State Agencies</b>	<b>\$ 1,223,869,098</b>	<b>\$ 920,902,382</b>	<b>\$ 1,216,922,516</b>
<b>Grand Total</b>	<b>\$ 1,581,091,020</b>	<b>\$ 1,443,845,003</b>	<b>\$ 1,401,873,046</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.

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.