



State of Louisiana
Division of Administration
Office of the Commissioner

May 7, 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 December 31, 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.

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 \$19,800,266 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 94.3% of the total write-offs this quarter due to the receivables being uncollectible and continuing collection efforts not being cost effective. Department of Transportation & Development reported 2.2% of the total write-offs this quarter due to the 3 year reporting period limitation.

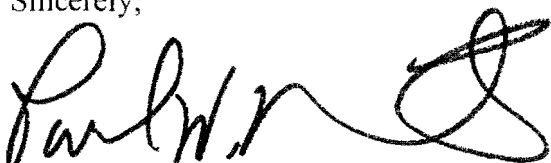
The Honorable Jack Donahue

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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 fluid and cursive, with a large, stylized initial "P" and "W".

Paul W. Rainwater

Commissioner of Administration

PWR/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, 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. 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 12/31/2011

	Current Receivables (Under 180 days)	Long-Term Receivables (Over 180 days)	Total/Balance of Receivables
09/30/2011 Balance (gross)	\$ 579,694,996	\$ 736,344,682	\$ 1,316,039,678
Additions (net of contractual agreements, discounts etc.)	1,429,824,265	--	1,429,824,265
Reclassification from Current to Long-Term	(188,174,823)	188,174,823	--
Collections:			
1-90 days	344,530,514	--	344,530,514
90 -180 days	649,120,932	--	649,120,932
Over 180 days	--	123,264,820	123,264,820
Write-offs	--	19,800,266	19,800,266
Transferred to Outside Collection	--	28,056,391	28,056,391
12/31/2011 Balance of Receivables	<u>\$ 827,692,992</u>	<u>\$ 753,398,028</u>	<u>\$ 1,581,091,020</u>

Total Receivables for the Quarter (Current and Long-Term)	\$ 2,745,863,943
Total Collections for the Quarter (Current and Long-Term)	\$ 1,116,916,266

Disposition of Receivables, if the funds were collected

Amount Budgeted for Self-Generated	\$ 501,862,121
Amount Estimated to be Retained by State General Fund	584,678,442
Amount Due to the Federal Government	227,123,982
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>267,426,475</u>
	<u>\$ 1,581,091,020</u>

See Details on pages 4-12

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 12/31/2011

Agency	09/30/2011 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	12/31/2011 Balance (Under 180 days)
			1-90 days	91-180 days		
<u>Boards & Commissions</u>						
Board of Certified Public Accountants	\$ 37,155	\$ 8,550	\$ 22,020	\$ --	\$ --	23,685
State Plumbing Board of Louisiana	350	1,805	--	--	920	1,235
LA Used Motor Vehicle Commission	19,375	2,150	1,025	--	--	20,500
LA State Board of Veterinary Medicine	--	1,843	1,843	--	--	--
Louisiana Tax Free Shopping Commission	259,464	483,783	208,438	244,699	3,161	286,949
Louisiana State Board of Cosmetology	2,215	830	395	325	435	1,890
Total Boards & Commissions	\$ 318,559	\$ 498,961	\$ 233,721	\$ 245,024	\$ 4,516	\$ 334,259
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 53,742,425	\$ 84,284,051	\$ 60,308,558	\$ 3,115,570	\$ 1,048,782	73,553,566
LSU - Alexandria	1,090,713	5,594,426	2,337,393	321,438	262,576	3,763,732
University of New Orleans	4,824,202	6,827,085	5,961,640	1,509,555	701,179	3,478,913
LSU Health Sciences Center - New Orleans	7,504,244	10,187,198	5,975,355	358,123	224,021	11,133,943
LSU - Eunice	4,816,492	7,022	881,199	719	143,681	3,797,915
LSU - Shreveport	473,322	2,624,118	601,673	60,399	44,758	2,390,610
Pennington Biomedical Research Center	1,277,030	516,636	350,445	1,299	--	1,441,922
LSU Health Sciences Center - HCSD	13,445,189	25,054,769	3,127,308	1,001,367	22,370,190	12,001,093
LSU Health Sciences Center - Shreveport	12,270,042	28,334,577	14,286,679	--	15,702,334	10,615,606
Baton Rouge Community College	3,592,458	1,687,809	--	--	--	5,280,267
Southern University - Baton Rouge	3,310,032	29,687,165	4,799,908	759	1,860,894	26,335,636
Southern University - New Orleans	497,219	643,534	--	--	340,741	800,012
Southern University - Shreveport	871,400	688,946	943,802	--	--	616,544
Nicholls State University	1,558,899	30,810,226	12,630,426	795,314	15,084	18,928,301
Grambling State University	4,226,237	1,018,476	1,845,658	53,841	399,253	2,945,961
Louisiana Tech University	2,127,820	35,560,410	35,542,792	35,134	366,856	1,743,448
McNeese State University	1,604,605	14,655,509	2,837,601	34,370	132,642	13,255,501
University of Louisiana @ Monroe	3,522,430	26,813,401	4,378,349	570,394	648,519	24,738,569
Northwestern State University	10,445,642	22,119,525	7,171,791	--	412,745	24,980,631
Southeastern Louisiana University	4,117,937	37,643,169	6,281,353	82,582	706,811	34,690,360
University of Louisiana @ Lafayette	1,394,548	507,450	1,206,248	125,738	--	570,012
Delgado Community College	4,948,360	14,027,563	1,572,156	12,357	372,258	17,019,152
Nunez Community College	391,986	598,720	148,458	276,499	8,173	557,576
Bossier Parish Community College	5,846,501	4,720,432	787,329	244,072	1,508,160	8,027,372
South Louisiana Community College	583,593	2,672,350	495,427	668,118	1,416	2,090,982
River Parishes Community College	64,038	25,840	13,051	1,723	37,401	37,703
Louisiana Delta Community College	450,351	--	316,995	824	--	132,532
LCTCS - Louisiana Technical College	1,982,293	1,120,219	1,887,183	64,307	48,800	1,102,222
L E Fletcher Technical Community College	27,199	49,062	58,927	--	--	17,334
SOWELA Technical Community College	1,502,041	1,029,077	1,429,807	78,791	103,512	919,008
Northshore Technical Community College	98,788	12,514	13,566	--	67,404	30,332
Total Colleges & Universities	\$ 152,608,036	\$ 369,521,279	\$ 178,191,077	\$ 9,413,293	\$ 47,528,190	\$ 306,996,755

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 12/31/2011

Agency	09/30/2011 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	12/31/2011 Balance (Under 180 days)
			1-90 days	91-180 days		
State Agencies						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	--
Mental Health Advocacy Service	--	--	--	--	--	--
Louisiana Tax Commission	--	642,467	--	--	--	642,467
Division of Administration	313,845	6,571,901	6,476,954	65,587	94,817	248,388
Office of Coastal Protection & Restoration	46	--	46	--	--	--
Louisiana Stadium & Exposition District	89,686	1,377,097	895,091	4,251	--	567,441
Department of Veterans Affairs	15,287	13,766	1,775	1,774	1,233	24,271
Southwest LA War Veterans Home	269,011	163,620	36,663	48,984	42,056	304,928
Northwest LA War Veterans Home	618,056	716,200	422,771	57,547	116,487	737,451
Southeast LA War Veterans Home	293,496	245,291	225,427	2,563	175,334	135,463
Secretary of State	5,192	705,499	304,891	--	--	405,800
Office of Attorney General	851,994	1,350,081	28,260	26,023	639,577	1,508,215
State Treasurer	108,801	120,650	142,657	--	--	86,794
Public Service Commission	500	24,000	24,000	--	--	500
Agriculture and Forestry	13,762	425,772	294,323	6,321	845	138,045
Department of Insurance	429,714	696,062	34,558	--	392,798	698,420
LA Economic Development Corporation	1,161,256	14,525	67,500	--	--	1,108,281
Louisiana State Racing Commission	4,710	1,100	1,955	--	105	3,750
Office of Financial Institutions	322,665	770,929	210,263	--	10,902	872,429
Department of Culture, Recreation, & Tourism	1,052	1,200	--	--	573	1,679
Department of Transportation & Development	13,122,758	27,566,342	11,171,636	77,367	4,359,685	25,080,412
Department of Health and Hospitals	175,772,792	157,958,591	36,361,872	26,435,046	22,536,308	248,398,157
Department of Children & Family Services	67,677,724	68,669,604	24,001,088	52,825	42,562,737	69,730,678
Office of Juvenile Justice	224,457	63,196	2,830	5,429	45,521	233,873
Corrections - Adult Probation and Parole	5,580,641	6,524,720	3,366,041	--	3,342,796	5,396,524
Department of Public Safety	1,385,815	2,640,816	3,064,577	52,781	136,351	772,922
DNR - Office of the Secretary	614,117	42,033	10,647	--	314,720	330,783
DNR - Office of Conservation	1,863,637	3,909,644	2,649,080	144,055	87,807	2,892,339
DNR - Office of Mineral Resources	4,505,509	2,169,630	1,275,759	22,443	2,728	5,374,209
DNR - Office of Coastal Management	545,722	469,490	256,088	5,423	70,325	683,376
Department of Revenue	135,997,094	729,522,083	59,876,559	605,767,199	62,752,769	137,122,650
Louisiana Workforce Commission	1,539,481	10,038,801	623	--	1,520,695	10,056,964
Department of Wildlife and Fisheries	20,555	170,322	10,936	2,744	7,156	170,041
Ethics Administration	133,024	260,072	78,175	550	40,875	273,496
LA School For Math Science and the Arts	2,275	--	--	--	--	2,275
Louisiana Educational Television Authority	235,580	270,356	300,364	12,000	--	193,572
Board of Regents	10,984	15,860	14,916	229	--	11,699
Louisiana Universities Marine Consortium	38,650	208,444	64,194	19,113	34,598	129,189
DOE - Management and Finance	1,110	610	300	75	563	782
DOE - Subgrantee Assistance	99,174	17,552	--	7,633	67,155	41,938
DOE - Recovery School District	485,704	830,820	136,798	44,165	980,130	155,431

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter Ended 12/31/2011

Agency	09/30/2011 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	12/31/2011 Balance (Under 180 days)
			1-90 days	91-180 days		
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	202,663	--	--	--	123,924	78,739
Office of Risk Management	--	--	--	--	--	--
Administrative Services	97	447	376	--	--	168
Louisiana Property Assistance Agency	24,138	379,004	373,091	22,323	--	7,728
Federal Property Assistance Agency	133,338	206,594	159,220	119,145	1,805	59,762
Office of Telecommunications Management	59,401	157,802	146,884	488	--	69,831
Prison Enterprises	661,551	1,889,664	1,825,278	--	92	725,845
Office of Aircraft Services	32,428	25,788	5,700	32,414	1	20,101
Department of Environmental Quality	11,298,909	11,954,514	11,785,550	6,426,118	178,649	4,863,106
District Attorneys and Assistants	--	1,066	--	--	--	1,066
Total State Agencies	\$ 426,768,401	\$ 1,039,804,025	\$ 166,105,716	\$ 639,462,615	\$ 140,642,117	\$ 520,361,978
Grand Total	\$ 579,694,996	\$ 1,429,824,265	\$ 344,530,514	\$ 649,120,932	\$ 188,174,823	\$ 827,692,992

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 12/31/2011

Agency	09/30/2011 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	12/31/2011 Balance (Over 180 days)
<u>Boards & Commissions</u>						
Board of Certified Public Accountants	\$ 2,637	\$ --	\$ --	\$ --	\$ --	2,637
State Plumbing Board of Louisiana	3,190	920	120	--	--	3,990
LA Used Motor Vehicle Commission	6,400	--	--	2,000	--	4,400
LA State Board of Veterinary Medicine	--	--	--	--	--	--
Louisiana Tax Free Shopping Commission	23,545	3,161	5,118	--	--	21,588
Louisiana State Board of Cosmetology	7,485	435	450	--	--	7,470
Total Boards & Commissions	\$ 43,257	\$ 4,516	\$ 5,688	\$ 2,000	\$ --	\$ 40,085
<u>Colleges & Universities</u>						
LSU - Baton Rouge	\$ 4,124,146	\$ 1,048,782	\$ 157,888	\$ --	\$ --	5,015,040
LSU - Alexandria	121,247	262,576	42,080	--	221,392	120,351
University of New Orleans	1,744,680	701,179	681,231	--	103,839	1,660,789
LSU Health Sciences Center - New Orleans	847,348	224,021	83,759	--	48,676	938,934
LSU - Eunice	353,305	143,681	1,964	--	52,912	442,110
LSU - Shreveport	343,605	44,758	11,652	--	--	376,711
Pennington Biomedical Research Center	38,160	--	--	--	--	38,160
LSU Health Sciences Center - HCSD	7,574,444	22,370,190	1,539,478	--	20,717,840	7,687,316
LSU Health Sciences Center - Shreveport	1,021,419	15,702,334	10,304,050	--	--	6,419,703
Baton Rouge Community College	--	--	--	--	--	--
Southern University - Baton Rouge	2,164,600	1,860,894	162,387	--	--	3,863,107
Southern University - New Orleans	1,570,139	340,741	491,357	--	--	1,419,523
Southern University - Shreveport	909,544	--	4,830	--	105,102	799,612
Nicholls State University	1,391,138	15,084	--	--	--	1,406,222
Grambling State University	565,887	399,253	53,841	12,215	209,364	689,720
Louisiana Tech University	521,037	368,856	23,248	12	--	864,633
McNeese State University	1,765,120	132,642	5,159	1,803	879,278	1,011,522
University of Louisiana @ Monroe	1,293,986	648,519	57,640	344	14,009	1,870,512
Northwestern State University	1,476,212	412,745	177,946	39,512	--	1,671,499
Southeastern Louisiana University	3,013,497	706,811	593,633	--	37,570	3,089,105
University of Louisiana @ Lafayette	71,802	--	--	--	--	71,802
Delgado Community College	6,865,298	372,258	389,856	--	--	6,847,700
Nunez Community College	157,820	8,173	5,366	--	--	160,627
Bossier Parish Community College	448,886	1,508,160	79,876	64,640	96,688	1,715,842
South Louisiana Community College	357,353	1,416	28,286	(3)	--	330,486
River Parishes Community College	253,248	37,401	4,405	--	--	286,244
Louisiana Delta Community College	386,053	--	14,762	--	--	371,291
LCTCS - Louisiana Technical College	359,589	48,800	14,768	--	--	393,621
L E Fletcher Technical Community College	3,969	--	--	--	--	3,969
SOWELA Technical Community College	104,975	103,512	18,236	--	--	190,251
Northshore Technical Community College	27,497	67,404	480	--	--	94,421
Total Colleges & Universities	\$ 39,876,004	\$ 47,528,190	\$ 14,948,178	\$ 118,523	\$ 22,486,670	\$ 49,850,823

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 12/31/2011

Agency	09/30/2011 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	12/31/2011 Balance (Over 180 days)
State Agencies						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	975	--	50	--	--	925
Louisiana Tax Commission	57,226	--	135	--	--	57,091
Division of Administration	200,810	94,817	--	73,009	--	222,618
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Louisiana Stadium & Exposition District	58,264	--	684	--	--	57,580
Department of Veterans Affairs	6,267	1,233	--	--	--	7,500
Southwest LA War Veterans Home	141,857	42,056	42,867	25,772	--	115,274
Northwest LA War Veterans Home	576,692	116,487	49,231	10,804	--	633,144
Southeast LA War Veterans Home	50,644	175,334	120,647	--	--	105,331
Secretary of State	--	--	--	--	--	--
Office of Attorney General	3,698,168	639,577	464,954	402,142	--	3,470,649
State Treasurer	84,551	--	--	--	--	84,551
Public Service Commission	17,250	--	840	--	--	16,410
Agriculture and Forestry	393,472	845	--	--	--	394,317
Department of Insurance	411,745	392,798	1,164	--	--	803,379
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	2,115	105	--	--	--	2,220
Office of Financial Institutions	17,788	10,902	--	--	--	28,690
Department of Culture, Recreation, & Tourism	1,925	573	--	--	--	2,498
Department of Transportation & Development	26,903,975	4,359,685	109,733	430,528	62,241	30,661,158
Department of Health and Hospitals	300,862,443	22,535,308	9,093,637	18,663,686	56,787	295,584,641
Department of Children & Family Services	142,390,425	42,562,737	39,796,438	4,148	--	145,152,576
Office of Juvenile Justice	3,116,511	45,521	25,233	--	--	3,136,799
Corrections - Adult Probation and Parole	28,692,722	3,342,796	--	--	--	32,035,518
Department of Public Safety	2,868,083	136,351	34,295	--	--	2,970,139
DNR - Office of the Secretary	1,623,100	314,720	2,000	--	--	1,935,820
DNR - Office of Conservation	276,042	87,807	8,025	--	--	355,824
DNR - Office of Mineral Resources	293,983	2,728	809	--	--	295,902
DNR - Office of Coastal Management	491,302	70,325	3,959	--	--	557,668
Department of Revenue	173,793,609	62,752,769	58,064,625	--	5,384,619	173,097,134
Louisiana Workforce Commission	5,056,747	1,520,695	--	--	36,418	6,541,024
Department of Wildlife and Fisheries	228,734	7,156	4,002	39,495	--	192,393
Ethics Administration	239,073	40,875	2,237	29,422	--	248,289
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	--	--	--	--	--	--
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	60,106	34,598	16,312	--	--	78,392
DOE - Management and Finance	2,000	563	--	30	--	2,533
DOE - Subgrantee Assistance	2,038	67,155	11,768	--	29,656	27,769
DOE - Recovery School District	1,251,571	980,130	106,771	--	--	2,124,930

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter Ended 12/31/2011

<u>Agency</u>	<u>09/30/2011 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>12/31/2011 Balance (Over 180 days)</u>
DOE - Special School District	1,147	-	1,147	-	-	-
Office of Group Benefits	109,347	123,924	300	-	-	232,971
Office of Risk Management	-	-	-	-	-	-
Administrative Services	-	-	-	-	-	-
Louisiana Property Assistance Agency	-	-	-	-	-	-
Federal Property Assistance Agency	-	1,805	-	-	-	1,805
Office of Telecommunications Management	-	-	-	-	-	-
Prison Enterprises	48,550	92	13,038	-	-	35,604
Office of Aircraft Services	6,326	1	-	-	-	6,327
Department of Environmental Quality	2,387,838	178,649	336,053	707	-	2,229,727
District Attorneys and Assistants	-	-	-	-	-	-
Total State Agencies	\$ 696,425,421	\$ 140,642,117	\$ 108,310,954	\$ 19,679,743	\$ 5,569,721	\$ 703,507,120
Grand Total	\$ 736,344,682	\$ 188,174,823	\$ 123,264,820	\$ 19,800,266	\$ 28,056,391	\$ 753,398,028

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 12/31/2011

<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	\$ 26,322	\$	\$	
State Plumbing Board of Louisiana	5,225	--	--	--
LA Used Motor Vehicle Commission	24,900	--	--	--
LA State Board of Veterinary Medicine	--	--	--	--
Louisiana Tax Free Shopping Commission	308,537	--	--	--
Louisiana State Board of Cosmetology	9,360	--	--	--
Total Boards & Commissions	\$ 374,344	\$ --	\$ --	\$ --
<u>Colleges & Universities</u>				
LSU - Baton Rouge	\$ 78,568,606	\$ --	\$ --	--
LSU - Alexandria	3,884,083	--	--	--
University of New Orleans	5,139,702	--	--	--
LSU Health Sciences Center - New Orleans	12,072,877	--	--	--
LSU - Eunice	4,240,025	--	--	--
LSU - Shreveport	2,767,321	--	--	--
Pennington Biomedical Research Center	1,480,082	--	--	--
LSU Health Sciences Center - HCSD	19,688,409	--	--	--
LSU Health Sciences Center - Shreveport	17,035,309	--	--	--
Baton Rouge Community College	5,280,267	--	--	--
Southern University - Baton Rouge	30,134,358	64,385	--	--
Southern University - New Orleans	2,219,535	--	--	--
Southern University - Shreveport	1,416,156	--	--	--
Nicholls State University	20,334,523	--	--	--
Grambling State University	3,635,681	--	--	--
Louisiana Tech University	2,608,081	--	--	--
McNeese State University	14,267,023	--	--	--
University of Louisiana @ Monroe	26,609,081	--	--	--
Northwestern State University	26,652,130	--	--	--
Southeastern Louisiana University	37,779,465	--	--	--
University of Louisiana @ Lafayette	641,814	--	--	--
Delgado Community College	23,866,852	--	--	--

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter Ended 12/31/2011

<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	718,203	--	--	--
Bossier Parish Community College	4,043,256	5,699,958	--	--
South Louisiana Community College	2,421,468	--	--	--
River Parishes Community College	323,947	--	--	--
Louisiana Delta Community College	503,823	--	--	--
LCTCS - Louisiana Technical College	1,495,843	--	--	--
L E Fletcher Technical Community College	21,303	--	--	--
SOWELA Technical Community College	1,109,259	--	--	--
Northshore Technical Community College	124,753	--	--	--
Total Colleges & Universities	\$ 351,083,235	\$ 5,764,343	\$ --	\$ --

State Agencies

Office of the Governor	\$ --	\$ --	\$ --	--
Mental Health Advocacy Service	--	925	--	--
Louisiana Tax Commission	699,558	--	--	--
Division of Administration	30,677	80,591	359,738	--
Office of Coastal Protection & Restoration	--	--	--	--
Louisiana Stadium & Exposition District	625,021	--	--	--
Department of Veterans Affairs	31,771	--	--	--
Southwest LA War Veterans Home	420,202	--	--	--
Northwest LA War Veterans Home	1,370,595	--	--	--
Southeast LA War Veterans Home	240,794	--	--	--
Secretary of State	405,800	--	--	--
Office of Attorney General	--	--	--	4,978,864
State Treasurer	171,345	--	--	--
Public Service Commission	--	--	--	16,910
Agriculture and Forestry	382,667	--	--	149,695
Department of Insurance	14,506	1,487,293	--	--
LA Economic Development Corporation	1,108,281	--	--	--
Louisiana State Racing Commission	5,625	345	--	--
Office of Financial Institutions	901,119	--	--	--
Department of Culture, Recreation, & Tourism	4,177	--	--	--
Department of Transportation & Development	915,255	--	--	54,826,315
Department of Health and Hospitals	--	339,173,715	204,809,083	--

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 12/31/2011

<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	10,204,378	1,090,258	21,805,609	181,783,009
Office of Juvenile Justice	--	935,389	--	2,435,283
Corrections - Adult Probation and Parole	28,448,352	8,983,690	--	--
Department of Public Safety	129,200	369,986	--	3,243,875
DNR - Office of the Secretary	34,790	--	3,168	2,228,645
DNR - Office of Conservation	--	--	--	3,248,163
DNR - Office of Mineral Resources	--	--	--	5,670,111
DNR - Office of Coastal Management	--	--	--	1,241,044
Department of Revenue	83,740,933	226,478,851	--	--
Louisiana Workforce Commission	16,522,356	--	75,632	--
Department of Wildlife and Fisheries	--	--	--	362,434
Ethics Administration	521,785	--	--	--
LA School For Math Science and the Arts	2,275	--	--	--
Louisiana Educational Television Authority	43,205	--	--	150,367
Board of Regents	11,699	--	--	--
Louisiana Universities Marine Consortium	207,581	--	--	--
DOE - Management and Finance	1,990	280	1,045	--
DOE - Subgrantee Assistance	--	--	69,707	--
DOE - Recovery School District	2,280,361	--	--	--
DOE - Special School District	--	--	--	--
Office of Group Benefits	--	311,710	--	--
Office of Risk Management	--	--	--	--
Administrative Services	168	--	--	--
Louisiana Property Assistance Agency	7,728	--	--	--
Federal Property Assistance Agency	61,567	--	--	--
Office of Telecommunications Management	69,831	--	--	--
Prison Enterprises	761,449	--	--	--
Office of Aircraft Services	26,428	--	--	--
Department of Environmental Quality	1,073	--	--	7,091,760
District Attorneys and Assistants	--	1,066	--	--
Total State Agencies	\$ 150,404,542	\$ 578,914,099	\$ 227,123,982	\$ 267,426,475
Grand Total	\$ 501,862,121	\$ 584,678,442	\$ 227,123,982	\$ 267,426,475

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 12/31/2011

<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	\$ 39,792	\$ 22,020	\$ 26,322
State Plumbing Board of Louisiana	3,540	120	5,225
LA Used Motor Vehicle Commission	25,775	1,025	24,900
LA State Board of Veterinary Medicine	--	1,843	--
Louisiana Tax Free Shopping Commission	283,009	458,255	308,537
Louisiana State Board of Cosmetology	9,700	1,170	9,360
Total Boards & Commissions	\$ 361,816	\$ 484,433	\$ 374,344
<u>Colleges & Universities</u>			
LSU - Baton Rouge	\$ 57,866,571	\$ 63,582,016	\$ 78,568,606
LSU - Alexandria	1,211,960	2,700,911	3,884,083
University of New Orleans	6,568,882	8,152,426	5,139,702
LSU Health Sciences Center - New Orleans	8,351,592	6,417,237	12,072,877
LSU - Eunice	5,169,797	883,882	4,240,025
LSU - Shreveport	816,927	673,724	2,767,321
Pennington Biomedical Research Center	1,315,190	351,744	1,480,082
LSU Health Sciences Center - HCSD	21,019,633	5,668,153	19,688,409
LSU Health Sciences Center - Shreveport	13,291,461	24,590,729	17,035,309
Baton Rouge Community College	3,592,458	--	5,280,267
Southern University - Baton Rouge	5,474,632	4,963,054	30,198,743
Southern University - New Orleans	2,067,358	491,357	2,219,535
Southern University - Shreveport	1,780,944	948,632	1,416,156
Nicholls State University	2,950,037	13,425,740	20,334,523
Grambling State University	4,792,124	1,953,340	3,635,681
Louisiana Tech University	2,648,857	35,601,174	2,608,081
McNeese State University	3,369,725	2,877,130	14,267,023
University of Louisiana @ Monroe	4,816,416	5,006,383	26,609,081
Northwestern State University	11,921,854	7,349,737	26,652,130
Southeastern Louisiana University	7,131,434	6,957,568	37,779,465
University of Louisiana @ Lafayette	1,466,350	1,331,986	641,814
Delgado Community College	11,813,658	1,974,369	23,866,852

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 12/31/2011

<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	549,806	430,323	718,203
Bossier Parish Community College	6,295,387	1,111,277	9,743,214
South Louisiana Community College	940,946	1,191,831	2,421,468
River Parishes Community College	317,286	19,179	323,947
Louisiana Delta Community College	836,404	332,581	503,823
LCTCS - Louisiana Technical College	2,341,882	1,966,258	1,495,843
L E Fletcher Technical Community College	31,168	58,927	21,303
SOWELA Technical Community College	1,607,016	1,526,834	1,109,259
Northshore Technical Community College	126,285	14,046	124,753
Total Colleges & Universities	\$ 192,484,040	\$ 202,552,548	\$ 356,847,578

State Agencies

Office of the Governor	\$ --	\$ --	--
Mental Health Advocacy Service	975	50	925
Louisiana Tax Commission	57,226	135	699,558
Division of Administration	514,655	6,542,541	471,006
Office of Coastal Protection & Restoration	46	46	--
Louisiana Stadium & Exposition District	147,950	900,026	625,021
Department of Veterans Affairs	21,554	3,549	31,771
Southwest LA War Veterans Home	410,868	128,514	420,202
Northwest LA War Veterans Home	1,194,748	529,549	1,370,595
Southeast LA War Veterans Home	344,140	348,637	240,794
Secretary of State	5,192	304,891	405,800
Office of Attorney General	4,550,162	519,237	4,978,864
State Treasurer	193,352	142,657	171,345
Public Service Commission	17,750	24,840	16,910
Agriculture and Forestry	407,234	300,644	532,362
Department of Insurance	841,459	35,722	1,501,799
LA Economic Development Corporation	1,161,256	67,500	1,108,281
Louisiana State Racing Commission	6,825	1,955	5,970
Office of Financial Institutions	340,453	210,263	901,119
Department of Culture, Recreation, & Tourism	2,977	--	4,177
Department of Transportation & Development	40,026,733	11,358,736	55,741,570

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter Ended 12/31/2011

Agency	Total Beginning Balance (Current and Long-Term)	Total Collections (Current and Long-Term)	Total Ending Balance (Current and Long-Term)
Department of Health and Hospitals	476,635,235	71,890,555	543,982,798
Department of Children & Family Services	210,068,149	63,850,351	214,883,254
Office of Juvenile Justice	3,340,968	33,492	3,370,672
Corrections - Adult Probation and Parole	34,273,363	3,366,041	37,432,042
Department of Public Safety	4,253,898	3,151,653	3,743,061
DNR - Office of the Secretary	2,237,217	12,647	2,266,603
DNR - Office of Conservation	2,139,679	2,801,160	3,248,163
DNR - Office of Mineral Resources	4,799,492	1,299,011	5,670,111
DNR - Office of Coastal Management	1,037,024	265,470	1,241,044
Department of Revenue	309,790,703	723,708,383	310,219,784
Louisiana Workforce Commission	6,596,228	623	16,597,988
Department of Wildlife and Fisheries	249,289	17,682	362,434
Ethics Administration	372,097	80,962	521,785
LA School For Math Science and the Arts	2,275	--	2,275
Louisiana Educational Television Authority	235,580	312,364	193,572
Board of Regents	10,984	15,145	11,699
Louisiana Universities Marine Consortium	98,756	99,619	207,581
DOE - Management and Finance	3,110	375	3,315
DOE - Subgrantee Assistance	101,212	19,401	69,707
DOE - Recovery School District	1,737,275	287,734	2,280,361
DOE - Special School District	1,147	1,147	--
Office of Group Benefits	312,010	300	311,710
Office of Risk Management	--	--	--
Administrative Services	97	376	168
Louisiana Property Assistance Agency	24,138	395,414	7,728
Federal Property Assistance Agency	133,338	278,365	61,567
Office of Telecommunications Management	59,401	147,372	69,831
Prison Enterprises	710,101	1,838,316	761,449
Office of Aircraft Services	38,754	38,114	26,428
Department of Environmental Quality	13,686,747	18,547,721	7,092,833
District Attorneys and Assistants	--	--	1,066
Total State Agencies	\$ 1,123,193,822	\$ 913,879,285	\$ 1,223,869,098
Grand Total	\$ 1,316,039,678	\$ 1,116,916,266	\$ 1,581,091,020

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.