



State of Louisiana  
Division of Administration  
Office of the Commissioner

October 6, 2015

The Honorable James R. "Jim" Fannin, Chairman  
Joint Legislative Committee on the Budget  
P. O. Box 44294  
Baton Rouge, LA 70804

Dear Representative Fannin:

Act 745 of the 1995 Regular Session requires that all state agencies and component reporting units report to the Commissioner of Administration, on a quarterly basis, information on accounts receivable and debt owed the state. The Commissioner is charged with the responsibility of developing the format for state agencies to report this information and also for compiling this information and reporting the results to the Joint Legislative Committee on the Budget.

Attached is the Accounts Receivable Report for the quarter ended **June 30, 2015**. Not included in the report are the Judiciary and the Legislature. In a letter dated March 6, 1997, from the Second Circuit Court of Appeal, Louisiana Revised Statute (LRS) 39:4 (B) is cited, that the Judiciary and the Legislature do not fall under the jurisdiction of the Division of Administration. The House of Representatives and the Senate have cited LRS 39:2(2) which gives the definition of a state agency. Both the House of Representatives and the Senate contend that the reporting requirement is not applicable to them, as they are not state agencies.

The report consists of: a Schedule of Accounts Receivable for the State, a Schedule of Current Receivables Activity by Agency, a Schedule of Long-Term Receivables Activity by Agency, a Schedule of Accounts Receivable Disposition by Agency, a Schedule of Number of Accounts by Agency, and a Schedule of Detail Account Balances by Agency for Beginning Balance, Collections, and Ending Balance. These schedules are explained in the "notes to the account receivable report section" of this report.

On this quarterly report you will notice that there are no "write-off" amounts on the Accounts Receivable Summary page or on the Schedule of Long-Term Receivables Activity by Agency. With the creation of the Office of Debt Recovery, these amounts that would have been reported as "write-offs" are now reported as amounts transferred to the Office of Debt Recovery. These transferred amounts represent amounts that are uncollectible by the agency and/or exceed the 3 year reporting requirements of the receivable's report.

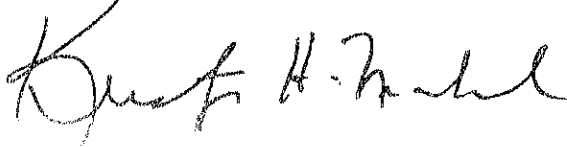
The Honorable James R. "Jim" Fannin

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October 6, 2015

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

Sincerely,

A handwritten signature in black ink, appearing to read "Kristy H. Nichols". The signature is fluid and cursive, with the first name "Kristy" being the most prominent.

Kristy H. Nichols  
Commissioner of Administration

KN/AA/kbp

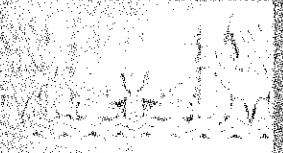
Enclosure

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

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STATE OF LOUISIANA



STATE OF LOUISIANA  
RECEIVABLES REPORT

For the Quarter Ended June 30, 2015

Kristy H. Nichols  
Commissioner of Administration

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STATE OF LOUISIANA  
QUARTERLY ACCOUNTS RECEIVABLE REPORT

Background

Louisiana Revised Statute 39:79(C) mandated the following:

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.
4. 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 that are uncollectible by the agency or exceeds the 3 year reporting requirements are transferred to either the Office of Attorney General, the Office of Debt Recovery, or a private collection service and are not shown in this report.

Accounts Receivable Disposition – This schedule is the second section of the current receivable and long-term receivable schedules which presents the disposition of total net receivables if the funds were collected by the report date as follows: amount budgeted for self-generated use, amount estimated to be retained by the state's general fund, amount due to the federal government, and the amount due to other funds. Accounts Receivable Disposition is shown in both current and long-term sections of the agency's report.

Amount Transferred to Attorney General, Office of Debt Recovery or Outside Collections – This schedule requires the disclosure, by revenue source, of accounts transferred to Attorney General's Office, Office of Debt Recovery, or Outside Collection Company. These accounts are transferred for a more progressive collection activity. It is presented only in the long-term receivables section of the report.

STATE OF LOUISIANA  
QUARTERLY ACCOUNTS RECEIVABLE REPORT

Number of Accounts – This schedule requires, by revenue source, the number of accounts that are represented in the quarter ending balances for current receivables and long-term receivables and the number of accounts transferred to the Attorney General’s Office, Office of Debt Recovery, or to an outside collection company.

These agencies’ schedules provide the bases for the Accounts Receivable Summary Report for each quarter.

Reporting Requirements – The Accounts Receivable report for the agencies are as follows:

1. Report receivables according to current and long-term receivables by agency,
2. Report the quarter activity by agency,
3. Report the disposition of the receivables by agency, if collected,
4. Report the number of accounts by agency,
5. No allowance for estimated uncollectible amounts, and
6. Report only **three** years of outstanding receivables.

This reporting format provides a summary of the status of the state’s receivables and related collections activity by agency. It also provides the disposition of the ending balance for the quarter by identifying the ultimate owner of the amounts, if the funds are collected in the future.

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

**STATE OF LOUISIANA**  
**Accounts Receivable Summary**  
**For the Quarter April 1 - June 30, 2015**

|   | <b>Current Receivables<br/>(Under 180 days)</b> | <b>Long-Term Receivables<br/>(Over 180 days)</b> | <b>Total/Balance<br/>of Receivables</b> |
|---|---|--|---|
| Beginning Balance   | \$ 390,435,770.30                               | \$ 557,277,767.06                                | \$ 947,713,537.36                       |
| Additions (net of contractual agreements)                 | \$ 450,365,130.97                               | --   | \$ 450,365,130.97                       |
| Reclassification from Current to Long-Term                | \$ (106,176,078.76)                             | \$ 106,176,078.76                                | --                                      |
| Collections:  |   |  |   |
| 1-90 days   | \$ 182,389,029.87                               | --   | \$ 182,389,029.87                       |
| 90-180 days   | \$ 81,397,927.33                                | --   | \$ 81,397,927.33                        |
| Over 180 days   | --  | \$ 89,903,272.94                                 | \$ 89,903,272.94                        |
| Transferred to Attorney General's Office (AG)             | --  | \$ 7,878,487.65                                  | \$ 7,878,487.65                         |
| Transferred to Office of Debt Recovery (ODR)              | --  | \$ 4,934,220.81                                  | \$ 4,934,220.81                         |
| Transferred to Outside Collection                         | --  | \$ 33,639,273.43                                 | \$ 33,639,273.43                        |
| Ending Balance  | <u>\$ 470,837,865.31</u>                        | <u>\$ 527,098,590.99</u>                         | <u>\$ 997,936,456.30</u>                |
| Total Receivables for the Quarter (Current and Long-Term) |   |  | \$ 1,398,078,668.33                     |
| Total Collections for the Quarter (Current and Long-Term) |   |  | \$ 353,690,230.14                       |

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

|   |                          |
|---|--------------------------|
| Amount Budgeted for Self-Generated                          | \$ 453,376,972.83        |
| Amount Estimated to be Retained by State General Fund       | \$ 229,624,432.50        |
| Amount Due to the Federal Government                        | \$ 75,581,457.00         |
| Amount Due to Other (Statutory Dedicated Funds or Nonstate) | \$ 239,353,593.97        |
|   | <u>\$ 997,936,456.30</u> |

STATE OF LOUISIANA  
Schedule of Current Receivables Activity by Agency  
For the Quarter April 1 - June 30, 2015

| Agency                                    | Beginning Balance<br>(Under 180 days) | Additions              | 1 - 90 days          | Collections<br>91 - 180 days | Moved to<br>Long-Term<br>Receivables |                        |  |
|---|---------------------------------------|------------------------|----------------------|------------------------------|--------------------------------------|------------------------|--|
| <b><u>Boards &amp; Commissions</u></b>    |                                       |                        |                      |                              |                                      |                        |  |
| Addictive Disorder Regulatory Authority   | \$ 7,165.00                           | \$ 4,594.38            | \$ --                | \$ --                        | \$ 7,165.00                          | \$ 4,594.38            |  |
| LA Board of Veterinary Medicine           | \$ --                                 | \$ 6,525.92            | \$ 6,525.92          | \$ --                        | \$ --                                | \$ --                  |  |
| LA State Board of Cosmetology             | \$ 2,174.00                           | \$ 1,170.00            | \$ 465.00            | \$ 620.00                    | \$ 760.00                            | \$ 1,499.00            |  |
| LA State Board of Medical Examiners       | \$ 244,687.00                         | \$ 34,283.67           | \$ 105.00            | \$ 110.00                    | \$ --                                | \$ 278,755.67          |  |
| LA Tax Free Shopping Commission           | \$ 280,014.00                         | \$ 1,171,335.00        | \$ 340,273.00        | \$ 153,978.00                | \$ 4,735.00                          | \$ 952,363.00          |  |
| Louisiana Used Motor Vehicle Commission   | \$ 122,550.00                         | \$ 33,450.00           | \$ 31,050.00         | \$ 35,850.00                 | \$ 4,500.00                          | \$ 84,600.00           |  |
| State Board of CPAs of LA                 | \$ 136,703.00                         | \$ 10,127.00           | \$ 8,885.00          | \$ 150.00                    | \$ --                                | \$ 137,795.00          |  |
| State Plumbing Board of LA                | \$ 590.00                             | \$ 960.00              | \$ 960.00            | \$ 95.00                     | \$ (265.00)                          | \$ 760.00              |  |
| <b>Total for Boards &amp; Commissions</b> | <b>\$ 793,883.00</b>                  | <b>\$ 1,262,445.97</b> | <b>\$ 388,263.92</b> | <b>\$ 190,803.00</b>         | <b>\$ 16,895.00</b>                  | <b>\$ 1,460,367.05</b> |  |
| <b><u>Colleges &amp; Universities</u></b> |                                       |                        |                      |                              |                                      |                        |  |
| Baton Rouge Community College             | \$ 11,926,172.00                      | \$ 1,834,449.00        | \$ 1,340,981.00      | \$ 1,074,013.00              | \$ 2,179,892.00                      | \$ 9,165,735.00        |  |
| Bossier Parish Community College          | \$ 2,819,770.00                       | \$ 5,530,854.00        | \$ 921,919.00        | \$ 436,173.00                | \$ 5,560,505.00                      | \$ 1,432,027.00        |  |
| Central LA Technical Community College    | \$ 1,776,063.00                       | \$ 2,680,333.00        | \$ 2,613,158.00      | \$ 518,571.00                | \$ --                                | \$ 1,324,667.00        |  |
| Delgado Community College                 | \$ 1,709,138.00                       | \$ 5,588,773.00        | \$ 5,235,196.00      | \$ --                        | \$ 60,526.00                         | \$ 2,002,189.00        |  |
| Grambling State University                | \$ 1,743,726.00                       | \$ 4,483,576.73        | \$ 2,739,850.73      | \$ 1,602,821.48              | \$ 528,166.18                        | \$ 1,356,464.34        |  |
| L.E. Fletcher Technical Community College | \$ 863,030.00                         | \$ 3,098,018.00        | \$ 3,041,634.00      | \$ 198,450.00                | \$ --                                | \$ 720,964.00          |  |
| LCTCS -- Louisiana Technical Colleges     | \$ 221,602.00                         | \$ 134,243.48          | \$ 21,064.41         | \$ 85,815.00                 | \$ 14,935.78                         | \$ 234,030.29          |  |
| Louisiana Delta Community College         | \$ 583,419.00                         | \$ 339,635.93          | \$ 273,127.18        | \$ 281,463.22                | \$ 30,373.19                         | \$ 338,091.34          |  |
| Louisiana Tech University                 | \$ 3,519,862.00                       | \$ 15,558,986.00       | \$ 14,509,743.00     | \$ 64,291.00                 | \$ 179,338.00                        | \$ 4,325,476.00        |  |
| LSU - Alexandria                          | \$ 3,348,052.00                       | \$ 4,988,075.00        | \$ 934,876.00        | \$ 152,300.00                | \$ 161,453.00                        | \$ 7,087,498.00        |  |
| LSU - Baton Rouge                         | \$ 22,483,393.72                      | \$ 35,679,647.82       | \$ 17,135,726.45     | \$ 17,914,337.36             | \$ 1,528,454.97                      | \$ 21,584,522.76       |  |
| LSU - Eunice                              | \$ 1,167,190.00                       | \$ 2,748,583.00        | \$ 295,973.00        | \$ 346,760.00                | \$ 94,400.00                         | \$ 3,178,640.00        |  |
| LSU - Shreveport                          | \$ 774,653.00                         | \$ 1,642,082.00        | \$ 1,056,297.00      | \$ 334,404.00                | \$ 77,392.00                         | \$ 948,642.00          |  |
| LSU Health Sciences Center - New Orleans  | \$ 31,178,893.00                      | \$ 70,090,508.00       | \$ 30,791,421.00     | \$ 27,802,233.00             | \$ (290,996.00)                      | \$ 42,966,743.00       |  |
| LSU Health Sciences Center - Shreveport   | \$ 4,177,591.00                       | \$ 2,814,051.00        | \$ 1,822,340.00      | \$ 812,663.00                | \$ 635,449.00                        | \$ 3,721,190.00        |  |
| LSUHSC -- Health Care Services Division   | \$ 876,214.00                         | \$ 4,971,799.00        | \$ 876,828.00        | \$ 537,458.00                | \$ 3,607,828.00                      | \$ 825,899.00          |  |
| McNeese State University                  | \$ 3,346,783.00                       | \$ 5,828,349.01        | \$ 5,724,819.89      | \$ 1,416,254.01              | \$ 203,099.04                        | \$ 1,830,959.07        |  |
| Nicholls State University                 | \$ 2,448,859.02                       | \$ 10,905,219.57       | \$ 9,860,884.52      | \$ 1,202,713.80              | \$ 776,442.32                        | \$ 1,514,037.95        |  |
| Northshore Technical Community College    | \$ 509,025.00                         | \$ 58,583.00           | \$ 24,695.00         | \$ 222,252.00                | \$ 85,971.00                         | \$ 234,690.00          |  |
| Northwestern State University             | \$ 1,866,746.00                       | \$ 1,609,475.00        | \$ 279,330.00        | \$ --                        | \$ 838,635.00                        | \$ 2,358,256.00        |  |
| Nunez Community College                   | \$ 510,880.00                         | \$ 80.00               | \$ --                | \$ 269,609.00                | \$ 39,142.00                         | \$ 202,209.00          |  |
| Pennington Biomed Research Center         | \$ 1,735,792.00                       | \$ 3,203,855.00        | \$ 2,705,045.00      | \$ 405,647.00                | \$ 40.00                             | \$ 1,828,915.00        |  |
| River Parishes Community College          | \$ 93,455.00                          | \$ 97,867.00           | \$ 722.00            | \$ 7,234.00                  | \$ 29,377.00                         | \$ 153,989.00          |  |
| South Louisiana Community College         | \$ 1,290,961.00                       | \$ 2,080,856.00        | \$ 787,675.00        | \$ 59,002.00                 | \$ 622,607.00                        | \$ 1,902,533.00        |  |
| Southeastern LA University                | \$ 1,489,908.13                       | \$ 9,368,401.94        | \$ 7,271,262.05      | \$ 1,143,239.80              | \$ 608,680.74                        | \$ 1,835,127.48        |  |
| Southern University - Baton Rouge         | \$ 4,453,774.00                       | \$ 8,838,869.00        | \$ 8,811,604.00      | \$ 1,814,350.00              | \$ 125,612.00                        | \$ 2,541,077.00        |  |
| Southern University - New Orleans         | \$ 614,690.00                         | \$ 949,098.00          | \$ 336,965.00        | \$ 155,264.00                | \$ 148,806.00                        | \$ 922,753.00          |  |
| Southern University - Shreveport          | \$ 355,530.00                         | \$ 3,895,881.00        | \$ 2,117,760.00      | \$ --                        | \$ 189,144.00                        | \$ 1,944,507.00        |  |
| SOWELA Technical Community College        | \$ 346,304.00                         | \$ 1,209,733.00        | \$ 880,866.00        | \$ 243,875.00                | \$ 9,130.00                          | \$ 422,166.00          |  |



**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter April 1 - June 30, 2015**

| Agency  | Beginning Balance<br>(Under 180 days) | Additions                | 1 - 90 days              | Collections<br>91 - 180 days | Moved to<br>Long-Term<br>Receivables |                          |
|---|---------------------------------------|--------------------------|--------------------------|------------------------------|--------------------------------------|--------------------------|
| University of LA @ Lafayette                        | \$ 4,249,468.00                       | \$ 7,282,958.00          | \$ 4,090,161.00          | \$ 126,157.00                | \$ 231,677.00                        | \$ 7,084,431.00          |
| University of LA @ Monroe                           | \$ 1,226,821.00                       | \$ 12,544,586.00         | \$ 8,073,599.00          | \$ 1,041,605.00              | \$ 251,904.00                        | \$ 4,404,299.00          |
| University of Louisiana Board of Supervisors        | \$ 610.00                             | \$ --                    | \$ --                    | \$ --                        | \$ --                                | \$ 610.00                |
| University of New Orleans                           | \$ 8,459,928.97                       | \$ 9,496,912.36          | \$ 5,412,081.40          | \$ 6,652,898.24              | \$ 1,584,707.53                      | \$ 4,307,154.16          |
| <b>Total for Colleges &amp; Universities</b>        | <b>\$ 122,168,303.84</b>              | <b>\$ 239,554,338.84</b> | <b>\$ 139,987,604.63</b> | <b>\$ 66,921,853.91</b>      | <b>\$ 20,112,691.75</b>              | <b>\$ 134,700,492.39</b> |
| <b><u>State Agencies</u></b>                        |                                       |                          |                          |                              |                                      |                          |
| Administrative Services                             | \$ 14,244.00                          | \$ 57,880.00             | \$ 46,167.00             | \$ 14,178.00                 | \$ --                                | \$ 11,779.00             |
| Agriculture and Forestry                            | \$ 288,046.00                         | \$ 856,641.00            | \$ 849,749.00            | \$ 212,096.00                | \$ 3,416.00                          | \$ 79,426.00             |
| Board of Tax Appeals                                | \$ 6,044.00                           | \$ 1,741.00              | \$ 235.00                | \$ 530.00                    | \$ 3,605.00                          | \$ 3,415.00              |
| Coastal Protection and Restoration Authority        | \$ 6.00                               | \$ 869.00                | \$ 869.00                | \$ 6.00                      | \$ --                                | \$ --                    |
| CRT Accounts Receivable                             | \$ --                                 | \$ 129.00                | \$ --                    | \$ --                        | \$ --                                | \$ 129.00                |
| DED Accounts Receivable                             | \$ 481,597.74                         | \$ (72,516.80)           | \$ --                    | \$ 46,145.36                 | \$ (72,516.80)                       | \$ 435,452.38            |
| Department of Children and Family Services          | \$ 79,023,755.00                      | \$ 50,618,679.00         | \$ 223,826.00            | \$ 31,218.00                 | \$ 49,014,939.00                     | \$ 80,372,451.00         |
| Department of Insurance                             | \$ 38,902.00                          | \$ 1,272,611.00          | \$ 8,100.00              | \$ 7,382.00                  | \$ 16,402.00                         | \$ 1,279,629.00          |
| Department of Revenue                               | \$ 37,085,025.30                      | \$ 116,499,950.80        | \$ 15,302,057.75         | \$ 10,334,533.64             | \$ 23,866,477.07                     | \$ 104,081,907.64        |
| Department of Veterans Affairs                      | \$ 36,230.00                          | \$ 15,977.00             | \$ 14,061.00             | \$ 14,060.00                 | \$ 2,928.00                          | \$ 21,158.00             |
| DEQ Accounts Receivable                             | \$ 1,910,221.00                       | \$ 1,767,506.16          | \$ 1,712,647.77          | \$ 908,885.75                | \$ 284,227.27                        | \$ 771,966.37            |
| DHHS Accounts Receivable                            | \$ 130,769,512.00                     | \$ 5,348,738.00          | \$ 1,586,476.00          | \$ 576,900.00                | \$ 2,340,185.00                      | \$ 131,614,689.00        |
| District Attorneys and Assistant District Attorneys | \$ --                                 | \$ 4,431.46              | \$ --                    | \$ --                        | \$ --                                | \$ 4,431.46              |
| Division of Administration                          | \$ 67,834.00                          | \$ 100,646.00            | \$ 81,898.00             | \$ 44,749.00                 | \$ 5,382.00                          | \$ 36,451.00             |
| DNR-Office of Coastal Restoration and Management    | \$ 36,030.00                          | \$ 320,715.00            | \$ 281,861.00            | \$ 10,163.00                 | \$ 29,783.00                         | \$ 34,938.00             |
| DNR-Office of Conservation                          | \$ 121,065.00                         | \$ 611,327.00            | \$ 573,007.00            | \$ 27,821.00                 | \$ 23,068.00                         | \$ 108,496.00            |
| DNR-Office of Mineral Resources                     | \$ 178,363.00                         | \$ 517,570.00            | \$ 494,679.00            | \$ 168,535.00                | \$ 6,630.00                          | \$ 26,089.00             |
| DNR-Office of the Secretary                         | \$ 3,943.00                           | \$ 221,901.00            | \$ 218,687.00            | \$ 2,532.00                  | \$ 75.00                             | \$ 4,550.00              |
| DOC Accounts Receivable                             | \$ 4,973,888.00                       | \$ 8,078,162.00          | \$ 2,770,986.00          | \$ --                        | \$ 3,481,466.00                      | \$ 6,799,598.00          |
| DOTD Accounts Receivable                            | \$ 5,682,483.00                       | \$ 11,960,690.00         | \$ 9,681,940.00          | \$ 230,157.00                | \$ 5,053,976.00                      | \$ 2,677,100.00          |
| DPS Accounts Receivable                             | \$ 651,297.00                         | \$ 715,742.00            | \$ 313,209.00            | \$ 488,097.00                | \$ 274,950.00                        | \$ 290,783.00            |
| Ethics Administration                               | \$ 955,986.00                         | \$ 266,002.00            | \$ 85,647.00             | \$ 9,825.00                  | \$ 130,185.00                        | \$ 996,331.00            |
| Federal Property Assistance                         | \$ 46,421.00                          | \$ 387,481.00            | \$ 337,176.00            | \$ --                        | \$ --                                | \$ 96,726.00             |
| Louisiana Educational Television Authority          | \$ 88,828.65                          | \$ 251,882.07            | \$ 225,674.21            | \$ 152.50                    | \$ 747.50                            | \$ 114,136.51            |
| Louisiana Property Assistance Agency                | \$ 256,615.00                         | \$ 226,235.00            | \$ 198,448.00            | \$ 256,216.00                | \$ --                                | \$ 28,186.00             |
| Louisiana School for the Deaf & Visually Impaired   | \$ 1,420.00                           | \$ 2,150.74              | \$ 1,770.00              | \$ 1,420.00                  | \$ --                                | \$ 380.74                |
| Louisiana Stadium and Exposition District           | \$ 65,103.00                          | \$ 623,769.00            | \$ 312,661.00            | \$ 65,103.00                 | \$ --                                | \$ 311,108.00            |
| Louisiana State Racing Commission                   | \$ 2,450.00                           | \$ 50,675.00             | \$ 1,025.00              | \$ --                        | \$ 1,325.00                          | \$ 50,775.00             |
| Louisiana Tax Commission                            | \$ 82,842.00                          | \$ 32,621.00             | \$ 12,400.00             | \$ 41,267.00                 | \$ 5,990.00                          | \$ 55,806.00             |
| Louisiana Universities Marine Consortium            | \$ 441,390.00                         | \$ 1,151,441.48          | \$ 667,726.12            | \$ 189,177.00                | \$ --                                | \$ 735,928.36            |
| Louisiana Workforce Commission                      | \$ 22,954.52                          | \$ 2,957.62              | \$ 665.22                | \$ 5,032.79                  | \$ 20,214.13                         | \$ --                    |
| Northeast Louisiana War Veterans Home               | \$ 104,683.00                         | \$ 668,544.00            | \$ 642,027.00            | \$ 20,000.00                 | \$ 38,081.00                         | \$ 73,119.00             |
| Northwest Louisiana War Veterans Home               | \$ 2,061,724.00                       | \$ 597,556.00            | \$ 597,556.00            | \$ 54,449.00                 | \$ 1,786,456.00                      | \$ 220,819.00            |
| Office of Aircraft Services                         | \$ 23,232.00                          | \$ 360,192.00            | \$ 149,536.00            | \$ 23,232.00                 | \$ --                                | \$ 210,656.00            |
| Office of Financial Institutions                    | \$ 187,597.00                         | \$ 195,334.00            | \$ --                    | \$ 187,447.00                | \$ 25.00                             | \$ 195,459.00            |
| Office of Group Benefits                            | \$ 2,758.00                           | \$ (8,491.00)            | \$ --                    | \$ 144.00                    | \$ (5,877.00)                        | \$ --                    |

STATE OF LOUISIANA  
Schedule of Current Receivables Activity by Agency  
For the Quarter April 1 - June 30, 2015

| Agency                                  | Beginning Balance<br>(Under 180 days) | Additions                | Collections<br>1 - 90 days | Collections<br>91 - 180 days | Moved to<br>Long-Term<br>Receivables |           |                       |
|---|---------------------------------------|--------------------------|----------------------------|------------------------------|--------------------------------------|-----------|-----------------------|
| Office of Juvenile Justice              | \$ 45,355.39                          | \$ 217,610.88            | \$ 3,575.00                | \$ 3,005.00                  | \$ 184,419.27                        | \$        | 71,967.00             |
| Office of Technology Services           | \$ 5,905.00                           | \$ 9,298.00              | \$ 3,693.00                | \$ 3,306.00                  | \$ 2,599.00                          | \$        | 5,605.00              |
| Office of Telecommunications Management | \$ 55,961.00                          | \$ 108,431.67            | \$ 70,960.52               | \$ 42,249.59                 | \$ 12,715.57                         | \$        | 38,466.99             |
| Prison Enterprises                      | \$ 531,681.00                         | \$ 1,330,154.00          | \$ 1,320,775.00            | \$ --                        | \$ 2,584.00                          | \$        | 538,476.00            |
| Public Service Commission               | \$ 10,364.67                          | \$ --                    | \$ --                      | \$ 1,034.33                  | \$ 1,000.00                          | \$        | 8,330.34              |
| Recovery School District                | \$ 71,408.00                          | \$ 664,330.00            | \$ 402,438.00              | \$ 38,148.00                 | \$ --                                | \$        | 295,152.00            |
| Secretary of State                      | \$ 90,906.00                          | \$ 2,642,190.00          | \$ 1,317,962.00            | \$ 71,073.00                 | \$ --                                | \$        | 1,344,061.00          |
| Southeast Louisiana War Veterans Home   | \$ 394,659.54                         | \$ 845,912.48            | \$ 705,753.63              | \$ 48,026.16                 | \$ --                                | \$        | 486,792.23            |
| Southwest Louisiana War Veterans Home   | \$ 187,988.00                         | \$ 649,434.00            | \$ 620,057.00              | \$ 87,054.00                 | \$ 71,764.00                         | \$        | 58,547.00             |
| State Activities                        | \$ 202.00                             | \$ 649.00                | \$ --                      | \$ --                        | \$ 75.00                             | \$        | 776.00                |
| STO - State Bond Commission             | \$ 81,405.15                          | \$ 172,599.10            | \$ 172,599.10              | \$ 19,685.30                 | \$ --                                | \$        | 61,719.85             |
| Subgrantee Assistance                   | \$ 15,580.00                          | \$ --                    | \$ --                      | \$ 185.00                    | \$ --                                | \$        | 15,395.00             |
| WLF Accounts Receivable                 | \$ 269,677.50                         | \$ (800,002.50)          | \$ 2,581.00                | \$ 50.00                     | \$ (540,804.00)                      | \$        | 7,848.00              |
| <b>Total for State Agencies</b>         | <b>\$ 267,473,583.46</b>              | <b>\$ 209,548,346.16</b> | <b>\$ 42,013,161.32</b>    | <b>\$ 14,285,270.42</b>      | <b>\$ 86,046,492.01</b>              | <b>\$</b> | <b>334,677,005.87</b> |
| <b>Grand Total</b>                      | <b>\$ 390,435,770.30</b>              | <b>\$ 450,365,130.97</b> | <b>\$ 182,389,029.87</b>   | <b>\$ 81,397,927.33</b>      | <b>\$ 106,176,078.76</b>             | <b>\$</b> | <b>470,837,865.31</b> |

STATE OF LOUISIANA  
Schedule of Long-Term Receivables Activity by Agency  
For the Quarter April 1 - June 30, 2015

| Agency                                    | Beginning Balance<br>(Over 180 days) | Moved from Current<br>Receivables | Collections                | Transferred to AG  | Transferred to ODR       | Transferred to Outside<br>Collection | Ending Balance<br>(Over 180 days) |
|---|--------------------------------------|-----------------------------------|----------------------------|--------------------|--------------------------|--------------------------------------|-----------------------------------|
| <b><u>Boards &amp; Commissions</u></b>    |                                      |                                   |                            |                    |                          |                                      |                                   |
| Addictive Disorder Regulatory Authority   | \$ 4,235.00                          | \$ 7,165.00                       | \$ --                      | \$ 7,165.00        | \$ --                    | \$ --                                | \$ 4,235.00                       |
| LA Board of Veterinary Medicine           | \$ --                                | \$ --                             | \$ --                      | \$ --              | \$ --                    | \$ --                                | \$ --                             |
| LA State Board of Cosmetology             | \$ 11,390.00                         | \$ 760.00                         | \$ 200.00                  | \$ --              | \$ --                    | \$ --                                | \$ 11,950.00                      |
| LA State Board of Medical Examiners       | \$ --                                | \$ --                             | \$ --                      | \$ --              | \$ --                    | \$ --                                | \$ --                             |
| LA Tax Free Shopping Commission           | \$ 40,473.00                         | \$ 4,735.00                       | \$ 2,880.65                | \$ --              | \$ --                    | \$ --                                | \$ 42,327.35                      |
| Louisiana Used Motor Vehicle Commission   | \$ 12,550.00                         | \$ 4,500.00                       | \$ 15,550.00               | \$ --              | \$ --                    | \$ --                                | \$ 1,500.00                       |
| State Board of CPAs of LA                 | \$ --                                | \$ --                             | \$ --                      | \$ --              | \$ --                    | \$ --                                | \$ --                             |
| State Plumbing Board of LA                | \$ 2,200.00                          | \$ (265.00)                       | \$ --                      | \$ --              | \$ --                    | \$ --                                | \$ 1,935.00                       |
| <b>Total for Boards &amp; Commissions</b> | <b>\$ 70,848.00</b>                  | <b>\$ 16,895.00</b>               | <b>\$ 18,630.65</b>        | <b>\$ 7,165.00</b> | <b>\$ --</b>             | <b>\$ --</b>                         | <b>\$ 61,947.35</b>               |
| <b><u>Colleges &amp; Universities</u></b> |                                      |                                   |                            |                    |                          |                                      |                                   |
| Baton Rouge Community College             | \$ 1,184,471.00                      | \$ 2,179,892.00                   | \$ 13,671.00               | \$ 1,525,624.00    | \$ --                    | \$ --                                | \$ 1,825,068.00                   |
| Bossier Parish Community College          | \$ 1,812,601.00                      | \$ 5,560,505.00                   | \$ 1,789,972.00            | \$ 1,231,165.00    | \$ --                    | \$ --                                | \$ 4,351,969.00                   |
| Central LA Technical Community College    | \$ 30,902.00                         | \$ --                             | \$ --                      | \$ --              | \$ --                    | \$ --                                | \$ 30,902.00                      |
| Delgado Community College                 | \$ 8,134,459.00                      | \$ 60,526.00                      | \$ 828,556.00              | \$ --              | \$ 1,802,466.00          | \$ --                                | \$ 5,563,963.00                   |
| Grambling State University                | \$ 3,479,541.99                      | \$ 528,166.18                     | \$ 107,373.72              | \$ --              | \$ --                    | \$ --                                | \$ 3,900,334.45                   |
| L.E. Fletcher Technical Community College | \$ 3,832.00                          | \$ --                             | \$ --                      | \$ --              | \$ --                    | \$ --                                | \$ 3,832.00                       |
| LCTCS -- Louisiana Technical Colleges     | \$ 229,953.10                        | \$ 14,935.78                      | \$ 3,862.72                | \$ --              | \$ --                    | \$ --                                | \$ 241,026.16                     |
| Louisiana Delta Community College         | \$ 1,268,268.00                      | \$ 30,373.19                      | \$ 2,854.67                | \$ --              | \$ 181,955.68            | \$ --                                | \$ 1,113,830.84                   |
| Louisiana Tech University                 | \$ 661,426.00                        | \$ 179,338.00                     | \$ 98,724.00               | \$ 319,372.00      | \$ --                    | \$ --                                | \$ 422,668.00                     |
| LSU - Alexandria                          | \$ 410,466.00                        | \$ 161,453.00                     | \$ 100,662.00              | \$ 28,524.00       | \$ 118,288.00            | \$ --                                | \$ 324,445.00                     |
| <del>LSU - Baton Rouge</del>              | <del>\$ 8,733,181.25</del>           | <del>\$ 1,528,454.97</del>        | <del>\$ 1,003,632.84</del> | <del>\$ --</del>   | <del>\$ 952,590.28</del> | <del>\$ --</del>                     | <del>\$ 8,305,413.10</del>        |
| LSU - Eunice                              | \$ 23,107.00                         | \$ 94,400.00                      | \$ 4,190.00                | \$ 94,010.00       | \$ 4,837.00              | \$ --                                | \$ 14,470.00                      |
| LSU - Shreveport                          | \$ 860,478.00                        | \$ 77,392.00                      | \$ 56,223.00               | \$ --              | \$ 145,136.00            | \$ --                                | \$ 736,511.00                     |
| LSU Health Sciences Center - New Orleans  | \$ 4,276,814.00                      | \$ (290,996.00)                   | \$ 2,509,521.00            | \$ --              | \$ --                    | \$ 3,431.00                          | \$ 1,472,866.00                   |
| LSU Health Sciences Center - Shreveport   | \$ 8,918,786.00                      | \$ 635,449.00                     | \$ 520,885.00              | \$ --              | \$ --                    | \$ --                                | \$ 9,033,350.00                   |
| LSUHSC -- Health Care Services Division   | \$ 2,902,329.00                      | \$ 3,607,828.00                   | \$ 469,547.00              | \$ --              | \$ --                    | \$ 2,760,556.00                      | \$ 3,280,054.00                   |
| McNeese State University                  | \$ 2,039,571.37                      | \$ 203,099.04                     | \$ 347,448.25              | \$ --              | \$ --                    | \$ --                                | \$ 1,895,222.16                   |
| Nicholls State University                 | \$ 1,249,247.99                      | \$ 776,442.32                     | \$ 153,674.53              | \$ 278,713.08      | \$ --                    | \$ --                                | \$ 1,593,302.70                   |
| Northshore Technical Community College    | \$ 139,053.68                        | \$ 85,971.00                      | \$ 41,585.00               | \$ 85,971.00       | \$ --                    | \$ --                                | \$ 97,468.68                      |
| Northwestern State University             | \$ 26,460,455.00                     | \$ 838,635.00                     | \$ 4,833,910.00            | \$ --              | \$ --                    | \$ --                                | \$ 22,465,180.00                  |
| Nunez Community College                   | \$ --                                | \$ 39,142.00                      | \$ 30,738.00               | \$ --              | \$ --                    | \$ --                                | \$ 8,404.00                       |
| Pennington Biomed Research Center         | \$ 304,116.00                        | \$ 40.00                          | \$ 157,285.00              | \$ --              | \$ --                    | \$ --                                | \$ 146,871.00                     |
| River Parishes Community College          | \$ 90,935.00                         | \$ 29,377.00                      | \$ 2,051.00                | \$ --              | \$ --                    | \$ 67,766.00                         | \$ 50,495.00                      |
| South Louisiana Community College         | \$ 1,550,075.00                      | \$ 622,607.00                     | \$ 8,745.00                | \$ 961,526.00      | \$ 227,880.00            | \$ --                                | \$ 974,531.00                     |
| Southeastern LA University                | \$ 3,719,708.83                      | \$ 608,680.74                     | \$ 839,048.46              | \$ 831,600.85      | \$ 543,122.37            | \$ --                                | \$ 2,114,617.89                   |
| Southern University - Baton Rouge         | \$ 4,525,685.00                      | \$ 125,612.00                     | \$ 1,697,517.00            | \$ --              | \$ --                    | \$ --                                | \$ 2,953,780.00                   |
| Southern University - New Orleans         | \$ 3,978,257.73                      | \$ 148,806.00                     | \$ 477,362.00              | \$ 872,354.00      | \$ 901,729.00            | \$ --                                | \$ 1,875,618.73                   |
| Southern University - Shreveport          | \$ 2,756,840.00                      | \$ 189,144.00                     | \$ 157,757.00              | \$ --              | \$ --                    | \$ --                                | \$ 2,788,227.00                   |
| SOWELA Technical Community College        | \$ 227,803.00                        | \$ 9,130.00                       | \$ 5,793.00                | \$ --              | \$ --                    | \$ --                                | \$ 231,140.00                     |
| University of LA @ Lafayette              | \$ 291,375.00                        | \$ 231,677.00                     | \$ 13,862.00               | \$ --              | \$ --                    | \$ --                                | \$ 509,190.00                     |

STATE OF LOUISIANA  
Schedule of Long-Term Receivables Activity by Agency  
For the Quarter April 1 - June 30, 2015

| Agency  | Beginning Balance<br>(Over 180 days) | Moved from Current<br>Receivables | Collections             | Transferred to AG      | Transferred to ODR     | Transferred to Outside<br>Collection | Ending Balance<br>(Over 180 days) |
|---|--------------------------------------|-----------------------------------|-------------------------|------------------------|------------------------|--------------------------------------|-----------------------------------|
| University of LA @ Monroe                           | \$ 3,817,825.00                      | \$ 251,904.00                     | \$ 95,011.00            | \$ 288,384.00          | \$ --                  | \$ --                                | \$ 3,686,334.00                   |
| University of Louisiana Board of Supervisors        | \$ --                                | \$ --                             | \$ --                   | \$ --                  | \$ --                  | \$ --                                | \$ --                             |
| University of New Orleans                           | \$ 1,334,554.71                      | \$ 1,584,707.53                   | \$ 908,498.11           | \$ 96,672.52           | \$ --                  | \$ --                                | \$ 1,914,091.61                   |
| <b>Total for Colleges &amp; Universities</b>        | <b>\$ 95,416,118.65</b>              | <b>\$ 20,112,691.75</b>           | <b>\$ 17,279,960.30</b> | <b>\$ 6,613,916.45</b> | <b>\$ 4,878,004.33</b> | <b>\$ 2,831,753.00</b>               | <b>\$ 83,925,176.32</b>           |
| <b><u>State Agencies</u></b>                        |                                      |                                   |                         |                        |                        |                                      |                                   |
| Administrative Services                             | \$ 37.00                             | \$ --                             | \$ --                   | \$ --                  | \$ 37.00               | \$ --                                | \$ --                             |
| Agriculture and Forestry                            | \$ 161,615.00                        | \$ 3,416.00                       | \$ 70,703.00            | \$ --                  | \$ --                  | \$ --                                | \$ 94,328.00                      |
| Board of Tax Appeals                                | \$ 4,705.00                          | \$ 3,605.00                       | \$ 1,333.00             | \$ --                  | \$ --                  | \$ --                                | \$ 6,977.00                       |
| Coastal Protection and Restoration Authority        | \$ --                                | \$ --                             | \$ --                   | \$ --                  | \$ --                  | \$ --                                | \$ --                             |
| CRT Accounts Receivable                             | \$ 7,648.00                          | \$ --                             | \$ --                   | \$ --                  | \$ 7,648.00            | \$ --                                | \$ --                             |
| DED Accounts Receivable                             | \$ 72,516.80                         | \$ (72,516.80)                    | \$ --                   | \$ --                  | \$ --                  | \$ --                                | \$ --                             |
| Department of Children and Family Services          | \$ 177,149,941.00                    | \$ 49,014,939.00                  | \$ 49,249,925.00        | \$ --                  | \$ --                  | \$ 335,048.00                        | \$ 176,579,907.00                 |
| Department of Insurance                             | \$ 52,537.00                         | \$ 16,402.00                      | \$ --                   | \$ 4,250.00            | \$ --                  | \$ --                                | \$ 64,689.00                      |
| Department of Revenue                               | \$ 141,099,719.85                    | \$ 23,866,477.07                  | \$ 21,606,704.53        | \$ --                  | \$ --                  | \$ 26,026,525.43                     | \$ 117,332,966.96                 |
| Department of Veterans Affairs                      | \$ 37,528.00                         | \$ 2,928.00                       | \$ 9,472.00             | \$ --                  | \$ --                  | \$ --                                | \$ 30,984.00                      |
| DEQ Accounts Receivable                             | \$ 5,096,571.00                      | \$ 284,227.27                     | \$ 719,271.02           | \$ --                  | \$ --                  | \$ --                                | \$ 4,661,527.25                   |
| DHH Accounts Receivable                             | \$ 80,832,507.00                     | \$ 2,340,185.00                   | \$ 181,742.00           | \$ --                  | \$ --                  | \$ 1,356,642.00                      | \$ 81,634,308.00                  |
| District Attorneys and Assistant District Attorneys | \$ --                                | \$ --                             | \$ --                   | \$ --                  | \$ --                  | \$ --                                | \$ --                             |
| Division of Administration                          | \$ 54,487.00                         | \$ 5,382.00                       | \$ --                   | \$ --                  | \$ --                  | \$ 412.00                            | \$ 59,457.00                      |
| DNR-Office of Coastal Restoration and Management    | \$ 312,623.00                        | \$ 29,783.00                      | \$ 5,180.00             | \$ --                  | \$ --                  | \$ 84,369.00                         | \$ 252,857.00                     |
| DNR-Office of Conservation                          | \$ 334,979.00                        | \$ 23,068.00                      | \$ 78,425.00            | \$ --                  | \$ --                  | \$ 110,442.00                        | \$ 169,180.00                     |
| DNR-Office of Mineral Resources                     | \$ 47,633.00                         | \$ 6,630.00                       | \$ 5,654.00             | \$ --                  | \$ --                  | \$ --                                | \$ 48,609.00                      |
| DNR-Office of the Secretary                         | \$ 332,780.00                        | \$ 75.00                          | \$ 118,000.00           | \$ --                  | \$ --                  | \$ 25,900.00                         | \$ 188,955.00                     |
| DOC Accounts Receivable                             | \$ 48,711,378.00                     | \$ 3,481,466.00                   | \$ --                   | \$ --                  | \$ --                  | \$ --                                | \$ 52,192,844.00                  |
| DOTD Accounts Receivable                            | \$ 1,460,738.00                      | \$ 5,053,976.00                   | \$ 179,957.00           | \$ 1,088,674.00        | \$ --                  | \$ --                                | \$ 5,246,083.00                   |
| DPS Accounts Receivable                             | \$ 644,032.00                        | \$ 274,950.00                     | \$ 60,075.00            | \$ --                  | \$ 11,812.00           | \$ --                                | \$ 847,095.00                     |
| Ethics Administration                               | \$ 233,868.50                        | \$ 130,185.00                     | \$ 15,327.00            | \$ 164,482.20          | \$ --                  | \$ --                                | \$ 184,244.30                     |
| Federal Property Assistance                         | \$ --                                | \$ --                             | \$ --                   | \$ --                  | \$ --                  | \$ --                                | \$ --                             |
| Louisiana Educational Television Authority          | \$ 6,350.00                          | \$ 747.50                         | \$ 5,500.00             | \$ --                  | \$ --                  | \$ --                                | \$ 1,597.50                       |
| Louisiana Property Assistance Agency                | \$ 6,574.00                          | \$ --                             | \$ 5,807.00             | \$ --                  | \$ --                  | \$ --                                | \$ 767.00                         |
| Louisiana School for the Deaf & Visually Impaired   | \$ --                                | \$ --                             | \$ --                   | \$ --                  | \$ --                  | \$ --                                | \$ --                             |
| Louisiana Stadium and Exposition District           | \$ 36,329.00                         | \$ --                             | \$ 21,673.00            | \$ --                  | \$ --                  | \$ --                                | \$ 14,656.00                      |
| Louisiana State Racing Commission                   | \$ 15,025.00                         | \$ 1,325.00                       | \$ --                   | \$ --                  | \$ --                  | \$ --                                | \$ 16,350.00                      |
| Louisiana Tax Commission                            | \$ 16,721.00                         | \$ 5,990.00                       | \$ 4,111.00             | \$ --                  | \$ --                  | \$ --                                | \$ 18,600.00                      |
| Louisiana Universities Marine Consortium            | \$ 59,962.00                         | \$ --                             | \$ --                   | \$ --                  | \$ --                  | \$ --                                | \$ 59,962.00                      |
| Louisiana Workforce Commission                      | \$ 368,010.86                        | \$ 20,214.13                      | \$ 1,124.74             | \$ --                  | \$ 36,494.48           | \$ --                                | \$ 350,605.77                     |
| Northeast Louisiana War Veterans Home               | \$ 119,206.00                        | \$ 38,081.00                      | \$ 60,685.00            | \$ --                  | \$ --                  | \$ --                                | \$ 96,602.00                      |
| Northwest Louisiana War Veterans Home               | \$ 1,396,993.00                      | \$ 1,786,456.00                   | \$ 53,370.00            | \$ --                  | \$ --                  | \$ 2,863,713.00                      | \$ 266,366.00                     |
| Office of Aircraft Services                         | \$ 2,277.00                          | \$ --                             | \$ --                   | \$ --                  | \$ --                  | \$ --                                | \$ 2,277.00                       |
| Office of Financial Institutions                    | \$ 46,788.00                         | \$ 25.00                          | \$ 7,074.00             | \$ --                  | \$ --                  | \$ --                                | \$ 39,739.00                      |
| Office of Group Benefits                            | \$ 325,955.00                        | \$ (5,877.00)                     | \$ 3,014.00             | \$ --                  | \$ --                  | \$ --                                | \$ 317,064.00                     |
| Office of Juvenile Justice                          | \$ 1,192,482.45                      | \$ 184,419.27                     | \$ 38,326.43            | \$ --                  | \$ --                  | \$ --                                | \$ 1,338,575.29                   |

STATE OF LOUISIANA  
Schedule of Long-Term Receivables Activity by Agency  
For the Quarter April 1 - June 30, 2015

| Agency                                     | Beginning Balance<br>(Over 180 days) | Moved from Current<br>Receivables | Collections             | Transferred to AG      | Transferred to ODR     | Transferred to Outside<br>Collection | Ending Balance<br>(Over 180 days) |
|--|--------------------------------------|-----------------------------------|-------------------------|------------------------|------------------------|--------------------------------------|-----------------------------------|
| Office of Technology Services              | \$ --                                | \$ 2,599.00                       | \$ --                   | \$ --                  | \$ --                  | \$ --                                | 2,599.00                          |
| Office of Telecommunications<br>Management | \$ 1,307.00                          | \$ 12,715.57                      | \$ 13,224.33            | \$ --                  | \$ --                  | \$ --                                | 798.24                            |
| Prison Enterprises                         | \$ 48,212.00                         | \$ 2,584.00                       | \$ 34,079.00            | \$ --                  | \$ --                  | \$ 4,469.00                          | 12,248.00                         |
| Public Service Commission                  | \$ 5,310.00                          | \$ 1,000.00                       | \$ --                   | \$ --                  | \$ --                  | \$ --                                | 6,310.00                          |
| Recovery School District                   | \$ 575,907.00                        | \$ --                             | \$ --                   | \$ --                  | \$ --                  | \$ --                                | 575,907.00                        |
| Secretary of State                         | \$ --                                | \$ --                             | \$ --                   | \$ --                  | \$ --                  | \$ --                                | --                                |
| Southeast Louisiana War Veterans<br>Home   | \$ 33,463.95                         | \$ --                             | \$ 1,736.94             | \$ --                  | \$ --                  | \$ --                                | 31,727.01                         |
| Southwest Louisiana War Veterans<br>Home   | \$ 282,270.00                        | \$ 71,764.00                      | \$ 53,188.00            | \$ --                  | \$ --                  | \$ --                                | 300,846.00                        |
| State Activities                           | \$ 2,188.00                          | \$ 75.00                          | \$ --                   | \$ --                  | \$ 225.00              | \$ --                                | 2,038.00                          |
| STO - State Bond Commission                | \$ 10,775.00                         | \$ --                             | \$ --                   | \$ --                  | \$ --                  | \$ --                                | 10,775.00                         |
| Subgrantee Assistance                      | \$ --                                | \$ --                             | \$ --                   | \$ --                  | \$ --                  | \$ --                                | --                                |
| WLF Accounts Receivable                    | \$ 590,850.00                        | \$ (540,804.00)                   | \$ --                   | \$ --                  | \$ --                  | \$ --                                | 50,046.00                         |
| <b>Total for State Agencies</b>            | <b>\$ 461,790,800.41</b>             | <b>\$ 86,046,492.01</b>           | <b>\$ 72,604,681.99</b> | <b>\$ 1,257,406.20</b> | <b>\$ 56,216.48</b>    | <b>\$ 30,807,520.43</b>              | <b>\$ 443,111,467.32</b>          |
| <b>Grand Total</b>                         | <b>\$ 557,277,767.06</b>             | <b>\$ 106,176,078.76</b>          | <b>\$ 89,903,272.94</b> | <b>\$ 7,878,487.65</b> | <b>\$ 4,934,220.81</b> | <b>\$ 33,639,273.43</b>              | <b>\$ 527,098,590.99</b>          |

STATE OF LOUISIANA  
Schedule of Accounts Receivable Disposition by Agency  
For the Quarter April 1 - June 30, 2015

| Agency                                       | Amt Budgeted<br>for Self-Generated | Amt Estimated<br>to be Retained by<br>State General Fund | Amt Due to<br>Federal Government | Amt Due to<br>Other Funds |
|--|------------------------------------|--|----------------------------------|---------------------------|
| <b><u>Boards &amp; Commissions</u></b>       |                                    |  |                                  |                           |
| Addictive Disorder Regulatory Authority      | \$ 8,829.38                        | \$ --  | \$ --                            | --                        |
| LA Board of Veterinary Medicine              | \$ --                              | \$ --  | \$ --                            | --                        |
| LA State Board of Cosmetology                | \$ 13,449.00                       | \$ --  | \$ --                            | --                        |
| LA State Board of Medical Examiners          | \$ 278,755.67                      | \$ --  | \$ --                            | --                        |
| LA Tax Free Shopping Commission              | \$ 994,690.35                      | \$ --  | \$ --                            | --                        |
| Louisiana Used Motor Vehicle Commission      | \$ 86,100.00                       | \$ --  | \$ --                            | --                        |
| State Board of CPAs of LA                    | \$ 137,795.00                      | \$ --  | \$ --                            | --                        |
| State Plumbing Board of LA                   | \$ 2,695.00                        | \$ --  | \$ --                            | --                        |
| <b>Total for Boards &amp; Commissions</b>    | <b>\$ 1,522,314.40</b>             | <b>\$ --</b>   | <b>\$ --</b>                     | <b>--</b>                 |
| <b><u>Colleges &amp; Universities</u></b>    |                                    |  |                                  |                           |
| Baton Rouge Community College                | \$ 10,990,803.00                   | \$ --  | \$ --                            | --                        |
| Bossier Parish Community College             | \$ 2,383,584.00                    | \$ 3,400,412.00  | \$ --                            | --                        |
| Central LA Technical Community College       | \$ 1,355,569.00                    | \$ --  | \$ --                            | --                        |
| Delgado Community College                    | \$ 7,566,152.00                    | \$ --  | \$ --                            | --                        |
| Grambling State University                   | \$ 5,256,798.79                    | \$ --  | \$ --                            | --                        |
| L.E. Fletcher Technical Community College    | \$ 724,796.00                      | \$ --  | \$ --                            | --                        |
| LCTCS -- Louisiana Technical Colleges        | \$ 475,056.45                      | \$ --  | \$ --                            | --                        |
| Louisiana Delta Community College            | \$ 1,451,922.18                    | \$ --  | \$ --                            | --                        |
| Louisiana Tech University                    | \$ 4,748,144.00                    | \$ --  | \$ --                            | --                        |
| LSU - Alexandria                             | \$ 7,411,943.00                    | \$ --  | \$ --                            | --                        |
| LSU - Baton Rouge                            | \$ 29,889,935.86                   | \$ --  | \$ --                            | --                        |
| LSU - Eunice                                 | \$ 3,193,110.00                    | \$ --  | \$ --                            | --                        |
| LSU - Shreveport                             | \$ 1,685,153.00                    | \$ --  | \$ --                            | --                        |
| LSU Health Sciences Center - New Orleans     | \$ 44,439,609.00                   | \$ --  | \$ --                            | --                        |
| LSU Health Sciences Center - Shreveport      | \$ 12,754,540.00                   | \$ --  | \$ --                            | --                        |
| LSUHSC -- Health Care Services Division      | \$ 4,105,953.00                    | \$ --  | \$ --                            | --                        |
| McNeese State University                     | \$ 3,726,181.23                    | \$ --  | \$ --                            | --                        |
| Nicholls State University                    | \$ 3,107,340.65                    | \$ --  | \$ --                            | --                        |
| Northshore Technical Community College       | \$ 332,158.68                      | \$ --  | \$ --                            | --                        |
| Northwestern State University                | \$ 24,823,436.00                   | \$ --  | \$ --                            | --                        |
| Nunez Community College                      | \$ 210,613.00                      | \$ --  | \$ --                            | --                        |
| Pennington Biomed Research Center            | \$ 1,975,786.00                    | \$ --  | \$ --                            | --                        |
| River Parishes Community College             | \$ 204,484.00                      | \$ --  | \$ --                            | --                        |
| South Louisiana Community College            | \$ 2,877,064.00                    | \$ --  | \$ --                            | --                        |
| Southeastern LA University                   | \$ 3,949,745.37                    | \$ --  | \$ --                            | --                        |
| Southern University - Baton Rouge            | \$ 5,494,115.00                    | \$ 742.00  | \$ --                            | --                        |
| Southern University - New Orleans            | \$ 922,485.00                      | \$ 1,875,886.73  | \$ --                            | --                        |
| Southern University - Shreveport             | \$ 4,732,734.00                    | \$ --  | \$ --                            | --                        |
| SOWELA Technical Community College           | \$ 653,306.00                      | \$ --  | \$ --                            | --                        |
| University of LA @ Lafayette                 | \$ 7,593,621.00                    | \$ --  | \$ --                            | --                        |
| University of LA @ Monroe                    | \$ 8,090,633.00                    | \$ --  | \$ --                            | --                        |
| University of Louisiana Board of Supervisors | \$ 610.00                          | \$ --  | \$ --                            | --                        |
| University of New Orleans                    | \$ 6,221,245.77                    | \$ --  | \$ --                            | --                        |
| <b>Total for Colleges &amp; Universities</b> | <b>\$ 213,348,627.98</b>           | <b>\$ 5,277,040.73</b>                                   | <b>\$ --</b>                     | <b>--</b>                 |
| <b><u>State Agencies</u></b>                 |                                    |  |                                  |                           |

STATE OF LOUISIANA  
Schedule of Accounts Receivable Disposition by Agency  
For the Quarter April 1 - June 30, 2015

| Agency  | Amt Budgeted<br>for Self-Generated | Amt Estimated<br>to be Retained by<br>State General Fund | Amt Due to<br>Federal Government | Amt Due to<br>Other Funds |
|---|------------------------------------|--|----------------------------------|---------------------------|
| Administrative Services                             | \$ 11,779.00                       | \$ --  | \$ --                            | --                        |
| Agriculture and Forestry                            | \$ 66,514.00                       | \$ --  | \$ --                            | 107,240.00                |
| Board of Tax Appeals                                | \$ 10,392.00                       | \$ --  | \$ --                            | --                        |
| Coastal Protection and Restoration Authority        | \$ --                              | \$ --  | \$ --                            | --                        |
| CRT Accounts Receivable                             | \$ --                              | \$ --  | \$ --                            | 129.00                    |
| DED Accounts Receivable                             | \$ --                              | 435,452.38   | \$ --                            | --                        |
| Department of Children and Family Services          | \$ 25,758,525.00                   | \$ 677,700.00  | \$ 6,105,219.00                  | \$ 224,410,914.00         |
| Department of Insurance                             | \$ 121,730.00                      | \$ 1,222,588.00  | \$ --                            | --                        |
| Department of Revenue                               | \$ 58,293,469.99                   | \$ 163,121,404.61  | \$ --                            | --                        |
| Department of Veterans Affairs                      | \$ 52,142.00                       | \$ --  | \$ --                            | --                        |
| DEQ Accounts Receivable                             | \$ 1,562.94                        | \$ --  | \$ --                            | 5,431,930.68              |
| DHH Accounts Receivable                             | \$ 101,307,345.00                  | \$ 42,481,857.00   | \$ 69,459,795.00                 | --                        |
| District Attorneys and Assistant District Attorneys | \$ --                              | 4,431.46   | \$ --                            | --                        |
| Division of Administration                          | \$ 36,058.00                       | \$ 59,850.00   | \$ --                            | --                        |
| DNR-Office of Coastal Restoration and Management    | \$ --                              | \$ --  | \$ --                            | 287,795.00                |
| DNR-Office of Conservation                          | \$ --                              | \$ --  | \$ --                            | 277,676.00                |
| DNR-Office of Mineral Resources                     | \$ --                              | \$ --  | \$ --                            | 74,698.00                 |
| DNR-Office of the Secretary                         | \$ 9,359.00                        | \$ --  | \$ --                            | 184,146.00                |
| DOC Accounts Receivable                             | \$ 44,834,255.00                   | \$ 14,158,187.00   | \$ --                            | --                        |
| DOTD Accounts Receivable                            | \$ 1,391,167.00                    | \$ --  | \$ --                            | 6,532,016.00              |
| DPS Accounts Receivable                             | \$ 55,780.00                       | \$ 96,007.00   | \$ --                            | 986,091.00                |
| Ethics Administration                               | \$ --                              | 1,180,575.30   | \$ --                            | --                        |
| Federal Property Assistance                         | \$ 96,726.00                       | \$ --  | \$ --                            | --                        |
| Louisiana Educational Television Authority          | \$ 29,266.07                       | \$ --  | \$ --                            | 86,467.94                 |
| Louisiana Property Assistance Agency                | \$ 28,953.00                       | \$ --  | \$ --                            | --                        |
| Louisiana School for the Deaf & Visually Impaired   | \$ --                              | 380.74   | \$ --                            | --                        |
| Louisiana Stadium and Exposition District           | \$ 325,764.00                      | \$ --  | \$ --                            | --                        |
| Louisiana State Racing Commission                   | \$ 66,900.00                       | \$ 225.00  | \$ --                            | --                        |
| Louisiana Tax Commission                            | \$ 74,406.00                       | \$ --  | \$ --                            | --                        |
| Louisiana Universities Marine Consortium            | \$ 795,890.36                      | \$ --  | \$ --                            | --                        |
| Louisiana Workforce Commission                      | \$ 349,557.77                      | \$ --  | 1,048.00                         | --                        |
| Northeast Louisiana War Veterans Home               | \$ 169,721.00                      | \$ --  | \$ --                            | --                        |
| Northwest Louisiana War Veterans Home               | \$ 487,185.00                      | \$ --  | \$ --                            | --                        |
| Office of Aircraft Services                         | \$ 212,933.00                      | \$ --  | \$ --                            | --                        |
| Office of Financial Institutions                    | \$ 235,198.00                      | \$ --  | \$ --                            | --                        |
| Office of Group Benefits                            | \$ 317,064.00                      | \$ --  | \$ --                            | --                        |
| Office of Juvenile Justice                          | \$ 22,217.00                       | \$ 908,733.28  | \$ --                            | 479,592.01                |
| Office of Technology Services                       | \$ 8,204.00                        | \$ --  | \$ --                            | --                        |
| Office of Telecommunications Management             | \$ 39,265.23                       | \$ --  | \$ --                            | --                        |
| Prison Enterprises                                  | \$ 550,724.00                      | \$ --  | \$ --                            | --                        |
| Public Service Commission                           | \$ --                              | \$ --  | \$ --                            | 14,640.34                 |
| Recovery School District                            | \$ 449,094.00                      | \$ --  | \$ --                            | 421,965.00                |
| Secretary of State                                  | \$ 1,344,061.00                    | \$ --  | \$ --                            | --                        |
| Southeast Louisiana War Veterans Home               | \$ 518,519.24                      | \$ --  | \$ --                            | --                        |
| Southwest Louisiana War Veterans Home               | \$ 359,393.00                      | \$ --  | \$ --                            | --                        |
| State Activities                                    | \$ 2,415.00                        | \$ --  | \$ --                            | 399.00                    |
| STO - State Bond Commission                         | \$ 72,494.85                       | \$ --  | \$ --                            | --                        |
| Subgrantee Assistance                               | \$ --                              | \$ --  | 15,395.00                        | --                        |
| WLF Accounts Receivable                             | \$ --                              | \$ --  | \$ --                            | 57,894.00                 |
| <b>Total for State Agencies</b>                     | <b>\$ 238,506,030.45</b>           | <b>\$ 224,347,391.77</b>                                 | <b>\$ 75,581,457.00</b>          | <b>\$ 239,353,593.97</b>  |

STATE OF LOUISIANA  
 Schedule of Accounts Receivable Disposition by Agency  
 For the Quarter April 1 - June 30, 2015

| Agency             | Amt Budgeted<br>for Self-Generated | Amt Estimated<br>to be Retained by<br>State General Fund | Amt Due to<br>Federal Government | Amt Due to<br>Other Funds |
|--------------------|------------------------------------|--|----------------------------------|---------------------------|
| <b>Grand Total</b> | \$ 453,376,972.83                  | \$ 229,624,432.50  | \$ 75,581,457.00                 | \$ 239,353,593.97         |



**STATE OF LOUISIANA**  
**Schedule of the Number of Accounts by Agency**  
**For the Quarter April 1 - June 30, 2015**

| Agency                                    | Current Receivables | Long-Term Receivables | Transferred to AG | Transferred to ODR | Transferred to<br>Outside Collection |
|---|---------------------|-----------------------|-------------------|--------------------|--------------------------------------|
| <b><u>Boards &amp; Commissions</u></b>    |                     |                       |                   |                    |                                      |
| Addictive Disorder Regulatory Authority   | 1                   | 1                     | 1                 | --                 | --                                   |
| LA Board of Veterinary Medicine           | 1                   | --                    | --                | --                 | --                                   |
| LA State Board of Cosmetology             | 27                  | 156                   | --                | --                 | --                                   |
| LA State Board of Medical Examiners       | 85                  | --                    | --                | --                 | --                                   |
| LA Tax Free Shopping Commission           | 257                 | 277                   | --                | --                 | --                                   |
| Louisiana Used Motor Vehicle Commission   | 6                   | 2                     | --                | --                 | --                                   |
| State Board of CPAs of LA                 | 13                  | --                    | --                | --                 | --                                   |
| State Plumbing Board of LA                | 5                   | 10                    | --                | --                 | --                                   |
| <b>Total for Boards &amp; Commissions</b> | <b>395</b>          | <b>446</b>            | <b>1</b>          | <b>--</b>          | <b>--</b>                            |

|  |                |                |              |               |              |
|--|----------------|----------------|--------------|---------------|--------------|
| <b><u>Colleges &amp; Universities</u></b>    |                |                |              |               |              |
| Baton Rouge Community College                | 4,615          | 396            | 1,906        | --            | --           |
| Bossier Parish Community College             | 1,628          | 4,779          | 965          | --            | --           |
| Central LA Technical Community College       | 835            | 40             | --           | --            | --           |
| Delgado Community College                    | 6,785          | 24,631         | --           | 6,363         | --           |
| Grambling State University                   | 1,195          | 588            | --           | --            | --           |
| L.E. Fletcher Technical Community College    | 1,752          | 11             | --           | --            | --           |
| LCTCS -- Louisiana Technical Colleges        | 276            | 353            | --           | --            | --           |
| Louisiana Delta Community College            | 303            | 560            | --           | 87            | --           |
| Louisiana Tech University                    | 1,423          | 235            | 212          | --            | --           |
| LSU - Alexandria                             | 2,567          | 414            | 18           | 337           | --           |
| LSU - Baton Rouge                            | 12,951         | 7,855          | --           | 1,362         | --           |
| LSU - Eunice                                 | 2,116          | 197            | 115          | 64            | --           |
| LSU - Shreveport                             | 594            | 866            | --           | 183           | --           |
| LSU Health Sciences Center - New Orleans     | 7,745          | 3,153          | --           | --            | 16           |
| LSU Health Sciences Center - Shreveport      | 173,841        | 365,273        | --           | --            | --           |
| LSUHSC -- Health Care Services Division      | 8,121          | 135,559        | --           | --            | 4,233        |
| McNeese State University                     | 4,828          | 11,439         | --           | --            | --           |
| Nicholls State University                    | 1,640          | 466            | 148          | --            | --           |
| Northshore Technical Community College       | 137            | 120            | 106          | --            | --           |
| Northwestern State University                | 8,151          | 1,299          | --           | --            | --           |
| Nunez Community College                      | 486            | 174            | --           | --            | --           |
| Pennington Biomed Research Center            | 53             | 25             | --           | --            | --           |
| River Parishes Community College             | 103            | 186            | --           | --            | 118          |
| South Louisiana Community College            | 1,948          | 1,989          | 867          | 626           | --           |
| Southeastern LA University                   | 2,643          | 3,901          | 582          | 400           | --           |
| Southern University - Baton Rouge            | 3,207          | 2,847          | --           | --            | --           |
| Southern University - New Orleans            | 2,878          | 1,646          | 1,062        | 1,014         | --           |
| Southern University - Shreveport             | 1,920          | 2,303          | --           | --            | --           |
| SOWELA Technical Community College           | 653            | 371            | --           | --            | --           |
| University of LA @ Lafayette                 | 3,230          | 341            | --           | --            | --           |
| University of LA @ Monroe                    | 3,234          | 3,969          | 242          | --            | --           |
| University of Louisiana Board of Supervisors | 1              | --             | --           | --            | --           |
| University of New Orleans                    | 1,313          | 2,169          | 118          | --            | --           |
| <b>Total for Colleges &amp; Universities</b> | <b>263,172</b> | <b>578,155</b> | <b>6,341</b> | <b>10,436</b> | <b>4,367</b> |

**State Agencies**

STATE OF LOUISIANA  
Schedule of the Number of Accounts by Agency  
For the Quarter April 1 - June 30, 2015

| Agency  | Current Receivables | Long-Term Receivables | Transferred to AG | Transferred to ODR | Transferred to Outside Collection |
|---|---------------------|-----------------------|-------------------|--------------------|-----------------------------------|
| Administrative Services                             | 12                  | --                    | --                | 1                  | --                                |
| Agriculture and Forestry                            | 81                  | 39                    | --                | --                 | --                                |
| Board of Tax Appeals                                | 50                  | 129                   | --                | --                 | --                                |
| Coastal Protection and Restoration Authority        | --                  | --                    | --                | --                 | --                                |
| CRT Accounts Receivable                             | 2                   | --                    | --                | 72                 | --                                |
| DED Accounts Receivable                             | 2                   | --                    | --                | --                 | --                                |
| Department of Children and Family Services          | 812                 | 3,923                 | --                | --                 | 8                                 |
| Department of Insurance                             | 57                  | 3                     | 14                | --                 | --                                |
| Department of Revenue                               | 90,978              | 97,609                | --                | --                 | 61,862                            |
| Department of Veterans Affairs                      | 20                  | 11                    | --                | --                 | --                                |
| DEQ Accounts Receivable                             | 918                 | 13,929                | --                | --                 | --                                |
| DHH Accounts Receivable                             | 11,710              | 15,711                | --                | --                 | 8,311                             |
| District Attorneys and Assistant District Attorneys | 3                   | --                    | --                | --                 | --                                |
| Division of Administration                          | 21                  | 5                     | --                | --                 | 1                                 |
| DNR-Office of Coastal Restoration and Management    | 81                  | 331                   | --                | --                 | 145                               |
| DNR-Office of Conservation                          | 101                 | 335                   | --                | --                 | 107                               |
| DNR-Office of Mineral Resources                     | 51                  | 38                    | --                | --                 | --                                |
| DNR-Office of the Secretary                         | 14                  | 77                    | --                | --                 | 27                                |
| DOC Accounts Receivable                             | 40,183              | 29,726                | --                | --                 | --                                |
| DOTD Accounts Receivable                            | 13,186              | 3,545                 | 179               | --                 | --                                |
| DPS Accounts Receivable                             | 311                 | 2,797                 | --                | 5                  | --                                |
| Ethics Administration                               | 913                 | 184                   | 116               | --                 | --                                |
| Federal Property Assistance                         | 22                  | --                    | --                | --                 | --                                |
| Louisiana Educational Television Authority          | 29                  | 2                     | --                | --                 | --                                |
| Louisiana Property Assistance Agency                | 23                  | 1                     | --                | --                 | --                                |
| Louisiana School for the Deaf & Visually Impaired   | 189                 | --                    | --                | --                 | --                                |
| Louisiana Stadium and Exposition District           | 61                  | 6                     | --                | --                 | --                                |
| Louisiana State Racing Commission                   | 10                  | 7                     | --                | --                 | --                                |
| Louisiana Tax Commission                            | 20                  | 69                    | --                | --                 | --                                |
| Louisiana Universities Marine Consortium            | 18                  | 24                    | --                | --                 | --                                |
| Louisiana Workforce Commission                      | --                  | 24                    | --                | 1                  | --                                |
| Northeast Louisiana War Veterans Home               | 121                 | 61                    | --                | --                 | --                                |
| Northwest Louisiana War Veterans Home               | 132                 | 204                   | --                | --                 | 13                                |
| Office of Aircraft Services                         | 4                   | 3                     | --                | --                 | --                                |
| Office of Financial Institutions                    | 46                  | 27                    | --                | --                 | --                                |
| Office of Group Benefits                            | --                  | 107                   | --                | --                 | --                                |
| Office of Juvenile Justice                          | 296                 | 3,212                 | --                | --                 | --                                |
| Office of Technology Services                       | 8                   | 5                     | --                | --                 | --                                |
| Office of Telecommunications Management             | 105                 | 2                     | --                | --                 | --                                |
| Prison Enterprises                                  | 54                  | 11                    | --                | --                 | 1                                 |
| Public Service Commission                           | 5                   | 8                     | --                | --                 | --                                |
| Recovery School District                            | 23                  | 230                   | --                | --                 | --                                |
| Secretary of State                                  | 37                  | --                    | --                | --                 | --                                |
| Southeast Louisiana War Veterans Home               | 299                 | 26                    | --                | --                 | --                                |
| Southwest Louisiana War Veterans Home               | 89                  | 110                   | --                | --                 | --                                |
| State Activities                                    | 8                   | 52                    | --                | 6                  | --                                |
| STO - State Bond Commission                         | 20                  | 1                     | --                | --                 | --                                |
| Subgrantee Assistance                               | 6                   | --                    | --                | --                 | --                                |
| WLF Accounts Receivable                             | 22                  | 52                    | --                | --                 | --                                |
| <b>Total for State Agencies</b>                     | <b>161,153</b>      | <b>172,636</b>        | <b>309</b>        | <b>85</b>          | <b>70,475</b>                     |

STATE OF LOUISIANA  
Schedule of the Number of Accounts by Agency  
For the Quarter April 1 - June 30, 2015

| Agency             | Current Receivables | Long-Term Receivables | Transferred to AG | Transferred to ODR | Transferred to<br>Outside Collection |
|--------------------|---------------------|-----------------------|-------------------|--------------------|--------------------------------------|
| <b>Grand Total</b> | 424,720             | 751,237               | 6,651             | 10,521             | 74,842                               |

STATE OF LOUISIANA  
 Schedule of Detail Account Balances by Agency  
 for Beginning Balance, Collections, and Ending Balance  
 For the Quarter April 1 - June 30, 2015

| Agency                                       | Total Beginning Balance<br>(Current and Long-Term) | Total Collections<br>(Current and Long-Term) | Total Ending Balance<br>(Current and Long-Term) |
|--|--|--|---|
| <b><u>Boards &amp; Commissions</u></b>       |  |  |   |
| Addictive Disorder Regulatory Authority      | \$ 11,400.00                                       | \$ --  | \$ 8,829.38                                     |
| LA Board of Veterinary Medicine              | \$ --  | \$ 6,525.92                                  | \$ --   |
| LA State Board of Cosmetology                | \$ 13,564.00                                       | \$ 1,285.00                                  | \$ 13,449.00                                    |
| LA State Board of Medical Examiners          | \$ 244,687.00                                      | \$ 215.00                                    | \$ 278,755.67                                   |
| LA Tax Free Shopping Commission              | \$ 320,487.00                                      | \$ 497,131.65                                | \$ 994,690.35                                   |
| Louisiana Used Motor Vehicle Commission      | \$ 135,100.00                                      | \$ 82,450.00                                 | \$ 86,100.00                                    |
| State Board of CPAs of LA                    | \$ 136,703.00                                      | \$ 9,035.00                                  | \$ 137,795.00                                   |
| State Plumbing Board of LA                   | \$ 2,790.00  | \$ 1,055.00                                  | \$ 2,695.00                                     |
| <b>Total for Boards &amp; Commissions</b>    | <b>\$ 864,731.00</b>                               | <b>\$ 597,697.57</b>                         | <b>\$ 1,522,314.40</b>                          |
| <b><u>Colleges &amp; Universities</u></b>    |  |  |   |
| Baton Rouge Community College                | \$ 13,110,643.00                                   | \$ 2,428,665.00                              | \$ 10,990,803.00                                |
| Bossier Parish Community College             | \$ 4,632,371.00                                    | \$ 3,148,064.00                              | \$ 5,783,996.00                                 |
| Central LA Technical Community College       | \$ 1,806,965.00                                    | \$ 3,131,729.00                              | \$ 1,355,569.00                                 |
| Delgado Community College                    | \$ 9,843,597.00                                    | \$ 6,063,752.00                              | \$ 7,566,152.00                                 |
| Grambling State University                   | \$ 5,223,267.99                                    | \$ 4,450,045.93                              | \$ 5,256,798.79                                 |
| L.E. Fletcher Technical Community College    | \$ 866,862.00                                      | \$ 3,240,084.00                              | \$ 724,796.00                                   |
| LCTCS -- Louisiana Technical Colleges        | \$ 451,555.10                                      | \$ 110,742.13                                | \$ 475,056.45                                   |
| Louisiana Delta Community College            | \$ 1,851,687.00                                    | \$ 557,445.07                                | \$ 1,451,922.18                                 |
| Louisiana Tech University                    | \$ 4,181,288.00                                    | \$ 14,672,758.00                             | \$ 4,748,144.00                                 |
| LSU - Alexandria                             | \$ 3,758,518.00                                    | \$ 1,187,838.00                              | \$ 7,411,943.00                                 |
| LSU - Baton Rouge                            | \$ 31,216,574.97                                   | \$ 36,053,696.65                             | \$ 29,889,935.86                                |
| LSU - Eunice                                 | \$ 1,190,297.00                                    | \$ 646,923.00                                | \$ 3,193,110.00                                 |
| LSU - Shreveport                             | \$ 1,635,131.00                                    | \$ 1,446,924.00                              | \$ 1,685,153.00                                 |
| LSU Health Sciences Center - New Orleans     | \$ 35,455,707.00                                   | \$ 61,103,175.00                             | \$ 44,439,609.00                                |
| LSU Health Sciences Center - Shreveport      | \$ 13,096,377.00                                   | \$ 3,155,888.00                              | \$ 12,754,540.00                                |
| LSUHSC -- Health Care Services Division      | \$ 3,778,543.00                                    | \$ 1,883,833.00                              | \$ 4,105,953.00                                 |
| McNeese State University                     | \$ 5,386,354.37                                    | \$ 7,488,522.15                              | \$ 3,726,181.23                                 |
| Nicholls State University                    | \$ 3,698,107.01                                    | \$ 11,217,272.85                             | \$ 3,107,340.65                                 |
| Northshore Technical Community College       | \$ 648,078.68                                      | \$ 288,532.00                                | \$ 332,158.68                                   |
| Northwestern State University                | \$ 28,327,201.00                                   | \$ 5,113,240.00                              | \$ 24,823,436.00                                |
| Nunez Community College                      | \$ 510,880.00                                      | \$ 300,347.00                                | \$ 210,613.00                                   |
| Pennington Biomed Research Center            | \$ 2,039,908.00                                    | \$ 3,267,977.00                              | \$ 1,975,786.00                                 |
| River Parishes Community College             | \$ 184,390.00                                      | \$ 10,007.00                                 | \$ 204,484.00                                   |
| South Louisiana Community College            | \$ 2,841,036.00                                    | \$ 855,422.00                                | \$ 2,877,064.00                                 |
| Southeastern LA University                   | \$ 5,209,616.96                                    | \$ 9,253,550.31                              | \$ 3,949,745.37                                 |
| Southern University - Baton Rouge            | \$ 8,979,459.00                                    | \$ 12,323,471.00                             | \$ 5,494,857.00                                 |
| Southern University - New Orleans            | \$ 4,592,947.73                                    | \$ 969,591.00                                | \$ 2,798,371.73                                 |
| Southern University - Shreveport             | \$ 3,112,370.00                                    | \$ 2,275,517.00                              | \$ 4,732,734.00                                 |
| SOWELA Technical Community College           | \$ 574,107.00                                      | \$ 1,130,534.00                              | \$ 653,306.00                                   |
| University of LA @ Lafayette                 | \$ 4,540,843.00                                    | \$ 4,230,180.00                              | \$ 7,593,621.00                                 |
| University of LA @ Monroe                    | \$ 5,044,646.00                                    | \$ 9,210,215.00                              | \$ 8,090,633.00                                 |
| University of Louisiana Board of Supervisors | \$ 610.00  | \$ --  | \$ 610.00                                       |
| University of New Orleans                    | \$ 9,794,483.68                                    | \$ 12,973,477.75                             | \$ 6,221,245.77                                 |
| <b>Total for Colleges &amp; Universities</b> | <b>\$ 217,584,422.49</b>                           | <b>\$ 224,189,418.84</b>                     | <b>\$ 218,625,668.71</b>                        |
| <b><u>State Agencies</u></b>                 |  |  |   |
| Administrative Services                      | \$ 14,281.00                                       | \$ 60,345.00                                 | \$ 11,779.00                                    |

STATE OF LOUISIANA  
 Schedule of Detail Account Balances by Agency  
 for Beginning Balance, Collections, and Ending Balance  
 For the Quarter April 1 - June 30, 2015

| Agency  | Total Beginning Balance<br>(Current and Long-Term) | Total Collections<br>(Current and Long-Term) | Total Ending Balance<br>(Current and Long-Term) |
|---|--|--|---|
| Agriculture and Forestry                            | \$ 449,661.00                                      | \$ 1,132,548.00                              | \$ 173,754.00                                   |
| Board of Tax Appeals                                | \$ 10,749.00                                       | \$ 2,098.00                                  | \$ 10,392.00                                    |
| Coastal Protection and Restoration Authority        | \$ 6.00  | \$ 875.00                                    | \$ --   |
| CRT Accounts Receivable                             | \$ 7,648.00  | \$ --  | \$ 129.00                                       |
| DED Accounts Receivable                             | \$ 554,114.54                                      | \$ 46,145.36                                 | \$ 435,452.38                                   |
| Department of Children and Family Services          | \$ 256,173,696.00                                  | \$ 49,504,969.00                             | \$ 256,952,358.00                               |
| Department of Insurance                             | \$ 91,439.00                                       | \$ 15,482.00                                 | \$ 1,344,318.00                                 |
| Department of Revenue                               | \$ 178,184,745.15                                  | \$ 47,243,295.92                             | \$ 221,414,874.60                               |
| Department of Veterans Affairs                      | \$ 73,758.00                                       | \$ 37,593.00                                 | \$ 52,142.00                                    |
| DEQ Accounts Receivable                             | \$ 7,006,792.00                                    | \$ 3,340,804.54                              | \$ 5,433,493.62                                 |
| DHH Accounts Receivable                             | \$ 211,602,019.00                                  | \$ 2,345,118.00                              | \$ 213,248,997.00                               |
| District Attorneys and Assistant District Attorneys | \$ --  | \$ --  | \$ 4,431.46                                     |
| Division of Administration                          | \$ 122,321.00                                      | \$ 126,647.00                                | \$ 95,908.00                                    |
| DNR-Office of Coastal Restoration and Management    | \$ 348,653.00                                      | \$ 297,204.00                                | \$ 287,795.00                                   |
| DNR-Office of Conservation                          | \$ 456,044.00                                      | \$ 679,253.00                                | \$ 277,676.00                                   |
| DNR-Office of Mineral Resources                     | \$ 225,996.00                                      | \$ 668,868.00                                | \$ 74,698.00                                    |
| DNR-Office of the Secretary                         | \$ 336,723.00                                      | \$ 339,219.00                                | \$ 193,505.00                                   |
| DOC Accounts Receivable                             | \$ 53,685,266.00                                   | \$ 2,770,986.00                              | \$ 58,992,442.00                                |
| DOTD Accounts Receivable                            | \$ 7,143,221.00                                    | \$ 10,092,054.00                             | \$ 7,923,183.00                                 |
| DPS Accounts Receivable                             | \$ 1,295,329.00                                    | \$ 861,381.00                                | \$ 1,137,878.00                                 |
| Ethics Administration                               | \$ 1,189,854.50                                    | \$ 110,799.00                                | \$ 1,180,575.30                                 |
| Federal Property Assistance                         | \$ 46,421.00                                       | \$ 337,176.00                                | \$ 96,726.00                                    |
| Louisiana Educational Television Authority          | \$ 95,178.65                                       | \$ 231,326.71                                | \$ 115,734.01                                   |
| Louisiana Property Assistance Agency                | \$ 263,189.00                                      | \$ 460,471.00                                | \$ 28,953.00                                    |
| Louisiana School for the Deaf & Visually Impaired   | \$ 1,420.00  | \$ 3,190.00                                  | \$ 380.74                                       |
| Louisiana Stadium and Exposition District           | \$ 101,432.00                                      | \$ 399,437.00                                | \$ 325,764.00                                   |
| Louisiana State Racing Commission                   | \$ 17,475.00                                       | \$ 1,025.00                                  | \$ 67,125.00                                    |
| Louisiana Tax Commission                            | \$ 99,563.00                                       | \$ 57,778.00                                 | \$ 74,406.00                                    |
| Louisiana Universities Marine Consortium            | \$ 501,352.00                                      | \$ 856,903.12                                | \$ 795,890.36                                   |
| Louisiana Workforce Commission                      | \$ 390,965.38                                      | \$ 6,822.75                                  | \$ 350,605.77                                   |
| Northeast Louisiana War Veterans Home               | \$ 223,889.00                                      | \$ 722,712.00                                | \$ 169,721.00                                   |
| Northwest Louisiana War Veterans Home               | \$ 3,458,717.00                                    | \$ 705,375.00                                | \$ 487,185.00                                   |
| Office of Aircraft Services                         | \$ 25,509.00                                       | \$ 172,768.00                                | \$ 212,933.00                                   |
| Office of Financial Institutions                    | \$ 234,385.00                                      | \$ 194,521.00                                | \$ 235,198.00                                   |
| Office of Group Benefits                            | \$ 328,713.00                                      | \$ 3,158.00                                  | \$ 317,064.00                                   |
| Office of Juvenile Justice                          | \$ 1,237,837.84                                    | \$ 44,906.43                                 | \$ 1,410,542.29                                 |
| Office of Technology Services                       | \$ 5,905.00  | \$ 6,999.00                                  | \$ 8,204.00                                     |
| Office of Telecommunications Management             | \$ 57,268.00                                       | \$ 126,434.44                                | \$ 39,265.23                                    |
| Prison Enterprises                                  | \$ 579,893.00                                      | \$ 1,354,854.00                              | \$ 550,724.00                                   |
| Public Service Commission                           | \$ 15,674.67                                       | \$ 1,034.33                                  | \$ 14,640.34                                    |
| Recovery School District                            | \$ 647,315.00                                      | \$ 440,586.00                                | \$ 871,059.00                                   |
| Secretary of State                                  | \$ 90,906.00                                       | \$ 1,389,035.00                              | \$ 1,344,061.00                                 |
| Southeast Louisiana War Veterans Home               | \$ 428,123.49                                      | \$ 755,516.73                                | \$ 518,519.24                                   |
| Southwest Louisiana War Veterans Home               | \$ 470,258.00                                      | \$ 760,299.00                                | \$ 359,393.00                                   |
| State Activities                                    | \$ 2,390.00  | \$ --  | \$ 2,814.00                                     |
| STO - State Bond Commission                         | \$ 92,180.15                                       | \$ 192,284.40                                | \$ 72,494.85                                    |
| Subgrantee Assistance                               | \$ 15,580.00                                       | \$ 185.00                                    | \$ 15,395.00                                    |
| WLF Accounts Receivable                             | \$ 860,527.50                                      | \$ 2,631.00                                  | \$ 57,894.00                                    |
| <b>Total for State Agencies</b>                     | <b>\$ 729,264,383.87</b>                           | <b>\$ 128,903,113.73</b>                     | <b>\$ 777,788,473.19</b>                        |
| <b>Grand Total</b>                                  | <b>\$ 947,713,537.36</b>                           | <b>\$ 353,690,230.14</b>                     | <b>\$ 997,936,456.30</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 No. 61, *The Financial Reporting Entity: Omnibus* an amendment of GASB Statements No. 14 and 34.
- B. Purpose – Quarterly Accounts Receivable Reporting is necessary to provide a summary of the status of the State’s receivables and related collections activity by agency. The primary purpose of this report is to provide information concerning the State’s receivables in order to determine the effectiveness of state agency receivables management. Receivables management consists of accounting for outstanding receivables, collection of receivables owed the State, and methods to minimize the amounts “estimated to be uncollectible”.
- C. Basis of Accounting – Accounts Receivable are recognized when goods are delivered or services are performed but collection has not occurred or when an amount to be claimed by the State as future cash can be reasonably estimated. These reports include only those amounts identifiable for each quarter. Receivables are reported by revenue source, for example, amounts due from vendors, receivables from individuals, and major state revenue items such as sales tax and severance tax. Receivables are reported at gross (net of contractual agreements, corrections, errors, discounts and other adjustments) with no provision for allowance for uncollectible receivables. This report does not include receivables due under the Louisiana Employment Security Law because of the enabling legislation. In addition, receivables from the federal government are not included, as the collectibility of these receivables is assured. Also, the report does not include inter-agency or intra-agency receivables.
- D. Presentation – This report consist of 6 schedules – accounts receivable summary, current receivables activity, long-term receivables activity, the disposition of the receivables if the funds were collected, number of accounts, and detail account balances by the report date.
1. Accounts Receivable Summary – This schedule summarizes the status of the state’s receivables and related collections activity for the report date.
    - Beginning Balance (gross) – prior report date ending balances for current and long-term receivables.
    - Additions (net of contractual agreements) – new billing invoices/receivables during the quarter.

STATE OF LOUISIANA  
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

- Reclassification from Current to Long-Term – receivables that are 181 days old and moved from current to long-term. These two amounts must zero out on the summary page.
  - Collections – amount of monies collected/received for this report date.
  - Transferred to Attorney General’s Office – receivables that the agency has not been able to collect within 60 days and require additional collection assessment to determine collectibility.
  - Transferred to Office of Debt Recovery – receivables over 3 years old that are still deemed to be collectible and will be assessed for a more aggressive collection process.
  - Transferred to Outside Collection – receivables over 3 years old that are still deemed to be collectible and will be assigned to a collection agency for a more aggressive collection process upon state contract agreement.
  - Ending Balance – the ending balance of the current and long-term receivable for this report date.
  - Total Receivables – the sum of the “total/balance of receivables” of beginning balance and additions for the quarter.
  - Total Collections – the sum of monies collected for 1-90 days, 90-180 days, and over 180 days.
  - Disposition of Receivables – provides the disposition of the state’s accounts receivable ending balance according to how the receivables will be allocated.
2. Current Receivable Activity by Agency – This schedule provides the activity for the receivables that are 1 to 180 days old.
  3. Long-Term Receivable Activity by Agency – This schedule provides the activity for receivables that are between 181 days and 3 years old.
  4. Disposition of the Receivables by Agency, if the funds were collected – This schedule provides information on the ending balance by identifying how the receivables would be allocated, if collected.
  5. Number of Accounts by Agency – This schedule provides for the number of accounts according to current, long-term, transferred to an third party collection service such as Attorney General’s Office, centralized government agency, or a private agency.

STATE OF LOUISIANA  
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

6. Detail Account Balances by Agency – This schedule provides the composite totals of current and long-term receivables for beginning balances, collections, and ending balances.

E. Accounts Receivable Quarterly Report:

1. This report is a performance report of the debt owed to the state and it is not intended to be a financial statement presentation in accordance with Government GAAP reporting. This report should be used for its intended purpose by the current law, LRS 39:79(C).
2. This report represents the complete accounts receivable cycle (beginning balance, additions, collections, and ending balance), the disposition of the receivable, and the number of accounts that have not been collected.
3. This report does not allow the agency to report their receivables based on an estimated uncollectible amount but to report their receivables at gross with the exception of Louisiana State University Health Sciences Centers which includes Health Care Service Division, Shreveport, and New Orleans. These centers report their receivables net of their healthcare contractual agreements with insurance companies.
4. This report presents three years of accounts receivable activity and separates the accounts into two sections. The first section are accounts that are within the normal collection cycle and should be collected within a reasonably short period of time, while the second section are accounts that will probably be transferred to a third party collection service.
5. Since this report does not report receivables that exceeds the 3 years reporting requirements, 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 uncollectible by the agency or exceeds the 3 years reporting requirements of this report 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, Office of Debt Recovery, or a private collection agency.

G. Other Disclosures:

1. The amount for the Louisiana State University Health Sciences Center, Health Care Services Division, includes amounts for seven of the state’s general medical facilities while LSUHSC-Shreveport includes amounts for three of the state’s general medical



STATE OF LOUISIANA  
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

facilities.

- The Health Care Services Division has transitioned five of the seven state's general medical facilities to a public-private partnership agreement. These are Earl K. Long Hospital in Baton Rouge, Interim LSU Public Hospital in New Orleans, Leonard J. Chabert Medical Center in Houma, University Medical Center in Lafayette, and W. O. Moss Regional Medical Center in Lake Charles.
2. The amount for the Louisiana Community and Technical College System – Louisiana Technical College (LTC) has transitioned 45 of the 47 vocational technical colleges to an existing community college or created a Technical Community College in a specific region. LTC comprises Northwest Louisiana Technical College and South Central Louisiana Technical College.