



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

March 7, 2012

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

Dear Senator Donahue:

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

Attached is the Accounts Receivable Report for the quarter ended September 30, 2011. Not included in the report are the Judiciary and the Legislature. In a letter dated March 6, 1997, from the Second Circuit Court of Appeal, Louisiana Revised Statute (LRS) 39:4 (B) is cited, which states that the Judiciary and the Legislature do not fall under the jurisdiction of the Division of Administration. The House of Representatives and the Senate have cited LRS 39:2(1) which gives the definition of a state agency. Both the House of Representatives and the Senate contend that the reporting requirement is not applicable to them, as they are not state agencies.

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

The new report consists of: a Schedule of Accounts Receivable for the State, a Schedule of Current Receivables Activity by Agency, a Schedule of Long-Term Receivables Activity by Agency, a Schedule of Accounts Receivable Disposition by Agency, and a Schedule of Accounts Receivable Composite Totals by Agency. These schedules are explained in the "background section" of this report.

The Honorable Jack Donahue  
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The accounts receivable write-off reported this quarter is \$25,227,930 and is reported in the long-term section of the report only. These write-offs represent the amounts that are uncollectible by the agency and/or exceed the 3 year reporting period required of the receivables report. The Department of Health and Hospitals reported 66.7% of the total write-offs this quarter due to the receivables being uncollectible and continuing collection efforts not being cost effective. Grambling State University reported 26.8% of the total write-offs this quarter due to the 3 year reporting period limitation.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Paul W. Rainwater". The signature is fluid and cursive, with a large, stylized initial "P" and a long, sweeping horizontal stroke at the end.

Paul W. Rainwater  
Commissioner of Administration

PWR/AA/kbp

Enclosure

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



# STATE OF LOUISIANA RECEIVABLES REPORT

For the Quarter Ended September 30, 2011

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**Paul W. Rainwater**  
**Commissioner of Administration**

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STATE OF LOUISIANA  
QUARTERLY ACCOUNTS RECEIVABLE REPORT

Background

Louisiana Revised Statute 39:79(C) mandated (1) the reporting of accounts receivable information by major revenue source, age, collectibility, and by all relevant billing and collection activity on receivables and debt owed the State by state agencies and component reporting units on a quarterly basis; (2) the development of the format for reporting this information; and (3) the maintenance of detailed data included in the report sufficient to analyze such receivables and the effectiveness of the collection procedures by each state agency and component reporting unit. These agencies are to submit a reporting package no later than 45 days after the end of each quarter. In December 2009, new reporting requirements and schedules were established starting with the March 2010 quarter. The new quarterly reporting package for the agencies contains the following schedules:

Current Receivables (up to 180 days) – This schedule requires the reporting of the activity in two sections. The first section includes, by revenue source, the beginning balance (net of contractual agreements, corrections, errors, discounts, and other adjustments), additions, collections activity, amount over 180 days-moved to long-term receivables, and ending balance.

Long-Term Receivables (over 180 days but less than 3 years) – This schedule requires the reporting of the activity in two sections. The first section includes, by revenue source, beginning balance (net of contractual agreements, corrections, errors, discounts and other adjustments), amount moved from current receivables during the quarter, collections activity, write-offs, amount transferred to outside collections, and ending balance. Receivables over the 3 years are no longer reported as long-term receivables but are transferred to an outside collection service or written off for reporting purposes and are not shown in this report.

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

Quarterly Write-off Disclosure – This schedule requires the disclosure, by revenue source, of accounts written off during the quarter with a specific reason as to why there was a write-off of the account(s). Write-offs authorize a state agency or reporting component unit to transfer an account to a dormant file and discontinue reporting the receivable, but it does not constitute a forgiveness of the debt. The authorized quarterly

write-offs are determined within each agency by their board or committee. It is presented only in the long-term receivables section of the report.

**New Reporting Requirements** – The new Accounts Receivable report for the agencies has several changes as follows:

1. Report receivables according to current and long-term receivables by agency,
2. Report the quarter activity by agency,
3. Report the disposition of the receivables by agency, if collected,
4. Changed from five schedules to three schedules,
5. No allowance for estimated uncollectible amounts, and
6. Changed the timeframe of the receivables from unlimited reporting to reporting only three years of outstanding receivables.

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

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

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

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

**STATE OF LOUISIANA**  
**Accounts Receivable Summary**  
**For the Quarter Ended 09/30/2011**

	Current Receivables (Under 180 days)	Long-Term Receivables (Over 180 days)	Total/Balance of Receivables
06/30/2011 Balance (gross)	\$ 748,648,619	\$ 721,619,836	\$ 1,470,268,455
Additions (net of contractual agreements, discounts etc.)	1,527,045,236	--	1,527,045,236
Reclassification from Current to Long-Term	(168,046,506)	168,046,506	--
Collections:			
1-90 days	943,275,677	--	943,275,677
90 -180 days	584,676,036	--	584,676,036
Over 180 days	--	112,353,741	112,353,741
Write-offs	--	25,227,930	25,227,930
Transferred to Outside Collection	--	15,740,629	15,740,629
09/30/2011 Balance of Receivables	<u>\$ 579,695,636</u>	<u>\$ 736,344,042</u>	<u>\$ 1,316,039,678</u>
Total Receivables for the Quarter (Current and Long-Term)			\$ 2,997,313,691
Total Collections for the Quarter (Current and Long-Term)			\$ 1,640,305,454

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

Amount Budgeted for Self-Generated	\$ 323,520,700
Amount Estimated to be Retained by State General Fund	550,506,200
Amount Due to the Federal Government	190,415,520
Amount Due to Other (Statutory Dedicated Funds or Nonstate)	<u>251,597,258</u>
	<u>\$ 1,316,039,678</u>

See Details on pages 4-12

**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 09/30/2011**

Agency	06/30/2011 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	09/30/2011 Balance (Under 180 days)
			1-90 days	91-180 days		
<b>Boards &amp; Commissions</b>						
Board of Certified Public Accountants	\$ 41,930	\$ 14,189	\$ 18,964	\$ --	\$ --	37,155
State Plumbing Board of Louisiana	730	30	--	90	320	350
LA Used Motor Vehicle Commission	23,500	32,700	14,725	20,100	2,000	19,375
LA State Board of Veterinary Medicine	--	1,910	1,910	--	--	--
Louisiana Tax Free Shopping Commission	448,166	414,977	159,634	440,921	3,124	259,464
Louisiana State Board of Cosmetology	2,825	1,905	250	485	1,780	2,215
<b>Total Boards &amp; Commissions</b>	<b>\$ 517,151</b>	<b>\$ 465,711</b>	<b>\$ 195,483</b>	<b>\$ 461,596</b>	<b>\$ 7,224</b>	<b>\$ 318,559</b>
<b>Colleges &amp; Universities</b>						
LSU - Baton Rouge	\$ 15,437,614	\$ 100,948,315	\$ 57,406,615	\$ 4,788,193	\$ 448,696	\$ 53,742,425
LSU - Alexandria	3,149,669	8,708,922	6,805,094	3,797,961	164,823	1,090,713
University of New Orleans	5,713,949	55,707,328	55,554,756	620,213	422,106	4,824,202
LSU Health Sciences Center - New Orleans	16,241,300	6,827,207	15,012,898	437,403	113,962	7,504,244
LSU - Eunice	3,671,730	1,232,297	67,037	16,026	4,472	4,816,492
LSU - Shreveport	397,646	7,526,845	7,342,795	4,178	104,196	473,322
Pennington Biomedical Research Center	129,319	1,153,943	6,132	--	100	1,277,030
LSU Health Sciences Center - HCSD	13,757,816	17,568,008	3,025,811	1,437,909	13,416,915	13,445,189
LSU Health Sciences Center - Shreveport	9,324,716	18,584,805	11,949,054	--	3,690,426	12,270,041
Baton Rouge Community College	7,234,872	--	3,642,414	--	--	3,592,458
Southern University - Baton Rouge	1,143,377	147,351,259	144,844,563	92	339,949	3,310,032
Southern University - New Orleans	230,161	5,981,566	5,001,002	270,491	443,015	497,219
Southern University - Shreveport	960,362	10,705,358	10,527,168	--	267,152	871,400
Nicholls State University	3,690,597	61,950,096	63,777,391	133,772	170,631	1,558,899
Grambling State University	2,553,479	44,566,889	41,665,977	820,578	407,576	4,226,237
Louisiana Tech University	3,963,508	39,150,884	40,809,898	47,776	128,898	2,127,820
McNeese State University	2,405,845	20,927,350	20,303,778	668,927	755,885	1,604,605
University of Louisiana @ Monroe	3,681,009	41,897,546	40,233,041	1,781,823	41,261	3,522,430
Northwestern State University	2,868,693	10,032,897	1,813,842	--	642,106	10,445,642
Southeastern Louisiana University	1,342,534	52,172,176	46,108,212	2,615,301	673,260	4,117,937
University of Louisiana @ Lafayette	2,883,522	1,910,223	3,399,197	--	--	1,394,548
Delgado Community College	12,840,517	1,594,123	7,205,438	27,634	2,253,208	4,948,360
Nunez Community College	35,119	426,935	--	46,877	23,191	391,986
Bossier Parish Community College	1,449,544	8,268,933	1,924,872	291,889	1,655,215	5,846,501
South Louisiana Community College	2,294,493	2,662,813	4,373,008	705	--	583,593
River Parishes Community College	50,707	26,661	7,268	2,000	4,062	64,038
Louisiana Delta Community College	84,450	442,806	--	51,535	25,370	450,351
LCTCS - Louisiana Technical College	574,966	1,979,333	471,955	85,315	14,736	1,982,293
L E Fletcher Technical Community College	33,557	42,810	49,168	--	--	27,199
SOWELA Technical Community College	1,511,875	391,365	280,773	120,426	--	1,502,041
Northshore Technical Community College	--	149,113	9,596	4,527	36,202	98,788
<b>Total Colleges &amp; Universities</b>	<b>\$ 119,656,946</b>	<b>\$ 670,888,806</b>	<b>\$ 593,618,753</b>	<b>\$ 18,071,551</b>	<b>\$ 26,247,413</b>	<b>\$ 152,608,035</b>



**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 09/30/2011**

Agency	06/30/2011 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	09/30/2011 Balance (Under 180 days)
			1-90 days	91-180 days		
<b>State Agencies</b>						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	711	--	--	--	711	--
Louisiana Tax Commission	45,850	--	--	--	45,850	--
Division of Administration	171,135	285,299	69,434	52,546	20,609	313,845
Office of Coastal Protection & Restoration	46	1,893	1,893	--	--	46
Louisiana Stadium & Exposition District	112,634	439,685	438,305	1,236	23,092	89,686
Department of Veterans Affairs	11,708	14,054	5,122	4,119	1,234	15,287
Southwest LA War Veterans Home	258,095	172,149	33,735	90,214	37,284	269,011
Northwest LA War Veterans Home	422,828	787,196	416,402	50,835	124,731	618,056
Southeast LA War Veterans Home	169,408	212,560	64,580	23,892	--	293,496
Secretary of State	647,646	23,937	666,391	--	--	5,192
Office of Attorney General	1,132,626	1,222,366	274,158	390,192	838,668	851,994
State Treasurer	46,493	201,336	123,884	644	14,500	108,801
Public Service Commission	--	5,500	5,000	--	--	500
Agriculture and Forestry	122,213	104,108	136,085	64,485	11,989	13,762
Department of Insurance	802,460	248,155	289,166	8,344	323,391	429,714
LA Economic Development Corporation	1,213,558	15,198	67,500	--	--	1,161,256
Louisiana State Racing Commission	7,640	555	3,285	--	200	4,710
Office of Financial Institutions	140,115	401,851	127,863	75,400	16,038	322,665
Department of Culture, Recreation, & Tourism	598	1,906	1,427	--	25	1,052
Department of Transportation & Development	12,249,056	8,584,481	5,812,918	776,843	1,121,018	13,122,758
Department of Health and Hospitals	241,985,269	114,862,398	42,763,973	108,528,865	29,782,037	175,772,792
Department of Children & Family Services	65,760,201	70,119,914	26,191,765	64,029	41,946,597	67,677,724
Office of Juvenile Justice	203,102	72,185	3,692	6,879	40,259	224,457
Corrections - Adult Probation and Parole	5,322,640	6,907,734	3,367,578	--	3,282,155	5,580,641
Department of Public Safety	921,362	3,573,088	2,982,280	62,691	63,664	1,385,815
DNR - Office of the Secretary	442,404	653,292	414,644	63,385	3,550	614,117
DNR - Office of Conservation	1,483,710	1,062,867	591,561	43,879	47,500	1,863,637
DNR - Office of Mineral Resources	3,844,339	2,553,086	1,817,473	57,555	16,888	4,505,509
DNR - Office of Coastal Management	516,020	223,611	90,917	7,408	95,584	545,722
Department of Revenue	284,968,695	585,885,396	218,796,564	454,072,352	61,988,081	135,997,094
Louisiana Workforce Commission	1,106,767	1,441,144	255	--	1,008,175	1,539,481
Department of Wildlife and Fisheries	48,036	15,201	2,015	1,272	39,395	20,555
Ethics Administration	162,946	56,368	38,920	17,615	29,755	133,024
LA School For Math Science and the Arts	--	2,275	--	--	--	2,275
Louisiana Educational Television Authority	155,707	875,654	794,471	1,310	--	235,580
Board of Regents	43,566	17,288	9,498	40,372	--	10,984
Louisiana Universities Marine Consortium	45,305	350,694	275,587	48,839	32,923	38,650
DOE - Management and Finance	1,053	497	200	100	140	1,110
DOE - Subgrantee Assistance	131,087	37,986	--	54,783	15,116	99,174
DOE - Recovery School District	1,353,835	1,163,068	859,824	389,420	781,955	485,704

**STATE OF LOUISIANA**  
**Schedule of Current Receivables Activity by Agency**  
**For the Quarter Ended 09/30/2011**

Agency	06/30/2011 Balance (Under 180 days)	Additions	Collections		Moved to Long-Term Receivables	09/30/2011 Balance (Under 180 days)
			1-90 days	91-180 days		
DOE - Special School District	--	--	--	--	--	--
Office of Group Benefits	123,924	78,739	--	--	--	202,663
Office of Risk Management	--	--	--	--	--	--
Administrative Services	39	385	288	39	--	97
Louisiana Property Assistance Agency	282,628	511,332	488,319	281,503	--	24,138
Federal Property Assistance Agency	120,538	537,010	406,930	117,280	--	133,338
Office of Telecommunications Management	56,037	154,729	149,660	1,705	--	59,401
Prison Enterprises	258,850	2,670,886	2,247,159	--	20,385	662,192
Office of Aircraft Services	22,063	34,701	2,274	20,947	1,115	32,428
Department of Environmental Quality	1,559,579	49,106,942	38,628,446	721,911	17,255	11,298,909
District Attorneys and Assistants	--	--	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 628,474,522</b>	<b>\$ 855,690,719</b>	<b>\$ 349,461,441</b>	<b>\$ 566,142,889</b>	<b>\$ 141,791,869</b>	<b>\$ 426,769,042</b>
<b>Grand Total</b>	<b>\$ 748,648,619</b>	<b>\$ 1,527,045,236</b>	<b>\$ 943,275,677</b>	<b>\$ 584,676,036</b>	<b>\$ 168,046,506</b>	<b>\$ 579,695,636</b>

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 09/30/2011**

<u>Agency</u>	<u>06/30/2011 Balance (Over 180 days)</u>	<u>Moved from Current Receivables</u>	<u>Collections</u>	<u>Write-offs</u>	<u>Transferred to Outside Collection</u>	<u>09/30/2011 Balance (Over 180 days)</u>
<b><u>Boards &amp; Commissions</u></b>						
Board of Certified Public Accountants	\$ 2,637	\$ --	\$ --	\$ --	\$ --	2,637
State Plumbing Board of Louisiana	3,520	320	650	--	--	3,190
LA Used Motor Vehicle Commission	4,400	2,000	--	--	--	6,400
LA State Board of Veterinary Medicine	--	--	--	--	--	--
Louisiana Tax Free Shopping Commission	26,885	3,124	6,464	--	--	23,545
Louisiana State Board of Cosmetology	6,265	1,780	560	--	--	7,485
<b>Total Boards &amp; Commissions</b>	<b>\$ 43,707</b>	<b>\$ 7,224</b>	<b>\$ 7,674</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ 43,257</b>
<b><u>Colleges &amp; Universities</u></b>						
LSU - Baton Rouge	\$ 4,274,844	\$ 448,696	\$ 599,394	\$ --	\$ --	4,124,146
LSU - Alexandria	107,752	164,823	151,328	--	--	121,247
University of New Orleans	2,275,667	422,106	652,291	--	300,802	1,744,680
LSU Health Sciences Center - New Orleans	874,056	113,962	146,439	--	(5,769)	847,348
LSU - Eunice	349,291	4,472	458	--	--	353,305
LSU - Shreveport	321,483	104,196	82,074	--	--	343,605
Pennington Biomedical Research Center	38,206	100	146	--	--	38,160
LSU Health Sciences Center - HCSD	7,233,988	13,416,915	1,006,175	--	12,070,284	7,574,444
LSU Health Sciences Center - Shreveport	4,193,433	3,690,426	6,862,439	--	--	1,021,420
Baton Rouge Community College	--	--	--	--	--	--
Southern University - Baton Rouge	1,951,095	339,949	126,444	--	--	2,164,600
Southern University - New Orleans	1,165,266	443,015	38,142	--	--	1,570,139
Southern University - Shreveport	749,920	267,152	--	--	107,528	909,544
Nicholls State University	1,220,507	170,631	--	--	--	1,391,138
Grambling State University	8,354,796	407,576	1,030,701	6,757,621	408,163	565,887
Louisiana Tech University	491,718	128,898	99,579	--	--	521,037
McNeese State University	1,604,106	755,885	593,784	1,087	--	1,765,120
University of Louisiana @ Monroe	1,738,753	41,261	60,343	167	425,518	1,293,986
Northwestern State University	1,294,559	642,106	418,176	42,277	--	1,476,212
Southeastern Louisiana University	3,342,365	673,260	820,019	--	182,109	3,013,497
University of Louisiana @ Lafayette	71,802	--	--	--	--	71,802
Delgado Community College	6,367,862	2,253,208	1,755,772	--	--	6,865,298
Nunez Community College	228,738	23,191	48,678	--	45,431	157,820
Bossier Parish Community College	204,125	1,655,215	104,529	29,074	1,276,851	448,886
South Louisiana Community College	367,216	--	9,863	--	--	357,353
River Parishes Community College	251,056	4,062	1,870	--	--	253,248
Louisiana Delta Community College	402,785	25,370	42,102	--	--	386,053
LCTCS - Louisiana Technical College	381,572	14,736	24,698	12,021	--	359,589
L E Fletcher Technical Community College	5,079	--	1,110	--	--	3,969
SOWELA Technical Community College	104,975	--	--	--	--	104,975
Northshore Technical Community College	--	36,202	8,705	--	--	27,497
<b>Total Colleges &amp; Universities</b>	<b>\$ 49,967,015</b>	<b>\$ 26,247,413</b>	<b>\$ 14,685,259</b>	<b>\$ 6,842,247</b>	<b>\$ 14,810,917</b>	<b>\$ 39,876,005</b>

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 09/30/2011**

Agency	06/30/2011 Balance (Over 180 days)	Moved from Current Receivables	Collections	Write-offs	Transferred to Outside Collection	09/30/2011 Balance (Over 180 days)
<b>State Agencies</b>						
Office of the Governor	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Mental Health Advocacy Service	314	711	50	--	--	975
Louisiana Tax Commission	38,465	45,850	27,109	--	--	57,226
Division of Administration	180,201	20,609	--	--	--	200,810
Office of Coastal Protection & Restoration	--	--	--	--	--	--
Louisiana Stadium & Exposition District	35,172	23,092	--	--	--	58,264
Department of Veterans Affairs	11,561	1,234	6,528	--	--	6,267
Southwest LA War Veterans Home	142,338	37,284	37,765	--	--	141,857
Northwest LA War Veterans Home	538,529	124,731	49,087	37,481	--	576,692
Southeast LA War Veterans Home	56,410	--	5,766	--	--	50,644
Secretary of State	--	--	--	--	--	--
Office of Attorney General	6,142,318	838,668	2,123,970	1,158,848	--	3,698,168
State Treasurer	70,051	14,500	--	--	--	84,551
Public Service Commission	20,550	--	2,800	500	--	17,250
Agriculture and Forestry	381,868	11,989	--	385	--	393,472
Department of Insurance	88,379	323,391	25	--	--	411,745
LA Economic Development Corporation	--	--	--	--	--	--
Louisiana State Racing Commission	1,965	200	50	--	--	2,115
Office of Financial Institutions	1,750	16,038	--	--	--	17,788
Department of Culture, Recreation, & Tourism	1,900	25	--	--	--	1,925
Department of Transportation & Development	26,201,982	1,121,018	162,984	256,041	--	26,903,975
Department of Health and Hospitals	293,101,059	29,782,037	5,071,359	16,866,634	82,660	300,862,443
Department of Children & Family Services	139,820,916	41,946,597	39,323,995	53,093	--	142,390,425
Office of Juvenile Justice	3,086,204	40,259	9,952	--	--	3,116,511
Corrections - Adult Probation and Parole	25,410,567	3,282,155	--	--	--	28,692,722
Department of Public Safety	2,823,863	63,664	19,444	--	--	2,868,083
DNR - Office of the Secretary	1,620,550	3,550	1,000	--	--	1,623,100
DNR - Office of Conservation	234,122	47,500	5,580	--	--	276,042
DNR - Office of Mineral Resources	291,727	16,888	14,632	--	--	293,983
DNR - Office of Coastal Management	396,013	95,584	295	--	--	491,302
Department of Revenue	162,931,153	61,988,081	50,291,926	--	833,699	173,793,609
Louisiana Workforce Commission	4,048,572	1,008,175	--	--	--	5,056,747
Department of Wildlife and Fisheries	203,532	39,395	7,827	6,366	--	228,734
Ethics Administration	224,799	29,755	12,296	3,185	--	239,073
LA School For Math Science and the Arts	--	--	--	--	--	--
Louisiana Educational Television Authority	--	--	--	--	--	--
Board of Regents	--	--	--	--	--	--
Louisiana Universities Marine Consortium	41,830	32,923	11,947	2,700	--	60,106
DOE - Management and Finance	2,122	140	50	212	--	2,000
DOE - Subgrantee Assistance	1,830	15,116	1,555	--	13,353	2,038
DOE - Recovery School District	766,239	781,955	296,623	--	--	1,251,571

**STATE OF LOUISIANA**  
**Schedule of Long-Term Receivables Activity by Agency**  
**For the Quarter Ended 09/30/2011**

<b>Agency</b>	<b>06/30/2011 Balance (Over 180 days)</b>	<b>Moved from Current Receivables</b>	<b>Collections</b>	<b>Write-offs</b>	<b>Transferred to Outside Collection</b>	<b>09/30/2011 Balance (Over 180 days)</b>
DOE - Special School District	2,293	--	1,146	--	--	1,147
Office of Group Benefits	114,693	--	5,346	--	--	109,347
Office of Risk Management	--	--	--	--	--	--
Administrative Services	--	--	--	--	--	--
Louisiana Property Assistance Agency	238	--	--	238	--	--
Federal Property Assistance Agency	--	--	--	--	--	--
Office of Telecommunications Management	--	--	--	--	--	--
Prison Enterprises	47,870	20,385	20,346	--	--	47,909
Office of Aircraft Services	5,211	1,115	--	--	--	6,326
Department of Environmental Quality	2,519,938	17,255	149,355	--	--	2,387,838
District Attorneys and Assistants	--	--	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 671,609,114</b>	<b>\$ 141,791,869</b>	<b>\$ 97,660,808</b>	<b>\$ 18,385,683</b>	<b>\$ 929,712</b>	<b>\$ 696,424,780</b>
<b>Grand Total</b>	<b>\$ 721,619,836</b>	<b>\$ 168,046,506</b>	<b>\$ 112,353,741</b>	<b>\$ 25,227,930</b>	<b>\$ 15,740,629</b>	<b>\$ 736,344,042</b>

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 09/30/2011**

<u>Agency</u>	<u>Amount Budgeted for Self-Generated</u>	<u>Amount Estimated to be Retained by State General Fund</u>	<u>Amount Due to the Federal Government</u>	<u>Amount Due to Other Funds</u>
<b><u>Boards &amp; Commissions</u></b>				
Board of Certified Public Accountants	\$ 39,792	\$	\$	
State Plumbing Board of Louisiana	3,540	--	--	--
LA Used Motor Vehicle Commission	25,775	--	--	--
LA State Board of Veterinary Medicine	--	--	--	--
Louisiana Tax Free Shopping Commission	283,009	--	--	--
Louisiana State Board of Cosmetology	9,700	--	--	--
<b>Total Boards &amp; Commissions</b>	<b>\$ 361,816</b>	<b>\$ --</b>	<b>\$ --</b>	<b>\$ --</b>
<b><u>Colleges &amp; Universities</u></b>				
LSU - Baton Rouge	\$ 57,866,571	\$ --	\$ --	--
LSU - Alexandria	1,211,960	--	--	--
University of New Orleans	6,568,882	--	--	--
LSU Health Sciences Center - New Orleans	8,351,592	--	--	--
LSU - Eunice	5,169,797	--	--	--
LSU - Shreveport	816,927	--	--	--
Pennington Biomedical Research Center	1,315,190	--	--	--
LSU Health Sciences Center - HCSD	21,019,633	--	--	--
LSU Health Sciences Center - Shreveport	13,291,461	--	--	--
Baton Rouge Community College	3,592,458	--	--	--
Southern University - Baton Rouge	5,430,364	44,268	--	--
Southern University - New Orleans	2,067,358	--	--	--
Southern University - Shreveport	1,780,944	--	--	--
Nicholls State University	2,950,037	--	--	--
Grambling State University	4,792,124	--	--	--
Louisiana Tech University	2,648,857	--	--	--
McNeese State University	3,369,725	--	--	--
University of Louisiana @ Monroe	4,816,416	--	--	--
Northwestern State University	11,921,854	--	--	--
Southeastern Louisiana University	7,131,434	--	--	--
University of Louisiana @ Lafayette	1,466,350	--	--	--
Delgado Community College	11,813,658	--	--	--

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 09/30/2011**

<u>Agency</u>	<u>Amount Budgeted for Self-Generated</u>	<u>Amount Estimated to be Retained by State General Fund</u>	<u>Amount Due to the Federal Government</u>	<u>Amount Due to Other Funds</u>
Nunez Community College	549,806	--	--	--
Bossier Parish Community College	2,748,618	3,546,769	--	--
South Louisiana Community College	940,946	--	--	--
River Parishes Community College	317,286	--	--	--
Louisiana Delta Community College	836,404	--	--	--
LCTCS - Louisiana Technical College	2,341,882	--	--	--
L E Fletcher Technical Community College	31,168	--	--	--
SOWELA Technical Community College	1,607,016	--	--	--
Northshore Technical Community College	126,285	--	--	--
<b>Total Colleges &amp; Universities</b>	<b>\$ 188,893,003</b>	<b>\$ 3,591,037</b>	<b>\$ --</b>	<b>\$ --</b>

**State Agencies**

Office of the Governor	\$ --	\$ --	\$ --	--
Mental Health Advocacy Service	--	975	--	--
Louisiana Tax Commission	57,226	--	--	--
Division of Administration	27,428	140,689	346,538	--
Office of Coastal Protection & Restoration	46	--	--	--
Louisiana Stadium & Exposition District	147,950	--	--	--
Department of Veterans Affairs	21,554	--	--	--
Southwest LA War Veterans Home	410,868	--	--	--
Northwest LA War Veterans Home	1,194,748	--	--	--
Southeast LA War Veterans Home	344,140	--	--	--
Secretary of State	5,192	--	--	--
Office of Attorney General	--	--	--	4,550,162
State Treasurer	193,352	--	--	--
Public Service Commission	--	--	--	17,750
Agriculture and Forestry	268,994	--	--	138,240
Department of Insurance	10,955	830,504	--	--
LA Economic Development Corporation	1,161,256	--	--	--
Louisiana State Racing Commission	6,480	345	--	--
Office of Financial Institutions	340,453	--	--	--
Department of Culture, Recreation, & Tourism	2,977	--	--	--
Department of Transportation & Development	1,296,938	--	--	38,729,795
Department of Health and Hospitals	--	309,079,321	167,555,914	--

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

**STATE OF LOUISIANA**  
**Schedule of Accounts Receivable Disposition by Agency**  
**For the Quarter Ended 09/30/2011**

<b>Agency</b>	<b>Amount Budgeted for Self-Generated</b>	<b>Amount Estimated to be Retained by State General Fund</b>	<b>Amount Due to the Federal Government</b>	<b>Amount Due to Other Funds</b>
Department of Children & Family Services	9,477,785	577,856	22,338,087	177,674,421
Office of Juvenile Justice	--	950,148	--	2,390,820
Corrections - Adult Probation and Parole	26,047,756	8,225,607	--	--
Department of Public Safety	128,960	359,898	--	3,765,040
DNR - Office of the Secretary	22,427	--	3,145	2,211,645
DNR - Office of Conservation	--	--	--	2,139,679
DNR - Office of Mineral Resources	--	--	--	4,799,492
DNR - Office of Coastal Management	--	--	--	1,037,024
Department of Revenue	83,353,632	226,437,071	--	--
Louisiana Workforce Commission	6,527,337	--	68,891	--
Department of Wildlife and Fisheries	--	--	--	249,289
Ethics Administration	372,097	--	--	--
LA School For Math Science and the Arts	2,275	--	--	--
Louisiana Educational Television Authority	27,353	--	--	208,227
Board of Regents	10,984	--	--	--
Louisiana Universities Marine Consortium	98,756	--	--	--
DOE - Management and Finance	1,785	280	1,045	--
DOE - Subgrantee Assistance	--	--	101,212	--
DOE - Recovery School District	1,737,275	--	--	--
DOE - Special School District	--	459	688	--
Office of Group Benefits	--	312,010	--	--
Office of Risk Management	--	--	--	--
Administrative Services	97	--	--	--
Louisiana Property Assistance Agency	24,138	--	--	--
Federal Property Assistance Agency	133,338	--	--	--
Office of Telecommunications Management	59,401	--	--	--
Prison Enterprises	710,101	--	--	--
Office of Aircraft Services	38,754	--	--	--
Department of Environmental Quality	1,073	--	--	13,685,674
District Attorneys and Assistants	--	--	--	--
<b>Total State Agencies</b>	<b>\$ 134,265,881</b>	<b>\$ 546,915,163</b>	<b>\$ 190,415,520</b>	<b>\$ 251,597,258</b>
<b>Grand Total</b>	<b>\$ 323,520,700</b>	<b>\$ 550,506,200</b>	<b>\$ 190,415,520</b>	<b>\$ 251,597,258</b>



**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 09/30/2011**

<u>Agency</u>	<u>Total Beginning Balance (Current and Long-Term)</u>	<u>Total Collections (Current and Long-Term)</u>	<u>Total Ending Balance (Current and Long-Term)</u>
<b><u>Boards &amp; Commissions</u></b>			
Board of Certified Public Accountants	\$ 44,567	\$ 18,964	\$ 39,792
State Plumbing Board of Louisiana	4,250	740	3,540
LA Used Motor Vehicle Commission	27,900	34,825	25,775
LA State Board of Veterinary Medicine	--	1,910	--
Louisiana Tax Free Shopping Commission	475,051	607,019	283,009
Louisiana State Board of Cosmetology	9,090	1,295	9,700
<b>Total Boards &amp; Commissions</b>	<b>\$ 560,858</b>	<b>\$ 664,753</b>	<b>\$ 361,816</b>
<b><u>Colleges &amp; Universities</u></b>			
LSU - Baton Rouge	\$ 19,712,458	\$ 62,794,202	\$ 57,866,571
LSU - Alexandria	3,257,421	10,754,383	1,211,960
University of New Orleans	7,989,616	56,827,260	6,568,882
LSU Health Sciences Center - New Orleans	17,115,356	15,596,740	8,351,592
LSU - Eunice	4,021,021	83,521	5,169,797
LSU - Shreveport	719,129	7,429,047	816,927
Pennington Biomedical Research Center	167,525	6,278	1,315,190
LSU Health Sciences Center - HCSD	20,991,804	5,469,895	21,019,633
LSU Health Sciences Center - Shreveport	13,518,149	18,811,493	13,291,461
Baton Rouge Community College	7,234,872	3,642,414	3,592,458
Southern University - Baton Rouge	3,094,472	144,971,099	5,474,632
Southern University - New Orleans	1,395,427	5,309,635	2,067,358
Southern University - Shreveport	1,710,282	10,527,168	1,780,944
Nicholls State University	4,911,104	63,911,163	2,950,037
Grambling State University	10,908,275	43,517,256	4,792,124
Louisiana Tech University	4,455,226	40,957,253	2,648,857
McNeese State University	4,009,951	21,566,489	3,369,725
University of Louisiana @ Monroe	5,419,762	42,075,207	4,816,416
Northwestern State University	4,163,252	2,232,018	11,921,854
Southeastern Louisiana University	4,684,899	49,543,532	7,131,434
University of Louisiana @ Lafayette	2,955,324	3,399,197	1,466,350
Delgado Community College	19,208,379	8,988,844	11,813,658

**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 09/30/2011**

<u>Agency</u>	<u>Total Beginning Balance (Current and Long-Term)</u>	<u>Total Collections (Current and Long-Term)</u>	<u>Total Ending Balance (Current and Long-Term)</u>
Nunez Community College	263,857	95,555	549,806
Bossier Parish Community College	1,653,669	2,321,290	6,295,387
South Louisiana Community College	2,661,709	4,383,576	940,946
River Parishes Community College	301,763	11,138	317,286
Louisiana Delta Community College	487,235	93,637	836,404
LCTCS - Louisiana Technical College	956,538	581,968	2,341,882
L E Fletcher Technical Community College	38,636	50,278	31,168
SOWELA Technical Community College	1,616,850	401,199	1,607,016
Northshore Technical Community College	--	22,828	126,285
<b>Total Colleges &amp; Universities</b>	<b>\$ 169,623,961</b>	<b>\$ 626,375,563</b>	<b>\$ 192,484,040</b>

**State Agencies**

Office of the Governor	\$ --	\$ --	--
Mental Health Advocacy Service	1,025	50	975
Louisiana Tax Commission	84,335	27,109	57,226
Division of Administration	351,336	121,980	514,655
Office of Coastal Protection & Restoration	46	1,893	46
Louisiana Stadium & Exposition District	147,806	439,541	147,950
Department of Veterans Affairs	23,269	15,769	21,554
Southwest LA War Veterans Home	400,433	161,714	410,868
Northwest LA War Veterans Home	961,357	516,324	1,194,748
Southeast LA War Veterans Home	225,818	94,238	344,140
Secretary of State	647,646	666,391	5,192
Office of Attorney General	7,274,944	2,788,320	4,550,162
State Treasurer	116,544	124,528	193,352
Public Service Commission	20,550	7,800	17,750
Agriculture and Forestry	504,081	200,570	407,234
Department of Insurance	890,839	297,535	841,459
LA Economic Development Corporation	1,213,558	67,500	1,161,256
Louisiana State Racing Commission	9,605	3,335	6,825
Office of Financial Institutions	141,865	203,263	340,453
Department of Culture, Recreation, & Tourism	2,498	1,427	2,977
Department of Transportation & Development	38,451,038	6,752,745	40,026,733

**STATE OF LOUISIANA**  
**Schedule of Detail Account Balances by Agency**  
**for Beginning Balance, Collections, and Ending Balance**  
**For the Quarter Ended 09/30/2011**

<b>Agency</b>	<b>Total Beginning Balance (Current and Long-Term)</b>	<b>Total Collections (Current and Long-Term)</b>	<b>Total Ending Balance (Current and Long-Term)</b>
Department of Health and Hospitals	535,086,328	156,364,197	476,635,235
Department of Children & Family Services	205,581,117	65,579,789	210,068,149
Office of Juvenile Justice	3,289,306	20,523	3,340,968
Corrections - Adult Probation and Parole	30,733,207	3,367,578	34,273,363
Department of Public Safety	3,745,225	3,064,415	4,253,898
DNR - Office of the Secretary	2,062,954	479,029	2,237,217
DNR - Office of Conservation	1,717,832	641,020	2,139,679
DNR - Office of Mineral Resources	4,136,066	1,889,660	4,799,492
DNR - Office of Coastal Management	912,033	98,620	1,037,024
Department of Revenue	447,899,848	723,160,842	309,790,703
Louisiana Workforce Commission	5,155,339	255	6,596,228
Department of Wildlife and Fisheries	251,568	11,114	249,289
Ethics Administration	387,745	68,831	372,097
LA School For Math Science and the Arts	--	--	2,275
Louisiana Educational Television Authority	155,707	795,781	235,580
Board of Regents	43,566	49,870	10,984
Louisiana Universities Marine Consortium	87,135	336,373	98,756
DOE - Management and Finance	3,175	350	3,110
DOE - Subgrantee Assistance	132,917	56,338	101,212
DOE - Recovery School District	2,120,074	1,545,867	1,737,275
DOE - Special School District	2,293	1,146	1,147
Office of Group Benefits	238,617	5,346	312,010
Office of Risk Management	--	--	--
Administrative Services	39	327	97
Louisiana Property Assistance Agency	282,866	769,822	24,138
Federal Property Assistance Agency	120,538	524,210	133,338
Office of Telecommunications Management	56,037	151,365	59,401
Prison Enterprises	306,720	2,267,505	710,101
Office of Aircraft Services	27,274	23,221	38,754
Department of Environmental Quality	4,079,517	39,499,712	13,686,747
District Attorneys and Assistants	--	--	--
<b>Total State Agencies</b>	<b>\$ 1,300,083,636</b>	<b>\$ 1,013,265,138</b>	<b>\$ 1,123,193,822</b>
<b>Grand Total</b>	<b>\$ 1,470,268,455</b>	<b>\$ 1,640,305,454</b>	<b>\$ 1,316,039,678</b>

## STATE OF LOUISIANA

### NOTES TO THE ACCOUNTS RECEIVABLE REPORT

#### Summary of Significant Policies and Procedures:

- A. **Scope of Reporting** – This report includes information related to receivables and debt owed to the State of Louisiana for the quarter. Receivables included are those of various departments, agencies, and other organizational units that are within the control and authority of Louisiana Legislature and/or constitutional officers of the State of Louisiana using the criteria established by Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*.
- B. **Purpose** – Quarterly Accounts Receivable Reporting is necessary to provide a summary of the status of the State’s receivables and related collections activity by agency. The primary purpose of this report is to provide information concerning the State’s receivables in order to determine the effectiveness of state agency receivables management. Receivables management consists of accounting for outstanding receivables, collection of receivables owed the State, and methods to minimize the amounts “estimated to be uncollectible and eventually” written off.
- C. **Basis of Accounting** – Accounts Receivable are recognized when goods are delivered or services are performed but collection has not occurred or when an amount to be claimed by the State as future cash can be reasonably estimated. These reports include only those amounts identifiable for each quarter. Receivables are reported by revenue source, for example, amounts due from vendors, receivables from individuals, and major state revenue items such as sales tax and severance tax. Receivables are reported at gross (net of contractual agreements, corrections, errors, discounts and other adjustments) with no provision for allowance for uncollectible receivables. This report does not include receivables due under the Louisiana Employment Security Law because of the enabling legislation. In addition, receivables from the federal government are not included, as the collectibility of these receivables is assured. Also, the report does not include inter-agency or intra-agency receivables.
- D. **Presentation** – This report consist of 5 schedules – accounts receivable summary, current receivables activity, long-term receivables activity, the disposition of the receivables if the funds were collected, and composite totals by the report date. This report should be used as intended by the current law, R.S. 39:79(C). This report is a performance report of the debt owed to the state and it is not intended to be a financial statement presentation in accordance with Government GAAP reporting.
- E. **Accounts Receivable Quarterly Report** – The differences and/or improvements to the report are as follows:

1. This report presents the complete accounts receivable cycle (beginning balance, additions, collections, and ending balance) and the disposition of the receivable while the old report presented only the ending balance, uncollectible accounts, and accounts written off.
  2. This report does not allow the agency to report their receivables based on an estimated uncollectible amount but to report their receivables at gross with the exception of Louisiana State University Health Sciences Centers which includes Health Care Service Division, Shreveport, and New Orleans. These centers report their receivables net of their healthcare contractual agreements with insurance companies.
  3. This report changed the Health Sciences Centers reporting of their write-offs. The old reporting would report contractual agreements adjustments as write-offs each quarter now it is reported as an adjustment of the quarter's additions.
  4. This report changed the reporting from unlimited to only three years in order to separate the accounts into two sections. The first section are accounts that are within the normal collection cycle and should be collected within a reasonably short period of time, while the second section are accounts that will probably be transferred to a collection agency or eventually written off.
  5. Since this report does not report receivables over 3 years old, any amounts that are collected from receivables over 3 years old will not be reported as collections on this report.
- F. Third Party Collection Service – Receivables that are over 3 years old are transferred to a third party collection service for more aggressive collection process. The agencies are still ultimately responsible for the receivables while the receivables are at the Third Party Collection Service. Third Party Collection Service may be the State's Attorney General Office, a central government collection unit, or a private collection agency.
- G. Other Disclosures – The amount for the Louisiana State University Health Sciences Center, Health Care Services Division, includes amounts for seven of the state's general medical facilities while LSUHSC-Shreveport includes amounts for two of the state's general medical facilities. The amount for the Vocational Technical Colleges is included in Louisiana Community and Technical College System – Louisiana Technical College.
- H. Subsequent Events – Hurricanes Katrina, Rita, and Gustav have impacted the collections of receivables.