

Office of the Commissioner
State of Louisiana
Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

November 9, 2017

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

Dear Senator LaFleur:

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, 2017**. 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.

With the creation of the Office of Debt Recovery (ODR) pursuant to Act 399 of the 2013 Regular Legislative Session, state agencies are required to submit their delinquent accounts receivables and debt owed to the state for aggressive collection to this new agency, unless they had an agreement for debt collection with the Office of Attorney General as of January 1, 2014. In order for agencies to report their receivables over 180 days to ODR, the "write-off" column on the quarterly Accounts Receivable report was changed on the Summary page and on the Schedule of Long-Term Receivables Activity by Agency pages to show amounts "Transferred to the ODR" and "Transferred to the Attorney General" for a more aggressive collection using enhanced collection tools. These transferred amounts represent amounts that are uncollectible by the agency and/or exceed the 3 year reporting requirements of the receivable's report.

A total of 98 state and local agencies are participating in the Office of Debt Recovery for the enforcement of account receivables:

- a. Total account receivables placed with the office is \$616,865,728 and comprises of the following: Non-tax debt of \$528,095,704 (State agency \$520,339,455; Higher Education \$2,263,014; municipalities \$5,493,235); and AG non-tax debt: \$88,770,024 (State agencies - \$24,254,362; Higher Education - \$64,515,662).

The Honorable Eric LaFleur

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- b. LDR's 2018 garnishment program is set to kickoff January 2018. The deadline to submit new debt for participating agencies is no later than December 1, 2017. LDR has collected \$35,944,374 for FY2017 (ODR \$13,106,392, AG \$4,947,445, Federal Agencies \$8,875,707 and other local and state agencies \$9,014,290).
- c. ODR has collected a total of \$97,169,483 since inception:
 - FY 2015 \$ 96,653
 - FY 2016 \$ 50,784,439
 - FY 2017 \$ 40,684,681
 - FY 2018 \$ 5,603,710

The attached quarterly 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.

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

Sincerely,



Jay Dardenne
Commissioner of Administration

JD/AA/kbp

Enclosure

cc: Desiree Honoré Thomas, CPA, CGMA
Assistant Commissioner of Statewide Services
Afranie Adomako, CPA
Director of Management and Finance DOA
Katherine Porche, CPA, SAS Manager
Office of Statewide Reporting and Accounting Policy
Kimberly Lewis Robinson, JD, Secretary
Louisiana Department of Revenue
Elizabeth Murrill, Civil Division Director
Office of Attorney General



STATE OF LOUISIANA



STATE OF LOUISIANA RECEIVABLES REPORT

For the Quarter Ended June 30, 2017

Jay Dardenne
Commissioner of Administration



STATE OF LOUISIANA



STATE OF LOUISIANA RECEIVABLES REPORT

For the Quarter Ended June 30, 2017

Jay Dardenne
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. The ending balance represents cumulative amount.

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, amount transferred to Office of Debt Recovery, Office of Attorney General, or outside collection, 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 for a more aggressive collection activity. Once receivables are transferred to one of the three collection agencies, they are not shown in this report again. The ending balance represents cumulative amount.

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 Collection – This schedule requires 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 aggressive collection activity. It is presented for this quarter only in the long-term receivables section of the report and does **not** represent cumulative amount.

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 quarterly report.

Reporting Requirements – The Accounts Receivable report for the agencies is 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,
6. No write-offs amounts, instead the amounts are transferred to a collection agency, and
7. 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 of 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, 2017

| | Current Receivables (Under 180 days) | Long-Term Receivables (Over 180 days) | Total/Balance of Receivables |
|---|---|--|---|
| Beginning Balance | \$ 620,737,099.80 | \$ 522,815,246.79 | \$ 1,143,552,346.59 |
| Additions (net of contractual agreements) | \$ 610,284,413.73 | -- | \$ 610,284,413.73 |
| Reclassification from Current to Long-Term | \$ (283,206,518.00) | \$ 283,206,518.00 | -- |
| Collections: | | | |
| 1-90 days | \$ 262,356,878.40 | -- | \$ 262,356,878.40 |
| 90-180 days | \$ 167,299,719.55 | -- | \$ 167,299,719.55 |
| Over 180 days | -- | \$ 102,027,395.49 | \$ 102,027,395.49 |
| Transferred to Attorney General's Office (AG) | -- | \$ 12,360,596.23 | \$ 12,360,596.23 |
| Transferred to Office of Debt Recovery (ODR) | -- | \$ 9,619,722.05 | \$ 9,619,722.05 |
| Transferred to Outside Collection | -- | \$ 3,941,510.34 | \$ 3,941,510.34 |
| Ending Balance | <u>\$ 518,158,397.58</u> | <u>\$ 678,072,540.68</u> | <u>\$ 1,196,230,938.26</u> |
| Total Receivables for the Quarter (Current and Long-Term) | | | \$ 1,753,836,760.32 |
| Total Collections for the Quarter (Current and Long-Term) | | | \$ 531,683,993.44 |

Disposition of Receivables, if the funds were collected

| | |
|---|----------------------------|
| Amount Budgeted for Self-Generated | \$ 527,194,534.16 |
| Amount Estimated to be Retained by State General Fund | \$ 376,392,377.58 |
| Amount Due to the Federal Government | \$ 5,224,902.00 |
| Amount Due to Other (Statutory Dedicated Funds or Nonstate) | \$ 287,419,124.52 |
| | <u>\$ 1,196,230,938.26</u> |

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter April 1 - June 30, 2017

| Agency | Beginning Balance (Under 180 days) | Additions | Collections | | Moved to Long-Term Receivables | Ending Balance (Under 180 days) |
|--|---------------------------------------|----------------------|----------------------|----------------------|--------------------------------------|------------------------------------|
| | | | 1 - 90 days | 91 - 180 days | | |
| <u>Boards & Commissions</u> | | | | | | |
| Addictive Disorder Regulatory Authority | \$ 33,110.34 | \$ -- | \$ -- | \$ -- | \$ -- | \$ 33,110.34 |
| Louisiana Board of Pharmacy | \$ -- | \$ 14,275.00 | \$ 100.00 | \$ -- | \$ -- | \$ 14,175.00 |
| Louisiana Board of Veterinary Medicine | \$ -- | \$ 7,461.48 | \$ 7,461.48 | \$ -- | \$ -- | \$ -- |
| Louisiana State Board of Cosmetology | \$ 1,734.00 | \$ 1,695.00 | \$ 30.00 | \$ 300.00 | \$ 655.00 | \$ 2,444.00 |
| Louisiana State Board of Medical Examiners | \$ 236,534.41 | \$ 4,090.00 | \$ -- | \$ 17,660.80 | \$ -- | \$ 222,963.61 |
| Louisiana Tax Free Shopping Commission | \$ 453,930.00 | \$ 631,967.00 | \$ 162,694.00 | \$ 432,158.00 | \$ 14,748.00 | \$ 476,297.00 |
| Louisiana Used Motor Vehicle Commission | \$ 1,500.00 | \$ 54,200.00 | \$ 16,400.00 | \$ -- | \$ -- | \$ 39,300.00 |
| State Board of CPAs of Louisiana | \$ 97,895.00 | \$ 3,400.00 | \$ 3,400.00 | \$ 950.00 | \$ -- | \$ 96,945.00 |
| State Plumbing Board of Louisiana | \$ 4,220.00 | \$ 1,580.00 | \$ 1,580.00 | \$ 235.00 | \$ 1,060.00 | \$ 2,925.00 |
| Total for Boards & Commissions | \$ 828,923.75 | \$ 718,668.48 | \$ 191,665.48 | \$ 451,303.80 | \$ 16,463.00 | \$ 888,159.95 |

Colleges & Universities

| | | | | | | |
|---|------------------|-------------------|------------------|------------------|-----------------|------------------|
| Baton Rouge Community College | \$ 5,874,882.00 | \$ 2,735,299.00 | \$ 2,735,299.00 | \$ 3,444,599.00 | \$ 209,110.00 | \$ 2,221,173.00 |
| Bossier Parish Community College | \$ 2,089,692.10 | \$ 1,965,875.52 | \$ 1,057,265.87 | \$ 559,640.24 | \$ 1,126,258.55 | \$ 1,312,402.96 |
| Central Louisiana Technical Community College | \$ 841,717.00 | \$ 549,296.00 | \$ 6,175.00 | \$ 700,987.00 | \$ 6,634.00 | \$ 677,217.00 |
| Delgado Community College | \$ 2,048,785.66 | \$ 5,061,096.84 | \$ 5,036,394.04 | \$ 403,446.99 | \$ 175,377.67 | \$ 1,494,663.80 |
| Grambling State University | \$ 8,083,345.57 | \$ 3,834,060.74 | \$ 3,090,636.95 | \$ 1,596,463.24 | \$ 386,074.27 | \$ 6,844,231.85 |
| L.E. Fletcher Technical Community College | \$ 893,787.00 | \$ 5,447,607.00 | \$ 5,431,683.00 | \$ 68,936.00 | \$ 75,374.00 | \$ 765,401.00 |
| LCTCS -- Louisiana Technical Colleges | \$ 404,159.04 | \$ 1,202,336.96 | \$ 1,121,494.05 | \$ 200,462.61 | \$ 79,696.31 | \$ 204,843.03 |
| Louisiana Delta Community College | \$ 455,613.32 | \$ 1,357,496.54 | \$ 843,271.16 | \$ 253,199.37 | \$ 218,055.01 | \$ 498,584.32 |
| Louisiana State University - Eunice | \$ 1,013,813.00 | \$ 4,332,099.00 | \$ 371,139.00 | \$ 342,933.00 | \$ 88,618.00 | \$ 4,543,222.00 |
| Louisiana State University - Shreveport | \$ 842,498.74 | \$ 1,535,611.62 | \$ 823,267.05 | \$ 507,157.20 | \$ 2,633.49 | \$ 1,045,052.62 |
| Louisiana State University - Alexandria | \$ 4,706,766.00 | \$ 5,773,523.00 | \$ 1,542,881.00 | \$ 455,327.00 | \$ 107,357.00 | \$ 8,374,724.00 |
| Louisiana State University - Baton Rouge | \$ 25,671,610.09 | \$ 44,472,002.81 | \$ 24,613,669.00 | \$ 21,737,374.94 | \$ 1,848,707.86 | \$ 21,943,861.10 |
| Louisiana State University Health Sciences Center - New Orleans | \$ 62,057,228.00 | \$ 104,995,753.00 | \$ 38,942,874.00 | \$ 54,693,845.00 | \$ 6,634,272.00 | \$ 66,781,990.00 |
| Louisiana State University Health Sciences Center - Shreveport | \$ 2,204,113.00 | \$ 1,016,448.00 | \$ 33,004.00 | \$ 603,395.00 | \$ 808,813.00 | \$ 1,775,349.00 |
| Louisiana State University HSC -- Health Care Services Division | \$ 1,538,322.00 | \$ 5,327,058.00 | \$ 1,430,774.00 | \$ 924,599.00 | \$ 618,789.00 | \$ 3,891,218.00 |
| Louisiana Tech University | \$ 2,324,684.00 | \$ 15,988,746.00 | \$ 14,123,302.00 | \$ 153,532.00 | \$ 119,490.00 | \$ 3,917,106.00 |
| McNeese State University | \$ 4,267,553.32 | \$ 9,012,359.67 | \$ 5,900,257.89 | \$ 1,654,080.75 | \$ 1,888,200.84 | \$ 3,837,373.51 |
| Nicholls State University | \$ 637,514.06 | \$ 6,900,511.62 | \$ 5,630,799.50 | \$ 626,099.52 | \$ 84,226.75 | \$ 1,196,899.91 |
| Northshore Technical Community College | \$ 691,231.87 | \$ 70,845.64 | \$ 47,565.80 | \$ 428,092.23 | \$ 55,817.04 | \$ 230,602.44 |
| Northwestern State University | \$ 3,188,663.00 | \$ 2,116,683.00 | \$ 1,511,066.00 | \$ -- | \$ 369,415.00 | \$ 3,424,865.00 |
| Nunez Community College | \$ 212,509.00 | \$ 122,734.00 | \$ -- | \$ 110,062.00 | \$ 28,863.00 | \$ 196,318.00 |
| Pennington Biomed Research Center | \$ 2,085,243.00 | \$ 2,194,466.00 | \$ 1,700,129.00 | \$ 1,597,764.00 | \$ 12,194.00 | \$ 969,622.00 |
| River Parishes Community College | \$ 362,507.00 | \$ 104,979.52 | \$ 87,011.54 | \$ 50,031.59 | \$ 64,162.77 | \$ 266,280.62 |
| South Louisiana Community College | \$ 5,790,635.00 | \$ 1,855,885.00 | \$ 119,833.00 | \$ 2,883,217.00 | \$ 3,166,994.00 | \$ 1,476,476.00 |
| Southeastern Louisiana University | \$ 2,861,010.24 | \$ 10,145,054.12 | \$ 10,141,141.07 | \$ 412,829.20 | \$ 951,515.93 | \$ 1,500,578.16 |
| Southern University - Baton Rouge | \$ 5,008,126.00 | \$ 726,745.00 | \$ 20,613.00 | \$ 2,946,549.00 | \$ 646,712.00 | \$ 2,120,997.00 |

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter April 1 - June 30, 2017

| Agency | Beginning Balance (Under 180 days) | Additions | 1 - 90 days | Collections 91 - 180 days | Moved to Long-Term Receivables | Ending Balance (Under 180 days) |
|--|---------------------------------------|--------------------------|--------------------------|------------------------------|--------------------------------------|------------------------------------|
| Southern University - New Orleans | \$ 1,154,034.00 | \$ 1,434,190.00 | \$ 820,412.00 | \$ 671,246.00 | \$ 56,645.00 | \$ 1,039,921.00 |
| Southern University - Shreveport | \$ 1,109,144.00 | \$ 6,579,918.00 | \$ 4,029,653.00 | \$ 764,969.00 | \$ 2,169,482.00 | \$ 724,958.00 |
| Southwest Louisiana Technical Community College | \$ 607,743.00 | \$ 1,216,985.00 | \$ 995,160.00 | \$ 342,380.00 | \$ 130,968.00 | \$ 356,220.00 |
| University of Louisiana at Lafayette | \$ 8,081,853.00 | \$ 4,940,388.00 | \$ 1,767,270.00 | \$ 6,439,280.00 | \$ 551,329.00 | \$ 4,264,362.00 |
| University of Louisiana at Monroe | \$ 4,651,515.23 | \$ 7,505,638.00 | \$ 7,492,184.02 | \$ 2,109,223.28 | \$ 95,984.41 | \$ 2,459,761.52 |
| University of New Orleans | \$ 1,575,143.44 | \$ 7,944,617.90 | \$ 5,074,991.04 | \$ 589,776.17 | \$ 1,181,708.91 | \$ 2,673,285.22 |
| Total for Colleges & Universities | \$ 163,335,441.68 | \$ 268,466,310.50 | \$ 146,541,215.98 | \$ 108,271,497.33 | \$ 23,959,478.81 | \$ 153,029,560.06 |

State Agencies

| | | | | | | |
|--|-------------------|-------------------|------------------|------------------|-------------------|-------------------|
| Board of Regents | \$ 652,761.58 | \$ 853,693.52 | \$ 668,466.12 | \$ 412,790.28 | \$ 860.00 | \$ 424,338.70 |
| Board of Tax Appeals | \$ 879.00 | \$ 7,397.00 | \$ 2,836.00 | \$ 80.00 | \$ 1,180.00 | \$ 4,180.00 |
| Coastal Protection and Restoration Authority | \$ -- | \$ 5,438.00 | \$ 5,438.00 | \$ -- | \$ -- | \$ -- |
| CRT Accounts Receivable | \$ 85.00 | \$ 1,350.00 | \$ -- | \$ -- | \$ 85.00 | \$ 1,350.00 |
| DED Accounts Receivable | \$ 796,582.46 | \$ -- | \$ -- | \$ 48,264.24 | \$ -- | \$ 748,318.22 |
| Department of Agriculture and Forestry | \$ 332,607.00 | \$ 720,942.00 | \$ 696,395.00 | \$ 81,160.00 | \$ 81,826.00 | \$ 194,168.00 |
| Department of Children and Family Services | \$ 91,028,827.00 | \$ 60,019,748.00 | \$ 289,924.00 | \$ 29,211.00 | \$ 56,968,509.00 | \$ 93,760,931.00 |
| Department of Education - Recovery School District | \$ 743,032.00 | \$ 196,071.00 | \$ 196,071.00 | \$ 443,830.00 | \$ 29,674.00 | \$ 269,528.00 |
| Department of Education - State Activities | \$ 400.00 | \$ 425.00 | \$ 75.00 | \$ 200.00 | \$ 200.00 | \$ 350.00 |
| Department of Education - Subgrantee Assistance | \$ 204,058.00 | \$ -- | \$ -- | \$ 3,884.00 | \$ -- | \$ 200,174.00 |
| Department of Insurance | \$ 176,442.00 | \$ 33,961.00 | \$ 26,611.00 | \$ 81,320.00 | \$ 2,600.00 | \$ 99,872.00 |
| Department of Natural Resources - Office of Coastal Restoration and Management | \$ 20,658.95 | \$ 440,551.73 | \$ 429,451.98 | \$ 16,418.65 | \$ 1,420.00 | \$ 13,920.05 |
| Department of Natural Resources - Office of Conservation | \$ 368,769.62 | \$ 968,982.45 | \$ 851,956.70 | \$ 216,246.08 | \$ 119,027.43 | \$ 150,521.86 |
| Department of Natural Resources - Office of Mineral Resources | \$ 110,405.03 | \$ 436,428.20 | \$ 328,825.64 | \$ 42,399.57 | \$ 52,205.67 | \$ 123,402.35 |
| Department of Natural Resources - Office of the Secretary | \$ 120,863.00 | \$ 63,887.01 | \$ 57,512.01 | \$ 5,180.75 | \$ 111,875.00 | \$ 10,182.25 |
| Department of Revenue | \$ 240,792,034.51 | \$ 121,804,279.78 | \$ 5,182,855.66 | \$ 5,359,437.49 | \$ 189,055,385.19 | \$ 162,998,635.95 |
| Department of Veterans Affairs | \$ 35,544.00 | \$ (123,132.00) | \$ -- | \$ -- | \$ (87,588.00) | \$ -- |
| DEQ Accounts Receivable | \$ 1,919,460.23 | \$ 4,488,465.07 | \$ 2,023,835.24 | \$ 250,998.83 | \$ 1,407,543.08 | \$ 2,725,548.15 |
| District Attorneys and Assistant District Attorneys | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| Division of Administration | \$ 25,954.00 | \$ 22,138.00 | \$ 21,842.00 | \$ 3,526.00 | \$ 412.00 | \$ 22,312.00 |
| DOC Accounts Receivable | \$ 2,054,130.00 | \$ 13,887,127.00 | \$ 5,821,256.00 | \$ -- | \$ 8,228,244.00 | \$ 1,891,757.00 |
| DOTD Accounts Receivable | \$ 3,034,463.00 | \$ 11,662,342.00 | \$ 7,553,869.00 | \$ 1,880,254.00 | \$ 51,432.00 | \$ 5,211,250.00 |
| DPS Accounts Receivable | \$ 558,424.00 | \$ 10,714,270.00 | \$ 7,572,084.00 | \$ 29,085.00 | \$ 46,570.00 | \$ 3,624,955.00 |
| Ethics Administration | \$ 1,072,601.00 | \$ 192,847.00 | \$ 39,250.50 | \$ 56,264.00 | \$ 86,153.00 | \$ 1,083,780.50 |
| Federal Property Assistance | \$ 27,539.00 | \$ 240,494.00 | \$ 212,487.00 | \$ 27,539.00 | \$ -- | \$ 28,007.00 |
| LDH Accounts Receivable | \$ 104,436,956.77 | \$ 106,866,575.50 | \$ 78,568,327.57 | \$ 43,560,790.12 | \$ 2,551,558.04 | \$ 86,622,856.54 |
| Louisiana Educational Television Authority | \$ 51,910.00 | \$ 234,436.31 | \$ 146,886.06 | \$ 5,902.25 | \$ -- | \$ 133,558.00 |
| Louisiana Property Assistance Agency | \$ 38,508.86 | \$ 253,423.52 | \$ 239,136.95 | \$ 34,586.29 | \$ -- | \$ 18,209.14 |
| Louisiana School for the Deaf & Visually Impaired | \$ 4.00 | \$ -- | \$ -- | \$ -- | \$ -- | \$ 4.00 |
| Louisiana Stadium and Exposition District | \$ 367,037.00 | \$ 426,735.00 | \$ 271,738.00 | \$ -- | \$ 16,610.00 | \$ 505,424.00 |
| Louisiana State Racing Commission | \$ 50.00 | \$ 1,050.00 | \$ -- | \$ 50.00 | \$ -- | \$ 1,050.00 |

STATE OF LOUISIANA
Schedule of Current Receivables Activity by Agency
For the Quarter April 1 - June 30, 2017

| Agency | Beginning Balance (Under 180 days) | Additions | Collections | 1 - 90 days | 91 - 180 days | Moved to Long-Term Receivables | Ending Balance (Under 180 days) |
|---------------------------------------|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------|------------------------------------|
| Louisiana Tax Commission | \$ 240,196.77 | \$ -- | \$ -- | \$ 27,892.96 | \$ 927.09 | \$ 211,376.72 | |
| Louisiana Transportation Authority | \$ 79,985.00 | \$ 124,793.00 | \$ 44,677.00 | \$ -- | \$ 40,725.00 | \$ 119,376.00 | |
| Louisiana Workforce Commission | \$ 5,987,787.66 | \$ 4,762.21 | \$ -- | \$ 5,494,627.74 | \$ 196,966.20 | \$ 300,955.93 | |
| Mental Health Advocacy Service | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | |
| Northeast Louisiana War Veterans Home | \$ 72,694.00 | \$ 614,146.00 | \$ 600,098.00 | \$ 16,300.00 | \$ 4,405.00 | \$ 66,037.00 | |
| Northwest Louisiana War Veterans Home | \$ 202,407.00 | \$ 666,853.00 | \$ 644,226.00 | \$ 84,740.00 | \$ 9,517.00 | \$ 130,777.00 | |
| Office of Aircraft Services | \$ 8,541.37 | \$ 66,738.90 | \$ 50,838.98 | \$ 1,897.77 | \$ 5,799.20 | \$ 16,744.32 | |
| Office of Financial Institutions | \$ 98,625.00 | \$ 164,960.75 | \$ -- | \$ 98,625.00 | \$ -- | \$ 164,960.75 | |
| Office of Group Benefits | \$ 939.70 | \$ -- | \$ -- | \$ -- | \$ -- | \$ 939.70 | |
| Office of Juvenile Justice | \$ 79,979.20 | \$ 221,750.90 | \$ 2,026.62 | \$ 15,783.45 | \$ 172,053.75 | \$ 111,866.28 | |
| Office of Technology Services | \$ 53,848.78 | \$ 82,077.07 | \$ 62,755.00 | \$ 40,332.00 | \$ (3,029.07) | \$ 35,867.92 | |
| Prison Enterprises | \$ 131,246.00 | \$ 456,939.00 | \$ 434,360.00 | \$ -- | \$ 6,870.00 | \$ 146,955.00 | |
| Public Service Commission | \$ 9,810.00 | \$ 161,500.00 | \$ 81,518.31 | \$ -- | \$ 10,500.00 | \$ 79,291.69 | |
| Secretary of State | \$ 147,925.00 | \$ 2,691,974.00 | \$ 1,246,086.00 | \$ 500.00 | \$ 1,244.00 | \$ 1,592,069.00 | |
| Southeast Louisiana War Veterans Home | \$ 262,031.14 | \$ 678,198.16 | \$ 634,991.76 | \$ 73,583.73 | \$ -- | \$ 231,653.81 | |
| Southwest Louisiana War Veterans Home | \$ 153,140.00 | \$ 726,167.00 | \$ 601,764.00 | \$ 73,160.00 | \$ 56,892.00 | \$ 147,491.00 | |
| STO - State Bond Commission | \$ 68,991.52 | \$ 13,395.84 | \$ 13,395.84 | \$ 60,008.22 | \$ -- | \$ 8,983.30 | |
| WLF Accounts Receivable | \$ 3,599.22 | \$ 5,252.83 | \$ 129.00 | \$ 50.00 | \$ 1,924.61 | \$ 6,748.44 | |
| Total for State Agencies | \$ 456,572,734.37 | \$ 341,099,434.75 | \$ 115,623,996.94 | \$ 58,576,918.42 | \$ 259,230,576.19 | \$ 364,240,677.57 | |
| Grand Total | \$ 620,737,099.80 | \$ 610,284,413.73 | \$ 262,356,878.40 | \$ 167,299,719.55 | \$ 283,206,518.00 | \$ 518,158,397.58 | |

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter April 1 - June 30, 2017

| Agency | Beginning Balance (Over 180 days) | Moved from Current Receivables | Collections | Transferred to AG | Transferred to ODR | Transferred to Outside Collection | Ending Balance (Over 180 days) |
|---|--------------------------------------|-----------------------------------|---------------------|--------------------|--------------------|--------------------------------------|-----------------------------------|
| <u>Boards & Commissions</u> | | | | | | | |
| Addictive Disorder Regulatory Authority | \$ 33,299.34 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | 33,299.34 |
| Louisiana Board of Pharmacy | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | -- |
| Louisiana Board of Veterinary Medicine | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | -- |
| Louisiana State Board of Cosmetology | \$ 14,495.00 | \$ 655.00 | \$ 230.00 | \$ -- | \$ -- | \$ -- | 14,920.00 |
| Louisiana State Board of Medical Examiners | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | -- |
| Louisiana Tax Free Shopping Commission | \$ 58,196.35 | \$ 14,748.00 | \$ 10,143.00 | \$ -- | \$ -- | \$ -- | 62,801.35 |
| Louisiana Used Motor Vehicle Commission | \$ 34,598.13 | \$ -- | \$ -- | \$ 1,800.00 | \$ -- | \$ -- | 32,798.13 |
| State Board of CPAs of Louisiana | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | -- |
| State Plumbing Board of Louisiana | \$ 1,050.00 | \$ 1,060.00 | \$ 565.00 | \$ -- | \$ -- | \$ -- | 1,545.00 |
| Total for Boards & Commissions | \$ 141,638.82 | \$ 16,463.00 | \$ 10,938.00 | \$ 1,800.00 | \$ -- | \$ -- | 145,363.82 |
| <u>Colleges & Universities</u> | | | | | | | |
| Baton Rouge Community College | \$ 5,257,620.00 | \$ 209,110.00 | \$ 5,257,621.00 | \$ 209,109.00 | \$ -- | \$ -- | -- |
| Bossier Parish Community College | \$ 3,733,847.37 | \$ 1,126,258.55 | \$ 2,531,801.42 | \$ 2,140.11 | \$ -- | \$ -- | 2,326,164.39 |
| Central Louisiana Technical Community College | \$ 1,650,437.00 | \$ 6,634.00 | \$ 629,704.00 | \$ -- | \$ 302,798.00 | \$ -- | 724,569.00 |
| Delgado Community College | \$ 2,578,608.39 | \$ 175,377.67 | \$ 342,427.83 | \$ 1,933,774.91 | \$ -- | \$ 93,275.34 | 384,507.98 |
| Grambling State University | \$ 6,268,409.44 | \$ 386,074.27 | \$ 91,963.18 | \$ -- | \$ -- | \$ -- | 6,562,520.53 |
| L.E. Fletcher Technical Community College | \$ 3,760.00 | \$ 75,374.00 | \$ -- | \$ 75,374.00 | \$ -- | \$ -- | 3,760.00 |
| LCTCS -- Louisiana Technical Colleges | \$ 298,372.02 | \$ 79,696.31 | \$ 96,402.56 | \$ 104,832.74 | \$ -- | \$ -- | 176,833.03 |
| Louisiana Delta Community College | \$ 1,009,651.23 | \$ 218,055.01 | \$ 22,060.12 | \$ -- | \$ 206,077.61 | \$ -- | 999,568.51 |
| Louisiana State University - Eunice | \$ 12,339.00 | \$ 88,618.00 | \$ 3,949.00 | \$ 83,516.00 | \$ 1,590.00 | \$ -- | 11,902.00 |
| Louisiana State University - Shreveport | \$ 1,463,598.31 | \$ 2,633.49 | \$ 279,826.46 | \$ -- | \$ -- | \$ -- | 1,186,405.34 |
| Louisiana State University - Alexandria | \$ 357,211.00 | \$ 107,357.00 | \$ 66,176.00 | \$ 37,809.00 | \$ 3,220.00 | \$ -- | 357,363.00 |
| Louisiana State University - Baton Rouge | \$ 3,736,888.40 | \$ 1,848,707.86 | \$ 642,489.84 | \$ 970,045.09 | \$ -- | \$ -- | 3,973,061.33 |
| Louisiana State University Health Sciences Center - New Orleans | \$ 1,979,211.00 | \$ 6,634,272.00 | \$ 546,257.00 | \$ 290,429.00 | \$ -- | \$ -- | 7,776,797.00 |
| Louisiana State University Health Sciences Center - Shreveport | \$ 2,037,501.00 | \$ 808,813.00 | \$ 292,445.00 | \$ -- | \$ -- | \$ 1,277,923.00 | 1,275,946.00 |
| Louisiana State University HSC -- Health Care Services Division | \$ 3,136,180.00 | \$ 618,789.00 | \$ 212,601.00 | \$ -- | \$ -- | \$ 2,017,329.00 | 1,525,039.00 |
| Louisiana Tech University | \$ 1,011,720.00 | \$ 119,490.00 | \$ 174,493.00 | \$ 403,441.00 | \$ -- | \$ -- | 553,276.00 |
| McNeese State University | \$ 1,520,352.76 | \$ 1,888,200.84 | \$ 49,799.27 | \$ 1,813,039.17 | \$ -- | \$ -- | 1,545,715.16 |
| Nicholls State University | \$ 1,548,261.17 | \$ 84,226.75 | \$ 808,920.83 | \$ 253,070.23 | \$ -- | \$ -- | 570,496.86 |
| Northshore Technical Community College | \$ 314,673.25 | \$ 55,817.04 | \$ 46,172.12 | \$ 57,763.32 | \$ -- | \$ -- | 266,554.85 |
| Northwestern State University | \$ 4,666,367.00 | \$ 369,415.00 | \$ (119,589.00) | \$ 2,326,946.00 | \$ -- | \$ -- | 2,828,425.00 |
| Nunez Community College | \$ 20,913.34 | \$ 28,863.00 | \$ 13,569.00 | \$ 35,515.00 | \$ -- | \$ -- | 692.34 |
| Pennington Biomed Research Center | \$ 166,681.00 | \$ 12,194.00 | \$ 801.00 | \$ -- | \$ -- | \$ -- | 178,074.00 |
| River Parishes Community College | \$ 343,296.03 | \$ 64,162.77 | \$ 11,063.90 | \$ -- | \$ -- | \$ -- | 396,394.90 |
| South Louisiana Community College | \$ 210,325.00 | \$ 3,166,994.00 | \$ 1,958,875.00 | \$ 262,350.00 | \$ -- | \$ -- | 1,156,094.00 |
| Southeastern Louisiana University | \$ 1,419,856.45 | \$ 951,515.93 | \$ 1,472,933.46 | \$ 535,685.04 | \$ -- | \$ -- | 362,753.88 |
| Southern University - Baton Rouge | \$ 4,378,038.00 | \$ 646,712.00 | \$ 873,412.00 | \$ -- | \$ -- | \$ -- | 4,151,338.00 |
| Southern University - New Orleans | \$ 3,304,096.37 | \$ 56,645.00 | \$ 19,603.00 | \$ -- | \$ 1,220,764.00 | \$ -- | 2,120,374.37 |
| Southern University - Shreveport | \$ 2,310,684.00 | \$ 2,169,482.00 | \$ 186,992.00 | \$ 1,730,665.00 | \$ -- | \$ -- | 2,562,509.00 |

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter April 1 - June 30, 2017

| Agency | Beginning Balance (Over 180 days) | Moved from Current Receivables | Collections | Transferred to AG | Transferred to ODR | Transferred to Outside Collection | Ending Balance (Over 180 days) |
|--|--------------------------------------|-----------------------------------|-------------------------|-------------------------|------------------------|--------------------------------------|-----------------------------------|
| Southwest Louisiana Technical Community College | \$ 81,870.00 | \$ 130,968.00 | \$ 50,152.00 | \$ 150,865.00 | \$ -- | \$ -- | \$ 11,821.00 |
| University of Louisiana at Lafayette | \$ 802,151.00 | \$ 551,329.00 | \$ 22,523.00 | \$ 123,633.00 | \$ -- | \$ -- | \$ 1,207,324.00 |
| University of Louisiana at Monroe | \$ 7,481,087.69 | \$ 95,984.41 | \$ 107,467.66 | \$ 52,863.06 | \$ -- | \$ -- | \$ 7,416,741.38 |
| University of New Orleans | \$ 2,604,964.89 | \$ 1,181,708.91 | \$ 168,880.96 | \$ 659,056.56 | \$ -- | \$ -- | \$ 2,958,736.28 |
| Total for Colleges & Universities | \$ 65,708,972.11 | \$ 23,959,478.81 | \$ 16,861,793.61 | \$ 12,111,922.23 | \$ 1,734,449.61 | \$ 3,388,527.34 | \$ 55,571,758.13 |
| State Agencies | | | | | | | |
| Board of Regents | \$ 64,768.00 | \$ 860.00 | \$ -- | \$ -- | \$ -- | \$ -- | \$ 65,628.00 |
| Board of Tax Appeals | \$ 28,602.00 | \$ 1,180.00 | \$ 593.00 | \$ -- | \$ -- | \$ -- | \$ 29,189.00 |
| Coastal Protection and Restoration Authority | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| CRT Accounts Receivable | \$ 230.00 | \$ 85.00 | \$ -- | \$ -- | \$ 315.00 | \$ -- | \$ -- |
| DED Accounts Receivable | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| Department of Agriculture and Forestry | \$ 360,165.00 | \$ 81,826.00 | \$ 2,185.00 | \$ -- | \$ -- | \$ -- | \$ 439,806.00 |
| Department of Children and Family Services | \$ 200,878,487.00 | \$ 56,968,509.00 | \$ 55,068,473.00 | \$ -- | \$ -- | \$ 552,393.00 | \$ 202,226,130.00 |
| Department of Education - Recovery School District | \$ 608,592.00 | \$ 29,674.00 | \$ -- | \$ -- | \$ -- | \$ -- | \$ 638,266.00 |
| Department of Education - State Activities | \$ 2,285.00 | \$ 200.00 | \$ -- | \$ -- | \$ -- | \$ 178.00 | \$ 2,307.00 |
| Department of Education - Subgrantee Assistance | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| Department of Insurance | \$ 5,071.00 | \$ 2,600.00 | \$ -- | \$ 7,600.00 | \$ -- | \$ -- | \$ 71.00 |
| Department of Natural Resources - Office of Coastal Restoration and Management | \$ 124,206.11 | \$ 1,420.00 | \$ 29,812.77 | \$ -- | \$ -- | \$ -- | \$ 95,813.34 |
| Department of Natural Resources - Office of Conservation | \$ 317,619.37 | \$ 119,027.43 | \$ 23,861.48 | \$ -- | \$ -- | \$ -- | \$ 412,785.32 |
| Department of Natural Resources - Office of Mineral Resources | \$ 95,074.90 | \$ 52,205.67 | \$ 50,420.66 | \$ -- | \$ -- | \$ -- | \$ 96,859.91 |
| Department of Natural Resources - Office of the Secretary | \$ 510,077.91 | \$ 111,875.00 | \$ 17,094.25 | \$ -- | \$ -- | \$ -- | \$ 604,858.66 |
| Department of Revenue | \$ 143,472,455.25 | \$ 189,055,385.19 | \$ 24,225,305.76 | \$ -- | \$ -- | \$ -- | \$ 308,302,534.68 |
| Department of Veterans Affairs | \$ 87,588.00 | \$ (87,588.00) | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| DEQ Accounts Receivable | \$ 5,218,897.48 | \$ 1,407,543.08 | \$ 578,890.71 | \$ -- | \$ 2,703.63 | \$ -- | \$ 6,044,846.22 |
| District Attorneys and Assistant District Attorneys | \$ 425.76 | \$ -- | \$ 425.76 | \$ -- | \$ -- | \$ -- | \$ -- |
| Division of Administration | \$ 39,895.00 | \$ 412.00 | \$ -- | \$ -- | \$ -- | \$ 412.00 | \$ 39,895.00 |
| DOC Accounts Receivable | \$ 49,011,398.00 | \$ 8,228,244.00 | \$ -- | \$ -- | \$ 7,859,964.00 | \$ -- | \$ 49,379,678.00 |
| DOTD Accounts Receivable | \$ 3,437,977.00 | \$ 51,432.00 | \$ 492,657.00 | \$ 31,175.00 | \$ -- | \$ -- | \$ 2,965,577.00 |
| DPS Accounts Receivable | \$ 357,112.00 | \$ 46,570.00 | \$ 17,402.00 | \$ -- | \$ 21,775.00 | \$ -- | \$ 364,505.00 |
| Ethics Administration | \$ 347,655.64 | \$ 86,153.00 | \$ 22,020.00 | \$ 166,130.00 | \$ -- | \$ -- | \$ 245,658.64 |
| Federal Property Assistance | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| LDH Accounts Receivable | \$ 47,738,939.95 | \$ 2,551,558.04 | \$ 4,496,979.15 | \$ -- | \$ -- | \$ -- | \$ 45,793,518.84 |
| Louisiana Educational Television Authority | \$ 1,597.50 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ 1,597.50 |
| Louisiana Property Assistance Agency | \$ 10,613.17 | \$ -- | \$ 5,847.17 | \$ -- | \$ -- | \$ -- | \$ 4,766.00 |
| Louisiana School for the Deaf & Visually Impaired | \$ 6.00 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ 6.00 |
| Louisiana Stadium and Exposition District | \$ 6,547.00 | \$ 16,610.00 | \$ 5,509.00 | \$ -- | \$ -- | \$ -- | \$ 17,648.00 |
| Louisiana State Racing Commission | \$ 46,500.00 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ 46,500.00 |
| Louisiana Tax Commission | \$ 25,378.19 | \$ 927.09 | \$ 1,457.19 | \$ -- | \$ -- | \$ -- | \$ 24,848.09 |
| Louisiana Transportation Authority | \$ -- | \$ 40,725.00 | \$ -- | \$ 40,725.00 | \$ -- | \$ -- | \$ -- |
| Louisiana Workforce Commission | \$ 495,574.53 | \$ 196,966.20 | \$ -- | \$ -- | \$ 514.81 | \$ -- | \$ 692,025.92 |

STATE OF LOUISIANA
Schedule of Long-Term Receivables Activity by Agency
For the Quarter April 1 - June 30, 2017

| Agency | Beginning Balance (Over 180 days) | Moved from Current Receivables | Collections | Transferred to AG | Transferred to ODR | Transferred to Outside Collection | Ending Balance (Over 180 days) |
|---------------------------------------|--------------------------------------|-----------------------------------|--------------------------|-------------------------|------------------------|--------------------------------------|-----------------------------------|
| Mental Health Advocacy Service | \$ 42.41 | \$ -- | \$ 42.41 | \$ -- | \$ -- | \$ -- | \$ -- |
| Northeast Louisiana War Veterans Home | \$ 36,311.00 | \$ 4,405.00 | \$ 15,763.00 | \$ -- | \$ -- | \$ -- | \$ 24,953.00 |
| Northwest Louisiana War Veterans Home | \$ 183,085.00 | \$ 9,517.00 | \$ 19,489.00 | \$ -- | \$ -- | \$ -- | \$ 173,113.00 |
| Office of Aircraft Services | \$ 7,979.14 | \$ 5,799.20 | \$ 4,571.08 | \$ -- | \$ -- | \$ -- | \$ 9,207.26 |
| Office of Financial Institutions | \$ 40,339.00 | \$ -- | \$ 800.00 | \$ -- | \$ -- | \$ -- | \$ 39,539.00 |
| Office of Group Benefits | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| Office of Juvenile Justice | \$ 2,835,279.48 | \$ 172,053.75 | \$ 35,486.07 | \$ -- | \$ -- | \$ -- | \$ 2,971,847.16 |
| Office of Technology Services | \$ 9,066.85 | \$ (3,029.07) | \$ (7,397.58) | \$ -- | \$ -- | \$ -- | \$ 13,435.36 |
| Prison Enterprises | \$ 64,479.00 | \$ 6,870.00 | \$ 20,454.00 | \$ -- | \$ -- | \$ -- | \$ 50,895.00 |
| Public Service Commission | \$ 11,400.00 | \$ 10,500.00 | \$ -- | \$ -- | \$ -- | \$ -- | \$ 21,900.00 |
| Secretary of State | \$ -- | \$ 1,244.00 | \$ -- | \$ 1,244.00 | \$ -- | \$ -- | \$ -- |
| Southeast Louisiana War Veterans Home | \$ 294,930.38 | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ 294,930.38 |
| Southwest Louisiana War Veterans Home | \$ 178,546.00 | \$ 56,892.00 | \$ 26,477.00 | \$ -- | \$ -- | \$ -- | \$ 208,961.00 |
| STO - State Bond Commission | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |
| WLF Accounts Receivable | \$ 9,438.84 | \$ 1,924.61 | \$ 45.00 | \$ -- | \$ -- | \$ -- | \$ 11,318.45 |
| Total for State Agencies | \$ 456,964,635.86 | \$ 259,230,576.19 | \$ 85,154,663.88 | \$ 246,874.00 | \$ 7,885,272.44 | \$ 552,983.00 | \$ 622,355,418.73 |
| Grand Total | \$ 522,815,246.79 | \$ 283,206,518.00 | \$ 102,027,395.49 | \$ 12,360,596.23 | \$ 9,619,722.05 | \$ 3,941,510.34 | \$ 678,072,540.68 |

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter April 1 - June 30, 2017

| Agency | Amt Budgeted for Self-Generated | Amt Estimated to be Retained by State General Fund | Amt Due to Federal Government | Amt Due to Other Funds |
|---|------------------------------------|--|----------------------------------|---------------------------|
| <u>Boards & Commissions</u> | | | | |
| Addictive Disorder Regulatory Authority | \$ 66,409.68 | \$ -- | \$ -- | \$ -- |
| Louisiana Board of Pharmacy | \$ 14,175.00 | \$ -- | \$ -- | \$ -- |
| Louisiana Board of Veterinary Medicine | \$ -- | \$ -- | \$ -- | \$ -- |
| Louisiana State Board of Cosmetology | \$ 17,364.00 | \$ -- | \$ -- | \$ -- |
| Louisiana State Board of Medical Examiners | \$ 222,963.61 | \$ -- | \$ -- | \$ -- |
| Louisiana Tax Free Shopping Commission | \$ 539,098.35 | \$ -- | \$ -- | \$ -- |
| Louisiana Used Motor Vehicle Commission | \$ 72,098.13 | \$ -- | \$ -- | \$ -- |
| State Board of CPAs of Louisiana | \$ 96,945.00 | \$ -- | \$ -- | \$ -- |
| State Plumbing Board of Louisiana | \$ 4,470.00 | \$ -- | \$ -- | \$ -- |
| Total for Boards & Commissions | \$ 1,033,523.77 | \$ -- | \$ -- | \$ -- |
| <u>Colleges & Universities</u> | | | | |
| Baton Rouge Community College | \$ 2,221,173.00 | \$ -- | \$ -- | \$ -- |
| Bossier Parish Community College | \$ 1,499,453.61 | \$ 2,139,113.74 | \$ -- | \$ -- |
| Central Louisiana Technical Community College | \$ 1,401,786.00 | \$ -- | \$ -- | \$ -- |
| Delgado Community College | \$ 1,879,171.78 | \$ -- | \$ -- | \$ -- |
| Grambling State University | \$ 13,406,752.38 | \$ -- | \$ -- | \$ -- |
| L.E. Fletcher Technical Community College | \$ 769,161.00 | \$ -- | \$ -- | \$ -- |
| LCTCS -- Louisiana Technical Colleges | \$ 381,676.06 | \$ -- | \$ -- | \$ -- |
| Louisiana Delta Community College | \$ 1,498,152.83 | \$ -- | \$ -- | \$ -- |
| Louisiana State University - Eunice | \$ 4,555,124.00 | \$ -- | \$ -- | \$ -- |
| Louisiana State University - Shreveport | \$ 2,231,457.96 | \$ -- | \$ -- | \$ -- |
| Louisiana State University - Alexandria | \$ 8,732,087.00 | \$ -- | \$ -- | \$ -- |
| Louisiana State University - Baton Rouge | \$ 25,916,922.43 | \$ -- | \$ -- | \$ -- |
| Louisiana State University Health Sciences Center - New Orleans | \$ 74,558,787.00 | \$ -- | \$ -- | \$ -- |
| Louisiana State University Health Sciences Center - Shreveport | \$ 3,051,295.00 | \$ -- | \$ -- | \$ -- |
| Louisiana State University HSC -- Health Care Services Division | \$ 5,416,257.00 | \$ -- | \$ -- | \$ -- |
| Louisiana Tech University | \$ 4,470,382.00 | \$ -- | \$ -- | \$ -- |
| McNeese State University | \$ 5,383,088.67 | \$ -- | \$ -- | \$ -- |
| Nicholls State University | \$ 1,767,396.77 | \$ -- | \$ -- | \$ -- |
| Northshore Technical Community College | \$ 497,157.29 | \$ -- | \$ -- | \$ -- |
| Northwestern State University | \$ 6,253,290.00 | \$ -- | \$ -- | \$ -- |
| Nunez Community College | \$ 197,010.34 | \$ -- | \$ -- | \$ -- |
| Pennington Biomed Research Center | \$ 1,147,696.00 | \$ -- | \$ -- | \$ -- |
| River Parishes Community College | \$ 662,675.52 | \$ -- | \$ -- | \$ -- |
| South Louisiana Community College | \$ 2,632,570.00 | \$ -- | \$ -- | \$ -- |
| Southeastern Louisiana University | \$ 1,863,332.04 | \$ -- | \$ -- | \$ -- |
| Southern University - Baton Rouge | \$ 6,271,233.00 | \$ 1,102.00 | \$ -- | \$ -- |
| Southern University - New Orleans | \$ 3,160,295.37 | \$ -- | \$ -- | \$ -- |
| Southern University - Shreveport | \$ 3,287,467.00 | \$ -- | \$ -- | \$ -- |
| Southwest Louisiana Technical Community College | \$ 368,041.00 | \$ -- | \$ -- | \$ -- |
| University of Louisiana at Lafayette | \$ 5,471,686.00 | \$ -- | \$ -- | \$ -- |
| University of Louisiana at Monroe | \$ 9,876,502.90 | \$ -- | \$ -- | \$ -- |
| University of New Orleans | \$ 5,632,021.50 | \$ -- | \$ -- | \$ -- |
| Total for Colleges & Universities | \$ 206,461,102.45 | \$ 2,140,215.74 | \$ -- | \$ -- |
| <u>State Agencies</u> | | | | |

STATE OF LOUISIANA
Schedule of Accounts Receivable Disposition by Agency
For the Quarter April 1 - June 30, 2017

| Agency | Amt Budgeted for Self-Generated | Amt Estimated to be Retained by State General Fund | Amt Due to Federal Government | Amt Due to Other Funds |
|--|------------------------------------|--|----------------------------------|---------------------------|
| Board of Regents | \$ 489,966.70 | \$ -- | \$ -- | -- |
| Board of Tax Appeals | \$ 33,369.00 | \$ -- | \$ -- | -- |
| Coastal Protection and Restoration Authority | \$ -- | \$ -- | \$ -- | -- |
| CRT Accounts Receivable | \$ -- | \$ -- | \$ -- | 1,350.00 |
| DED Accounts Receivable | \$ 748,318.22 | \$ -- | \$ -- | -- |
| Department of Agriculture and Forestry | \$ 133,223.00 | \$ -- | \$ -- | 500,751.00 |
| Department of Children and Family Services | \$ 25,928,305.00 | \$ 628,390.00 | \$ 5,170,245.00 | \$ 264,260,121.00 |
| Department of Education - Recovery School District | \$ 485,829.00 | \$ -- | \$ -- | 421,965.00 |
| Department of Education - State Activities | \$ 2,657.00 | \$ -- | \$ -- | -- |
| Department of Education - Subgrantee Assistance | \$ 200,174.00 | \$ -- | \$ -- | -- |
| Department of Insurance | \$ 67,425.00 | \$ 32,518.00 | \$ -- | -- |
| Department of Natural Resources - Office of Coastal Restoration and Management | \$ -- | \$ -- | \$ -- | 109,733.39 |
| Department of Natural Resources - Office of Conservation | \$ -- | \$ -- | \$ -- | 563,307.18 |
| Department of Natural Resources - Office of Mineral Resources | \$ -- | \$ -- | \$ -- | 220,262.26 |
| Department of Natural Resources - Office of the Secretary | \$ 9,915.91 | \$ -- | \$ -- | 605,125.00 |
| Department of Revenue | \$ 114,037,289.97 | \$ 357,263,880.66 | \$ -- | -- |
| Department of Veterans Affairs | \$ -- | \$ -- | \$ -- | -- |
| DEQ Accounts Receivable | \$ 1,188.44 | \$ -- | \$ -- | 8,769,205.93 |
| District Attorneys and Assistant District Attorneys | \$ -- | \$ -- | \$ -- | -- |
| Division of Administration | \$ 2,083.00 | \$ 5,467.00 | \$ 54,657.00 | -- |
| DOC Accounts Receivable | \$ 38,966,290.00 | \$ 12,305,145.00 | \$ -- | -- |
| DOTD Accounts Receivable | \$ 1,104,262.00 | \$ -- | \$ -- | 7,072,565.00 |
| DPS Accounts Receivable | \$ 17,420.00 | \$ 63,194.00 | \$ -- | 3,908,846.00 |
| Ethics Administration | \$ -- | \$ 1,329,439.14 | \$ -- | -- |
| Federal Property Assistance | \$ 28,007.00 | \$ -- | \$ -- | -- |
| LDH Accounts Receivable | \$ 132,416,375.38 | \$ -- | \$ -- | -- |
| Louisiana Educational Television Authority | \$ 11,726.25 | \$ -- | \$ -- | 123,429.25 |
| Louisiana Property Assistance Agency | \$ 22,975.14 | \$ -- | \$ -- | -- |
| Louisiana School for the Deaf & Visually Impaired | \$ -- | \$ 10.00 | \$ -- | -- |
| Louisiana Stadium and Exposition District | \$ 523,072.00 | \$ -- | \$ -- | -- |
| Louisiana State Racing Commission | \$ 47,550.00 | \$ -- | \$ -- | -- |
| Louisiana Tax Commission | \$ -- | \$ -- | \$ -- | 236,224.81 |
| Louisiana Transportation Authority | \$ -- | \$ -- | \$ -- | 119,376.00 |
| Louisiana Workforce Commission | \$ 992,981.85 | \$ -- | \$ -- | -- |
| Mental Health Advocacy Service | \$ -- | \$ -- | \$ -- | -- |
| Northeast Louisiana War Veterans Home | \$ 90,990.00 | \$ -- | \$ -- | -- |
| Northwest Louisiana War Veterans Home | \$ 303,890.00 | \$ -- | \$ -- | -- |
| Office of Aircraft Services | \$ 25,951.58 | \$ -- | \$ -- | -- |
| Office of Financial Institutions | \$ 204,499.75 | \$ -- | \$ -- | -- |
| Office of Group Benefits | \$ 939.70 | \$ -- | \$ -- | -- |
| Office of Juvenile Justice | \$ 71,991.28 | \$ 2,624,118.04 | \$ -- | 387,604.12 |
| Office of Technology Services | \$ 49,303.28 | \$ -- | \$ -- | -- |
| Prison Enterprises | \$ 197,850.00 | \$ -- | \$ -- | -- |
| Public Service Commission | \$ -- | \$ -- | \$ -- | 101,191.69 |
| Secretary of State | \$ 1,592,069.00 | \$ -- | \$ -- | -- |
| Southeast Louisiana War Veterans Home | \$ 526,584.19 | \$ -- | \$ -- | -- |
| Southwest Louisiana War Veterans Home | \$ 356,452.00 | \$ -- | \$ -- | -- |
| STO - State Bond Commission | \$ 8,983.30 | \$ -- | \$ -- | -- |
| WLF Accounts Receivable | \$ -- | \$ -- | \$ -- | 18,066.89 |
| Total for State Agencies | \$ 319,699,907.94 | \$ 374,252,161.84 | \$ 5,224,902.00 | \$ 287,419,124.52 |

STATE OF LOUISIANA
 Schedule of Accounts Receivable Disposition by Agency
 For the Quarter April 1 - June 30, 2017

| Agency | Amt Budgeted for Self-Generated | Amt Estimated to be Retained by State General Fund | Amt Due to Federal Government | Amt Due to Other Funds |
|--------------------|------------------------------------|--|----------------------------------|---------------------------|
| Grand Total | \$ 527,194,534.16 | \$ 376,392,377.58 | \$ 5,224,902.00 | \$ 287,419,124.52 |

STATE OF LOUISIANA
Schedule of the Number of Accounts by Agency
For the Quarter April 1 - June 30, 2017

| Agency | Current Receivables | Long-Term Receivables | Transferred to AG | Transferred to ODR | Transferred to Outside Collection |
|---|---------------------|-----------------------|-------------------|--------------------|-----------------------------------|
| <u>Boards & Commissions</u> | | | | | |
| Addictive Disorder Regulatory Authority | 6 | 5 | -- | -- | -- |
| Louisiana Board of Pharmacy | 6 | -- | -- | -- | -- |
| Louisiana Board of Veterinary Medicine | -- | -- | -- | -- | -- |
| Louisiana State Board of Cosmetology | 32 | 213 | -- | -- | -- |
| Louisiana State Board of Medical Examiners | 56 | -- | -- | -- | -- |
| Louisiana Tax Free Shopping Commission | 325 | 365 | -- | -- | -- |
| Louisiana Used Motor Vehicle Commission | 6 | 4 | 1 | -- | -- |
| State Board of CPAs of Louisiana | 7 | -- | -- | -- | -- |
| State Plumbing Board of Louisiana | 7 | 5 | -- | -- | -- |
| Total for Boards & Commissions | 445 | 592 | 1 | -- | -- |
| <u>Colleges & Universities</u> | | | | | |
| Baton Rouge Community College | 2,181 | 181 | 181 | -- | -- |
| Bossier Parish Community College | 1,800 | 2,220 | 4 | -- | -- |
| Central Louisiana Technical Community College | 330 | 353 | -- | 322 | -- |
| Delgado Community College | 3,512 | 159 | 2,058 | -- | 2,232 |
| Grambling State University | 500 | 500 | -- | -- | -- |
| L.E. Fletcher Technical Community College | 1,119 | 10 | 83 | -- | -- |
| LCTCS -- Louisiana Technical Colleges | 286 | 282 | 127 | -- | -- |
| Louisiana Delta Community College | 369 | 885 | -- | 173 | -- |
| Louisiana State University - Eunice | 2,654 | 124 | 103 | 49 | -- |
| Louisiana State University - Shreveport | 490 | 865 | -- | -- | -- |
| Louisiana State University - Alexandria | 3,220 | 688 | 36 | 62 | -- |
| Louisiana State University - Baton Rouge | 13,261 | 6,560 | 667 | -- | -- |
| Louisiana State University Health Sciences Center - New Orleans | 2,221 | 2,836 | 606 | -- | -- |
| Louisiana State University Health Sciences Center - Shreveport | 1,504 | 48,730 | -- | -- | 3,436 |
| Louisiana State University HSC -- Health Care Services Division | 7,814 | 3,147 | -- | -- | 2,985 |
| Louisiana Tech University | 1,628 | 290 | 283 | -- | -- |
| McNeese State University | 4,370 | 5,064 | 1,501 | -- | -- |
| Nicholls State University | 2,196 | 552 | 56 | -- | -- |
| Northshore Technical Community College | 187 | 269 | 51 | -- | -- |
| Northwestern State University | 1,838 | 1,571 | 1,489 | -- | -- |
| Nunez Community College | 244 | 390 | 61 | -- | -- |
| Pennington Biomed Research Center | 64 | 18 | -- | -- | -- |
| River Parishes Community College | 490 | 377 | -- | -- | -- |
| South Louisiana Community College | 1,287 | 5,337 | 262 | -- | -- |
| Southeastern Louisiana University | 4,434 | 3,447 | 426 | -- | -- |
| Southern University - Baton Rouge | 3,499 | 4,046 | -- | -- | -- |
| Southern University - New Orleans | 1,069 | 500 | -- | 1,269 | -- |
| Southern University - Shreveport | 2,601 | 3,545 | 1,151 | -- | -- |
| Southwest Louisiana Technical Community College | 563 | 169 | 172 | -- | -- |
| University of Louisiana at Lafayette | 2,172 | 395 | 65 | -- | -- |
| University of Louisiana at Monroe | 2,812 | 4,205 | 198 | -- | -- |
| University of New Orleans | 3,013 | 628 | 333 | -- | -- |

STATE OF LOUISIANA
Schedule of the Number of Accounts by Agency
For the Quarter April 1 - June 30, 2017

| Agency | Current Receivables | Long-Term Receivables | Transferred to AG | Transferred to ODR | Transferred to Outside Collection |
|--|---------------------|-----------------------|-------------------|--------------------|-----------------------------------|
| Total for Colleges & Universities | 73,728 | 98,343 | 9,913 | 1,875 | 8,653 |
| <u>State Agencies</u> | | | | | |
| Board of Regents | 21 | 15 | -- | -- | -- |
| Board of Tax Appeals | 36 | 333 | -- | -- | -- |
| Coastal Protection and Restoration Authority | -- | -- | -- | -- | -- |
| CRT Accounts Receivable | 2 | -- | -- | 4 | -- |
| DED Accounts Receivable | 2 | -- | -- | -- | -- |
| Department of Agriculture and Forestry | 107 | 28 | -- | -- | -- |
| Department of Children and Family Services | 922 | 2,650 | -- | -- | 6 |
| Department of Education - Recovery School District | 101 | 252 | -- | -- | -- |
| Department of Education - State Activities | 178 | 41 | -- | -- | 6 |
| Department of Education - Subgrantee Assistance | 1 | -- | -- | -- | -- |
| Department of Insurance | 49 | 1 | 10 | -- | -- |
| Department of Natural Resources - Office of Coastal Restoration and Management | 57 | 285 | -- | -- | -- |
| Department of Natural Resources - Office of Conservation | 323 | 575 | -- | -- | -- |
| Department of Natural Resources - Office of Mineral Resources | 44 | 36 | -- | -- | -- |
| Department of Natural Resources - Office of the Secretary | 77 | 244 | -- | -- | -- |
| Department of Revenue | 109,354 | 96,704 | -- | -- | -- |
| Department of Veterans Affairs | -- | -- | -- | -- | -- |
| DEQ Accounts Receivable | 2,163 | 14,573 | -- | 1 | -- |
| District Attorneys and Assistant District Attorneys | -- | -- | -- | -- | -- |
| Division of Administration | 8 | 3 | -- | -- | 1 |
| DOC Accounts Receivable | 28,646 | 160,039 | -- | 13,187 | -- |
| DOTD Accounts Receivable | 197 | 411 | 21 | -- | -- |
| DPS Accounts Receivable | 326 | 850 | -- | 13 | -- |
| Ethics Administration | 860 | 253 | 127 | -- | -- |
| Federal Property Assistance | 69 | -- | -- | -- | -- |
| LDH Accounts Receivable | 86,415 | 25,326 | -- | -- | -- |
| Louisiana Educational Television Authority | 22 | 2 | -- | -- | -- |
| Louisiana Property Assistance Agency | 12 | 3 | -- | -- | -- |
| Louisiana School for the Deaf & Visually Impaired | 1 | 1 | -- | -- | -- |
| Louisiana Stadium and Exposition District | 34 | 4 | -- | -- | -- |
| Louisiana State Racing Commission | 2 | 9 | -- | -- | -- |
| Louisiana Tax Commission | 67 | 72 | -- | -- | -- |
| Louisiana Transportation Authority | 1,459 | -- | 1,040 | -- | -- |
| Louisiana Workforce Commission | 12 | 21 | -- | 3 | -- |
| Mental Health Advocacy Service | -- | 1 | -- | -- | -- |
| Northeast Louisiana War Veterans Home | 78 | 33 | -- | -- | -- |
| Northwest Louisiana War Veterans Home | 114 | 86 | -- | -- | -- |
| Office of Aircraft Services | 9 | 10 | -- | -- | -- |
| Office of Financial Institutions | 41 | 25 | -- | -- | -- |
| Office of Group Benefits | 2 | -- | -- | -- | -- |
| Office of Juvenile Justice | 311 | 3,865 | -- | -- | -- |
| Office of Technology Services | 99 | 33 | -- | -- | -- |
| Prison Enterprises | 70 | 18 | -- | -- | -- |
| Public Service Commission | 3 | 14 | -- | -- | -- |
| Secretary of State | 51 | -- | 2 | -- | -- |
| Southeast Louisiana War Veterans Home | 110 | 70 | -- | -- | -- |

STATE OF LOUISIANA
 Schedule of the Number of Accounts by Agency
 For the Quarter April 1 - June 30, 2017

| Agency | Current Receivables | Long-Term Receivables | Transferred to AG | Transferred to ODR | Transferred to Outside Collection |
|---------------------------------------|---------------------|-----------------------|-------------------|--------------------|--------------------------------------|
| Southwest Louisiana War Veterans Home | 99 | 115 | -- | -- | -- |
| STO - State Bond Commission | 4 | -- | -- | -- | -- |
| WLF Accounts Receivable | 7 | 15 | -- | -- | -- |
| Total for State Agencies | 232,565 | 307,016 | 1,200 | 13,208 | 13 |
| Grand Total | 306,738 | 405,951 | 11,114 | 15,083 | 8,666 |

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter April 1 - June 30, 2017

| Agency | Total Beginning Balance (Current and Long-Term) | Total Collections (Current and Long-Term) | Total Ending Balance (Current and Long-Term) |
|---|--|--|---|
| <u>Boards & Commissions</u> | | | |
| Addictive Disorder Regulatory Authority | \$ 66,409.68 | \$ -- | \$ 66,409.68 |
| Louisiana Board of Pharmacy | \$ -- | \$ 100.00 | \$ 14,175.00 |
| Louisiana Board of Veterinary Medicine | \$ -- | \$ 7,461.48 | \$ -- |
| Louisiana State Board of Cosmetology | \$ 16,229.00 | \$ 560.00 | \$ 17,364.00 |
| Louisiana State Board of Medical Examiners | \$ 236,534.41 | \$ 17,660.80 | \$ 222,963.61 |
| Louisiana Tax Free Shopping Commission | \$ 512,126.35 | \$ 604,995.00 | \$ 539,098.35 |
| Louisiana Used Motor Vehicle Commission | \$ 36,098.13 | \$ 16,400.00 | \$ 72,098.13 |
| State Board of CPAs of Louisiana | \$ 97,895.00 | \$ 4,350.00 | \$ 96,945.00 |
| State Plumbing Board of Louisiana | \$ 5,270.00 | \$ 2,380.00 | \$ 4,470.00 |
| Total for Boards & Commissions | \$ 970,562.57 | \$ 653,907.28 | \$ 1,033,523.77 |
| <u>Colleges & Universities</u> | | | |
| Baton Rouge Community College | \$ 11,132,502.00 | \$ 11,437,519.00 | \$ 2,221,173.00 |
| Bossier Parish Community College | \$ 5,823,539.47 | \$ 4,148,707.53 | \$ 3,638,567.35 |
| Central Louisiana Technical Community College | \$ 2,492,154.00 | \$ 1,336,866.00 | \$ 1,401,786.00 |
| Delgado Community College | \$ 4,627,394.05 | \$ 5,782,268.86 | \$ 1,879,171.78 |
| Grambling State University | \$ 14,351,755.01 | \$ 4,779,063.37 | \$ 13,406,752.38 |
| L.E. Fletcher Technical Community College | \$ 897,547.00 | \$ 5,500,619.00 | \$ 769,161.00 |
| LCTCS -- Louisiana Technical Colleges | \$ 702,531.06 | \$ 1,418,359.22 | \$ 381,676.06 |
| Louisiana Delta Community College | \$ 1,465,264.55 | \$ 1,118,530.65 | \$ 1,498,152.83 |
| Louisiana State University - Eunice | \$ 1,026,152.00 | \$ 718,021.00 | \$ 4,555,124.00 |
| Louisiana State University - Shreveport | \$ 2,306,097.05 | \$ 1,610,250.71 | \$ 2,231,457.96 |
| Louisiana State University - Alexandria | \$ 5,063,977.00 | \$ 2,064,384.00 | \$ 8,732,087.00 |
| Louisiana State University - Baton Rouge | \$ 29,408,498.49 | \$ 46,993,533.78 | \$ 25,916,922.43 |
| Louisiana State University Health Sciences Center - New Orleans | \$ 64,036,439.00 | \$ 94,182,976.00 | \$ 74,558,787.00 |
| Louisiana State University Health Sciences Center - Shreveport | \$ 4,241,614.00 | \$ 928,844.00 | \$ 3,051,295.00 |
| Louisiana State University HSC -- Health Care Services Division | \$ 4,674,502.00 | \$ 2,567,974.00 | \$ 5,416,257.00 |
| Louisiana Tech University | \$ 3,336,404.00 | \$ 14,451,327.00 | \$ 4,470,382.00 |
| McNeese State University | \$ 5,787,906.08 | \$ 7,604,137.91 | \$ 5,383,088.67 |
| Nicholls State University | \$ 2,185,775.23 | \$ 7,065,819.85 | \$ 1,767,396.77 |
| Northshore Technical Community College | \$ 1,005,905.12 | \$ 521,830.15 | \$ 497,157.29 |
| Northwestern State University | \$ 7,855,030.00 | \$ 1,391,477.00 | \$ 6,253,290.00 |
| Nunez Community College | \$ 233,422.34 | \$ 123,631.00 | \$ 197,010.34 |
| Pennington Biomed Research Center | \$ 2,251,924.00 | \$ 3,298,694.00 | \$ 1,147,696.00 |
| River Parishes Community College | \$ 705,803.03 | \$ 148,107.03 | \$ 662,675.52 |
| South Louisiana Community College | \$ 6,000,960.00 | \$ 4,961,925.00 | \$ 2,632,570.00 |
| Southeastern Louisiana University | \$ 4,280,866.69 | \$ 12,026,903.73 | \$ 1,863,332.04 |
| Southern University - Baton Rouge | \$ 9,386,164.00 | \$ 3,840,574.00 | \$ 6,272,335.00 |
| Southern University - New Orleans | \$ 4,458,130.37 | \$ 1,511,261.00 | \$ 3,160,295.37 |
| Southern University - Shreveport | \$ 3,419,828.00 | \$ 4,981,614.00 | \$ 3,287,467.00 |
| Southwest Louisiana Technical Community College | \$ 689,613.00 | \$ 1,387,692.00 | \$ 368,041.00 |
| University of Louisiana at Lafayette | \$ 8,884,004.00 | \$ 8,229,073.00 | \$ 5,471,686.00 |
| University of Louisiana at Monroe | \$ 12,132,602.92 | \$ 9,708,874.96 | \$ 9,876,502.90 |
| University of New Orleans | \$ 4,180,108.33 | \$ 5,833,648.17 | \$ 5,632,021.50 |
| Total for Colleges & Universities | \$ 229,044,413.79 | \$ 271,674,506.92 | \$ 208,601,318.19 |
| <u>State Agencies</u> | | | |

STATE OF LOUISIANA
Schedule of Detail Account Balances by Agency
for Beginning Balance, Collections, and Ending Balance
For the Quarter April 1 - June 30, 2017

| Agency | Total Beginning Balance (Current and Long-Term) | Total Collections (Current and Long-Term) | Total Ending Balance (Current and Long-Term) |
|--|--|--|---|
| Board of Regents | \$ 717,529.58 | \$ 1,081,256.40 | \$ 489,966.70 |
| Board of Tax Appeals | \$ 29,481.00 | \$ 3,509.00 | \$ 33,369.00 |
| Coastal Protection and Restoration Authority | \$ -- | \$ 5,438.00 | \$ -- |
| CRT Accounts Receivable | \$ 315.00 | \$ -- | \$ 1,350.00 |
| DED Accounts Receivable | \$ 796,582.46 | \$ 48,264.24 | \$ 748,318.22 |
| Department of Agriculture and Forestry | \$ 692,772.00 | \$ 779,740.00 | \$ 633,974.00 |
| Department of Children and Family Services | \$ 291,907,314.00 | \$ 55,387,608.00 | \$ 295,987,061.00 |
| Department of Education - Recovery School District | \$ 1,351,624.00 | \$ 639,901.00 | \$ 907,794.00 |
| Department of Education - State Activities | \$ 2,685.00 | \$ 275.00 | \$ 2,657.00 |
| Department of Education - Subgrantee Assistance | \$ 204,058.00 | \$ 3,884.00 | \$ 200,174.00 |
| Department of Insurance | \$ 181,513.00 | \$ 107,931.00 | \$ 99,943.00 |
| Department of Natural Resources - Office of Coastal Restoration and Management | \$ 144,865.06 | \$ 475,683.40 | \$ 109,733.39 |
| Department of Natural Resources - Office of Conservation | \$ 686,388.99 | \$ 1,092,064.26 | \$ 563,307.18 |
| Department of Natural Resources - Office of Mineral Resources | \$ 205,479.93 | \$ 421,645.87 | \$ 220,262.26 |
| Department of Natural Resources - Office of the Secretary | \$ 630,940.91 | \$ 79,787.01 | \$ 615,040.91 |
| Department of Revenue | \$ 384,264,489.76 | \$ 34,767,598.91 | \$ 471,301,170.63 |
| Department of Veterans Affairs | \$ 123,132.00 | \$ -- | \$ -- |
| DEQ Accounts Receivable | \$ 7,138,357.71 | \$ 2,853,724.78 | \$ 8,770,394.37 |
| District Attorneys and Assistant District Attorneys | \$ 425.76 | \$ 425.76 | \$ -- |
| Division of Administration | \$ 65,849.00 | \$ 25,368.00 | \$ 62,207.00 |
| DOC Accounts Receivable | \$ 51,065,528.00 | \$ 5,821,256.00 | \$ 51,271,435.00 |
| DOTD Accounts Receivable | \$ 6,472,440.00 | \$ 9,926,780.00 | \$ 8,176,827.00 |
| DPS Accounts Receivable | \$ 915,536.00 | \$ 7,618,571.00 | \$ 3,989,460.00 |
| Ethics Administration | \$ 1,420,256.64 | \$ 117,534.50 | \$ 1,329,439.14 |
| Federal Property Assistance | \$ 27,539.00 | \$ 240,026.00 | \$ 28,007.00 |
| LDH Accounts Receivable | \$ 152,175,896.72 | \$ 126,626,096.84 | \$ 132,416,375.38 |
| Louisiana Educational Television Authority | \$ 53,507.50 | \$ 152,788.31 | \$ 135,155.50 |
| Louisiana Property Assistance Agency | \$ 49,122.03 | \$ 279,570.41 | \$ 22,975.14 |
| Louisiana School for the Deaf & Visually Impaired | \$ 10.00 | \$ -- | \$ 10.00 |
| Louisiana Stadium and Exposition District | \$ 373,584.00 | \$ 277,247.00 | \$ 523,072.00 |
| Louisiana State Racing Commission | \$ 46,550.00 | \$ 50.00 | \$ 47,550.00 |
| Louisiana Tax Commission | \$ 265,574.96 | \$ 29,350.15 | \$ 236,224.81 |
| Louisiana Transportation Authority | \$ 79,985.00 | \$ 44,677.00 | \$ 119,376.00 |
| Louisiana Workforce Commission | \$ 6,483,362.19 | \$ 5,494,627.74 | \$ 992,981.85 |
| Mental Health Advocacy Service | \$ 42.41 | \$ 42.41 | \$ -- |
| Northeast Louisiana War Veterans Home | \$ 109,005.00 | \$ 632,161.00 | \$ 90,990.00 |
| Northwest Louisiana War Veterans Home | \$ 385,492.00 | \$ 748,455.00 | \$ 303,890.00 |
| Office of Aircraft Services | \$ 16,520.51 | \$ 57,307.83 | \$ 25,951.58 |
| Office of Financial Institutions | \$ 138,964.00 | \$ 99,425.00 | \$ 204,499.75 |
| Office of Group Benefits | \$ 939.70 | \$ -- | \$ 939.70 |
| Office of Juvenile Justice | \$ 2,915,258.68 | \$ 53,296.14 | \$ 3,083,713.44 |
| Office of Technology Services | \$ 62,915.63 | \$ 95,689.42 | \$ 49,303.28 |
| Prison Enterprises | \$ 195,725.00 | \$ 454,814.00 | \$ 197,850.00 |
| Public Service Commission | \$ 21,210.00 | \$ 81,518.31 | \$ 101,191.69 |
| Secretary of State | \$ 147,925.00 | \$ 1,246,586.00 | \$ 1,592,069.00 |
| Southeast Louisiana War Veterans Home | \$ 556,961.52 | \$ 708,575.49 | \$ 526,584.19 |
| Southwest Louisiana War Veterans Home | \$ 331,686.00 | \$ 701,401.00 | \$ 356,452.00 |
| STO - State Bond Commission | \$ 68,991.52 | \$ 73,404.06 | \$ 8,983.30 |
| WLF Accounts Receivable | \$ 13,038.06 | \$ 224.00 | \$ 18,066.89 |
| Total for State Agencies | \$ 913,537,370.23 | \$ 259,355,579.24 | \$ 986,596,096.30 |
| Grand Total | \$ 1,143,552,346.59 | \$ 531,683,993.44 | \$ 1,196,230,938.26 |

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, Office of Debt Recovery, or a private collection 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, transfers for more aggressive collections, and ending balance), the disposition of the receivable, and the number of accounts that have not been collected.
 3. This report incorporates Act 399 of 2013 Regular Legislative Session which created the Office of Debt Recovery (ODR) within the Department of Revenue and requires state agencies to submit their delinquent accounts receivables and debt owed to the state for a more aggressive collection to this agency, unless they had an agreement for debt collection with the Attorney General as of January 1, 2014. This act provides for specific circumstances under which a debt will be referred to ODR or AG, as well as time lines and procedures to collect the delinquent debt.
 4. 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.
 5. 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 are over 180 days which are considered to be delinquent and will probably be transferred to a third party collection service.
 6. 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

STATE OF LOUISIANA
NOTES TO THE ACCOUNTS RECEIVABLE REPORT

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 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.