



Kathleen Babineaux Blanco
GOVERNOR

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

September 12, 2006

The Honorable John A. Alario, Jr., Chairman
Joint Legislative Committee on the Budget
P. O. Box 44294
Baton Rouge, LA 70804

Dear Representative Alario:

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 receivables and debt owed the state. He 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 Receivable Report for the quarter ended March 31, 2006. 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 they 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 addition, South Louisiana Community College did not submit a quarterly report.

The report consists of a Schedule of Gross Receivables for the state; a Schedule of Gross Receivables, Amounts Past Due, Uncollectibles and Write-offs by Agency; and a Schedule of Collections Activity for Accounts Receivable Over 180 days by Agency.

LSU Health Sciences Center reported \$17,512,560 in write-offs for this quarter. This amount represents approximately 74% of the total write-offs reported.

The Honorable John A. Alario, Jr.
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September 12, 2006

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,

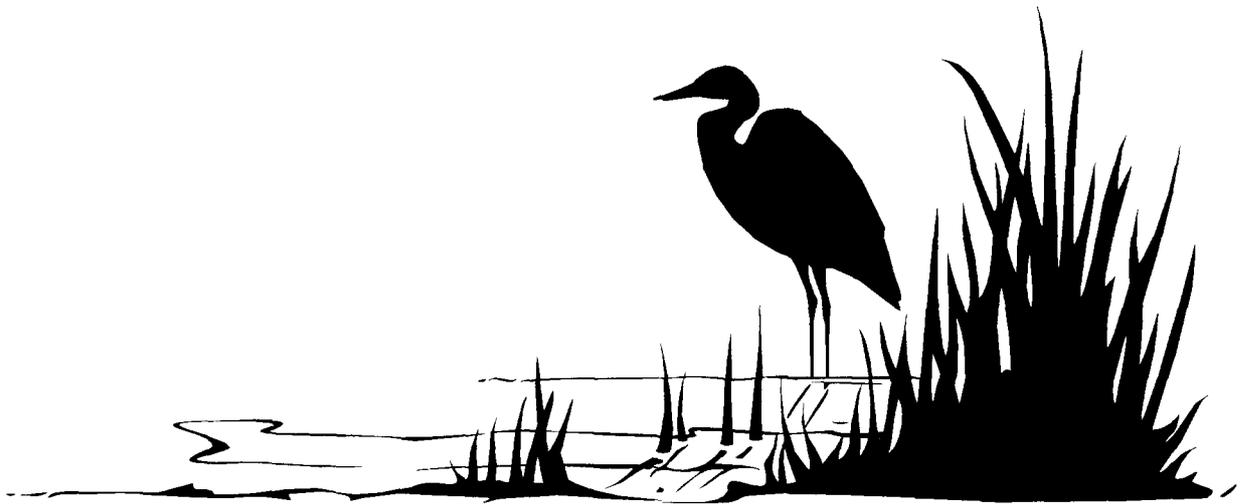
A handwritten signature in black ink that reads "Jerry Luke LeBlanc". The signature is written in a cursive style and is followed by a horizontal line.

Jerry Luke LeBlanc
Commissioner of Administration

JLL/AA/kbp

Enclosure

c: Mr. Afranie Adomako, CPA
Ms. Katherine Porche, CPA



STATE OF LOUISIANA
RECEIVABLES REPORT

FOR THE QUARTER ENDED March 31, 2006

JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION

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STATE OF LOUISIANA

Receivables Reporting Package

Background

Louisiana Revised Statute 39:79(C) mandated (1) the reporting of information 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 to support the report format by each state agency and component reporting unit. These agencies are to submit a reporting package no later than 45 days after the end of each quarter. The quarterly reporting package contains the following schedules:

Accounts Receivable Activity - This schedule requests gross receivables at the end of the quarter, estimated uncollectibles, and authorized write-offs for the quarter by revenue source.

Accounts Receivable Aging Schedule - This schedule requests information about aging of past due accounts by revenue source.

Collections Activity for Accounts Receivable Over 180 Days - This schedule requests, by revenue source, information about the status of accounts that are over 180 days old.

Quarterly Write-off Disclosure - This schedule requests disclosure of accounts written off during the quarter. The authorized quarterly write-offs are determined by the board or a committee within each agency.

Quarterly receivables report is necessary to provide a summary of the status of the state receivables and related collections activity by agency. Users of this report should not consider gross receivables' amounts as resources available to any specific fund or agency because certain revenue (1) could be *Income Not Available* and not related to a specific fund or agency, or (2) could be major state revenue, which may be available to all agencies.

The receivables 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 to the Legislature." Therefore, this reporting requirement is not applicable to the judiciary and to the Legislature.

STATE OF LOUISIANA
Schedule of Gross Receivables
For the Quarter Ended 03/31/2006

Gross Receivables	\$ 961,075,966
Less: Estimated Uncollectibles	\$ 217,193,964
Net Receivables	\$ 743,882,002
Gross Receivables Over 180 Days Past Due	\$ 615,584,597
Past Due As A Percentage of Gross Receivables	64%
Authorized Write-Offs This Quarter	\$ 23,665,315

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 03/31/2006**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 410	\$ 400	98%	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	1,500	0	0%	0	0
LA State Board of Medical Examiners	1,231,387	355,992	29%	0	0
State Plumbing Board of Louisiana	3,771	2,338	62%	0	0
LA Recreational & Used Motor Vehicle Commissic	84,699	0	0%	0	0
LA State Board of Veterinary Medicine	1,043	0	0%	0	0
Louisiana Tax Free Shopping Commission	230,791	18,071	8%	0	0
Total Boards & Commissions	\$ 1,553,601	\$ 376,801	24%	\$ 0	\$ 0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 22,342,231	\$ 6,493,284	29%	\$ 687,455	\$ 711,055
LSU - Alexandria	701,848	327,784	47%	13,750	0
University of New Orleans	4,575,420	3,420,018	75%	0	0
LSU Health Sciences Center - New Orleans	9,850,779	2,266,464	23%	464,217	0
LSU - Eunice	505,537	375,414	74%	60,513	0
LSU - Shreveport	749,049	179,590	24%	0	0
Pennington Biomedical Research Center	1,312,193	1,170	0%	0	0
LSU Health Sciences Center - HCSD	40,993,879	11,811,918	29%	32,971,377	3,817,435
LSU Health Sciences Center - Shreveport	119,721,492	41,171,894	34%	74,724,897	13,695,125
Baton Rouge Community College	408,677	0	0%	0	0
Southern University (all campuses)	7,711,633	5,085,068	66%	559,583	0
Nicholls State University	2,878,675	2,032,451	71%	128,327	19,172
Grambling State University	6,388,363	4,916,953	77%	4,445,276	0
Louisiana Tech University	1,718,422	520,383	30%	293,156	0
McNeese State University	4,126,619	2,872,745	70%	1,278,120	153
University of Louisiana @ Monroe	2,025,655	1,375,050	68%	0	0
Northwestern State University	4,751,764	2,643,557	56%	890,704	26,585
Southeastern Louisiana University	6,873,590	3,528,681	51%	1,607,716	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 03/31/2006**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Delgado Community College	3,806,991	1,715,759	45%	0	0
Nunez Community College	322,953	219,597	68%	0	0
Bossier Parish Community College	755,457	458,632	61%	7,555	81,924
River Parishes Community College	22,180	2,580	12%	1,157	0
Louisiana Delta Community College	42,806	23,232	54%	22,922	0
LCTCS - Louisiana Technical College	887,551	114,196	13%	18,606	0
L E Fletcher Technical Community College	93,108	4,656	5%	4,900	0
Sowela Technical Community College	44,186	16,343	37%	0	0
Total Colleges & Universities	\$ 243,611,058	\$ 91,577,419	38%	\$ 118,180,231	\$ 18,351,449
<u>State Agencies</u>					
Office of the Governor	\$ 284,473	\$ 15,096	5%	\$ 202	\$ 0
Mental Health Advocacy Service	4,759	0	0%	0	0
LA Manufactured Housing Commission	1,861	676	36%	676	0
Division of Administration	175,066	135,872	78%	133,077	0
Workforce Commission	23,535	0	0%	0	0
Louisiana Stadium & Exposition District	94,674	12,783	14%	0	0
Department of Veterans Affairs	35,998	5,429	15%	0	0
Southwest LA War Veterans Home	14,155	2,017	14%	2,017	0
Secretary of State	291,265	273,066	94%	0	0
Office of Attorney General	7,634,991	3,414,209	45%	5,050,439	5,050,439
State Treasurer	68,170	0	0%	0	0
Public Service Commission	133,398	132,898	100%	0	0
Agriculture and Forestry	2,549,975	691,477	27%	697,402	39,492
Department of Insurance	4,014,570	3,868,195	96%	3,908,437	19,040
DED - LA Economic Development Corporation	1,287,380	1,241,598	96%	0	0
Louisiana State Racing Commission	11,420	8,755	77%	7,355	0
Office of Financial Institutions	2,300	0	0%	0	0
Louisiana State Board of Cosmetology	4,266	2,666	62%	1,881	185

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 03/31/2006**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Department of Culture, Recreation, and Tourism	3,125	1,812	58%	1,844	0
Department of Transportation & Development	26,477,484	23,558,107	89%	14,187	2,606
Department of Health and Hospitals	321,878,557	238,702,184	74%	33,126,850	61,456
DSS - Office of Family Support	52,294,172	49,646,083	95%	5,974,500	78,619
DSS - Office of Community Services	71,435	60,247	84%	56,446	0
DSS - Rehabilitation Services	24,669	0	0%	0	0
Corrections - Office of Youth Development	5,323,537	4,996,193	94%	4,709,600	0
Correction - Adult Probation and Parole	15,077,984	12,035,188	80%	11,261,222	0
Department of Public Safety	2,518,170	959,273	38%	0	0
DNR - Office of the Secretary	3,348,149	1,610,764	48%	1,015,938	0
DNR - Office of Conservation	136,596	63,875	47%	30,239	0
DNR - Office of Mineral Resources	987,213	254,270	26%	116,156	0
DNR - Office of Coastal Restoration	73,379	56,716	77%	18,540	0
Department of Revenue	238,855,727	156,814,678	66%	21,406,409	0
Louisiana Tax Commission	249,652	20,117	8%	0	7,542
Department of Labor	20,202,060	17,755,729	88%	8,322,210	0
Department of Wildlife and Fisheries	2,271,049	2,196,532	97%	0	0
Office of Student Financial Assistance	805,014	751,915	93%	609,293	0
Louisiana Educational Television Authority	128,828	37,895	29%	0	0
Board of Elementary and Secondary Education	222,276	0	0%	0	0
Board of Regents	2,454	0	0%	0	0
Louisiana Universities Marine Consortium	194,430	11,216	6%	4,847	0
DOE - Management and Finance	18,205	17,493	96%	0	0
DOE - Subgrantee Assistance	464,772	464,772	100%	163,359	0
DOE - Special School District	7,564	6,244	83%	0	0
Office of Group Benefits	0	0	0%	0	38,281
Administrative Services	(172)	0	0%	0	0
Louisiana Property Assistance Agency	25,674	2,400	9%	0	0
Federal Property Assistance Agency	208,647	(498)	0%	0	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 03/31/2006**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Office of Telecommunications Management	205,078	11,830	6%	1,025	6,421
Prison Enterprises	980,439	55,820	6%	15,975	0
Office of Aircraft Services	2,917	0	0%	0	0
Department of Environmental Quality	6,219,430	3,734,785	60%	2,363,607	2,635
District Attorneys and Assistants	537	0	0%	0	7,150
Total State Agencies	\$ 715,911,307	\$ 523,630,377	73%	\$ 99,013,733	\$ 5,313,866
Grand Total	\$ 961,075,966	\$ 615,584,597	64%	\$ 217,193,964	\$ 23,665,315

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 03/31/2006**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 400	\$ 0	\$ 0	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	0	0	0	0	0
LA State Board of Medical Examiners	355,992	0	0	0	0
State Plumbing Board of Louisiana	2,338	0	0	0	0
LA Recreational & Used Motor Vehicle Commissic	0	0	0	0	0
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	18,071	0	0	0	0
Total Boards & Commissions	\$ 376,801	\$ 0	\$ 0	\$ 0	\$ 0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 4,378,064	\$ 0	\$ 2,115,220	\$ 0	\$ 0
LSU - Alexandria	19,631	0	308,153	0	0
University of New Orleans	2,883,567	396,031	140,420	0	0
LSU Health Sciences Center - New Orleans	1,922,013	0	344,451	0	0
LSU - Eunice	1,863	0	373,551	0	0
LSU - Shreveport	25,787	1,528	152,275	0	0
Pennington Biomedical Research Center	1,170	0	0	0	0
LSU Health Sciences Center - HCSD	10,304,796	1,507,122	0	0	0
LSU Health Sciences Center - Shreveport	41,171,894	0	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	5,085,068	0	0	0	0
Nicholls State University	2,032,451	0	0	0	0
Grambling State University	4,916,953	0	0	0	0
Louisiana Tech University	69,446	0	450,937	0	0
McNeese State University	1,150,010	95,230	1,627,505	0	0
University of Louisiana @ Monroe	1,038,099	0	336,951	0	0
Northwestern State University	335,534	0	2,308,023	0	0
Southeastern Louisiana University	2,891,702	501,136	120,739	15,104	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 03/31/2006**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Delgado Community College	1,715,759	0	0	0	0
Nunez Community College	125,276	0	94,321	0	0
Bossier Parish Community College	458,632	0	0	0	0
River Parishes Community College	2,580	0	0	0	0
Louisiana Delta Community College	310	0	22,922	0	0
LCTCS - Louisiana Technical College	114,196	0	0	0	0
L E Fletcher Technical Community College	4,656	0	0	0	0
Sowela Technical Community College	16,343	0	0	0	0
Total Colleges & Universities	\$ 80,665,800	\$ 2,501,047	\$ 8,395,468	\$ 15,104	\$ 0
<u>State Agencies</u>					
Office of the Governor	\$ 15,096	\$ 0	\$ 0	\$ 0	\$ 0
Mental Health Advocacy Service	0	0	0	0	0
LA Manufactured Housing Commission	676	0	0	0	0
Division of Administration	135,872	0	0	0	0
Workforce Commission	0	0	0	0	0
Louisiana Stadium & Exposition District	12,783	0	0	0	0
Department of Veterans Affairs	5,429	0	0	0	0
Southwest LA War Veterans Home	2,017	0	0	0	0
Secretary of State	46,449	226,617	0	0	0
Office of Attorney General	0	3,414,209	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	132,898	0	0	0	0
Agriculture and Forestry	691,477	0	0	0	0
Department of Insurance	3,479,207	0	0	0	388,988
DED - LA Economic Development Corporation	1,032,777	0	0	0	208,821
Louisiana State Racing Commission	8,755	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	2,666	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 03/31/2006**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Department of Culture, Recreation, and Tourism	1,812	0	0	0	0
Department of Transportation & Development	23,558,107	0	0	0	0
Department of Health and Hospitals	181,137,686	0	57,564,498	0	0
DSS - Office of Family Support	49,646,083	0	0	0	0
DSS - Office of Community Services	60,247	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	4,996,193	0	0	0	0
Correction - Adult Probation and Parole	12,035,188	0	0	0	0
Department of Public Safety	959,273	0	0	0	0
DNR - Office of the Secretary	1,610,764	0	0	0	0
DNR - Office of Conservation	63,875	0	0	0	0
DNR - Office of Mineral Resources	254,270	0	0	0	0
DNR - Office of Coastal Restoration	56,716	0	0	0	0
Department of Revenue	156,812,609	0	2,069	0	0
Louisiana Tax Commission	20,117	0	0	0	0
Department of Labor	6,502,660	70,882	0	3,606,684	7,575,503
Department of Wildlife and Fisheries	1,275,574	0	0	832,223	88,735
Office of Student Financial Assistance	751,915	0	0	0	0
Louisiana Educational Television Authority	37,895	0	0	0	0
Board of Elementary and Secondary Education	0	0	0	0	0
Board of Regents	0	0	0	0	0
Louisiana Universities Marine Consortium	5,141	0	0	0	6,075
DOE - Management and Finance	17,493	0	0	0	0
DOE - Subgrantee Assistance	161,440	303,332	0	0	0
DOE - Special School District	6,244	0	0	0	0
Office of Group Benefits	0	0	0	0	0
Administrative Services	0	0	0	0	0
Louisiana Property Assistance Agency	2,400	0	0	0	0
Federal Property Assistance Agency	(498)	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 03/31/2006**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Office of Telecommunications Management	11,830	0	0	0	0
Prison Enterprises	55,820	0	0	0	0
Office of Aircraft Services	0	0	0	0	0
Department of Environmental Quality	3,734,785	0	0	0	0
District Attorneys and Assistants	0	0	0	0	0
Total State Agencies	\$ 449,341,741	\$ 4,015,040	\$ 57,566,567	\$ 4,438,907	\$ 8,268,122
Grand Total	\$ 530,384,342	\$ 6,516,087	\$ 65,962,035	\$ 4,454,011	\$ 8,268,122

NOTES TO THE RECEIVABLES REPORT

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 governed by the Legislature and/or constitutional officers of the State of Louisiana using the criteria established by GASB Statement 14.

B. Purpose - Quarterly Receivables 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 a method for collecting resources owed the state and methods to minimize the amounts "estimated to be uncollectible and eventually" written off.

C. Past Due Receivables - For purposes of this reporting package, "Past Due Receivables" are receivables over 1 day past due.

D. Basis of Accounting - Receivables are recognized when goods are delivered or services are performed but collection have 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 at the end of 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. 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 are assured. Also, the report does not include inter-agency or intra-agency receivables.

E. Other - The amount for the Louisiana State University Health Sciences Center - Health Care Services Division includes amounts for all state hospitals. The Vocational Technical Colleges are included in LCTCS – Louisiana Technical College.

F. Subsequent Events – Hurricanes Katrina and Rita has impacted the collecting of receivables for the current fiscal year and possibly for future years to come.