



**Kathleen Babineaux Blanco**  
GOVERNOR

**State of Louisiana**  
DIVISION OF ADMINISTRATION  
**OFFICE OF THE COMMISSIONER**

**Jerry Luke LeBlanc**  
COMMISSIONER OF ADMINISTRATION

September 5, 2007

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

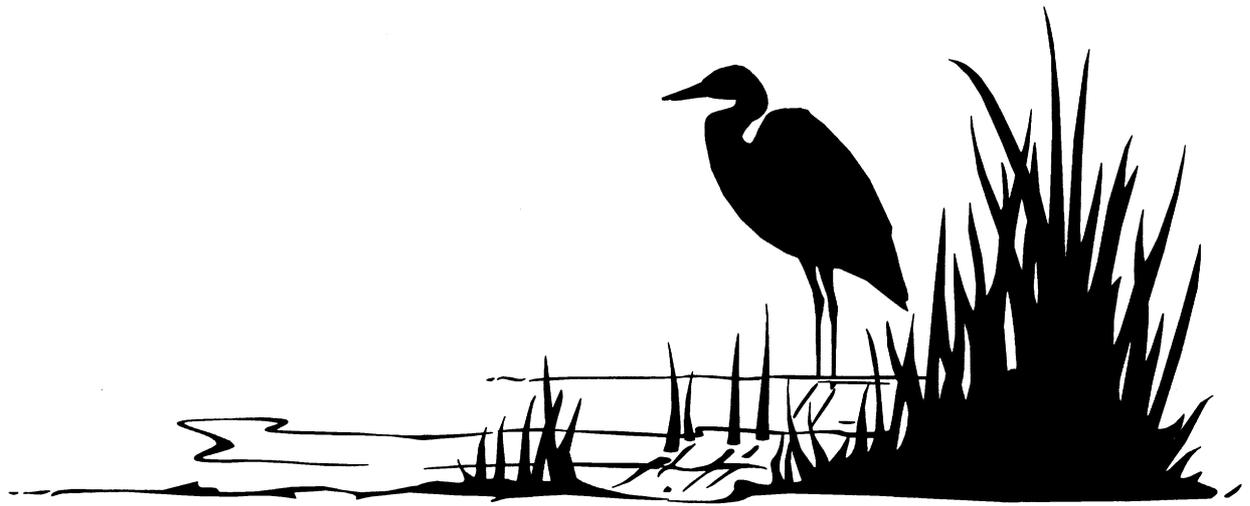
Dear Representative Alario:

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 Receivables Report for the quarter ended March 31, 2007. Not included in the report are the Judiciary and the Legislature. In a letter dated March 6, 1997, from the Second Circuit Court of Appeal, Louisiana Revised Statute (LRS) 39:4 (B) is cited, which states that the Judiciary and the Legislature do not fall under the jurisdiction of the Division of Administration. The House of Representatives and the Senate have cited LRS 39:2(1) which gives the definition of a state agency. Both the House of Representatives and the Senate contend that the reporting requirement is not applicable to them, as they are not state agencies.

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

LSU Health Sciences Center reported \$22,551,810 in write-offs for this quarter. This amount represents approximately 76% of the total write-offs reported.



**STATE OF LOUISIANA**  
**RECEIVABLES REPORT**

**FOR THE QUARTER ENDED March 31, 2007**

**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 for Accounts Receivable Over 180 Days Past Due - 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.

The Honorable John A. Alario, Jr.

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September 5, 2007

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

Sincerely,

A handwritten signature in black ink, appearing to read "Jerry Luke LeBlanc". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Jerry Luke LeBlanc  
Commissioner of Administration

JLL/AA/kbp

Enclosure

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

**STATE OF LOUISIANA**  
**Schedule of Gross Receivables**  
**For the Quarter Ended 03/31/2007**

Gross Receivables	\$ 1,319,688,498
Less: Estimated Uncollectibles	\$ 531,928,295
Net Receivables	\$ 787,760,203

Gross Receivables Over 180 Days Past Due	\$ 780,756,117
Past Due As A Percentage of Gross Receivables	59%

Authorized Write-Offs This Quarter	\$ 29,559,808
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**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 03/31/2007**

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<b><u>Boards &amp; Commissions</u></b>					
Board of Certified Public Accountants	\$ 7,132	\$ 0	0%	\$ 0	\$ 0
LA State Board of Medical Examiners	1,073,647	352,940	33%	214,729	0
State Plumbing Board of Louisiana	7,636	7,636	100%	0	0
LA Recreational & Used Motor Vehicle Commission	140,518	101,686	72%	0	0
LA State Board of Veterinary Medicine	5,264	0	0%	0	0
Louisiana Tax Free Shopping Commission	336,118	32,593	10%	0	14,432
<b>Total Boards &amp; Commissions</b>	<b>\$ 1,570,315</b>	<b>\$ 494,855</b>	<b>32%</b>	<b>\$ 214,729</b>	<b>\$ 14,432</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 17,397,126	\$ 4,897,790	28%	\$ 905,747	\$ 0
LSU - Alexandria	1,180,036	540,833	46%	30,830	0
University of New Orleans	4,426,286	3,781,104	85%	0	0
LSU Health Sciences Center - New Orleans	12,794,502	1,411,427	11%	529,427	24,567
LSU - Eunice	524,905	408,864	78%	120,604	0
LSU - Shreveport	645,310	191,971	30%	0	0
Pennington Biomedical Research Center	1,545,704	14,562	1%	0	0
LSU Health Sciences Center - HCSD	60,624,379	16,335,772	27%	48,760,188	5,041,133
LSU Health Sciences Center - Shreveport	127,813,528	43,733,489	34%	78,191,798	17,486,110
Baton Rouge Community College	754,338	0	0%	0	0
Southern University (all campuses)	7,924,719	4,366,217	55%	993,370	0
Nicholls State University	2,626,673	1,707,775	65%	0	52,498
Grambling State University	7,649,254	5,897,068	77%	5,013,439	0
Louisiana Tech University	1,683,383	704,094	42%	391,674	6,697
McNeese State University	4,685,188	3,558,591	76%	1,509,994	132,354
University of Louisiana @ Monroe	2,030,749	1,508,985	74%	0	0
Northwestern State University	4,494,355	2,565,459	57%	1,044,819	34,123
Southeastern Louisiana University	5,958,458	4,587,466	77%	1,852,380	0
Delgado Community College	6,355,152	2,918,263	46%	0	0

**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 03/31/2007**

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Nunez Community College	207,580	177,350	85%	0	0
Bossier Parish Community College	859,454	602,326	70%	8,595	88,988
South Louisiana Community College	64,677	50,341	78%	41,757	8,924
River Parishes Community College	93,604	24,307	26%	1,850	0
Louisiana Delta Community College	88,786	26,042	29%	26,042	0
LCTCS - Louisiana Technical College	1,002,203	192,110	19%	13,546	0
L E Fletcher Technical Community College	94,604	0	0%	0	0
Sowela Technical Community College	67,452	24,768	37%	0	0
<b>Total Colleges &amp; Universities</b>	<b>\$ 273,592,405</b>	<b>\$ 100,226,974</b>	<b>37%</b>	<b>\$ 139,436,060</b>	<b>\$ 22,875,394</b>
<b><u>State Agencies</u></b>					
Office of the Governor	\$ 205,153	\$ 2,875	1%	\$ 0	\$ 0
LA Manufactured Housing Commission	2,228	2,103	94%	1,678	0
Division of Administration	276,755	141,865	51%	138,100	0
Workforce Commission	13,329	0	0%	0	0
Louisiana Stadium & Exposition District	1,255,979	255,670	20%	0	962
Department of Veterans Affairs	13,608	1,048	8%	0	0
Southwest LA War Veterans Home	386,331	139,460	36%	0	0
Secretary of State	563,916	248,742	44%	0	0
Office of Attorney General	6,901,883	4,402,040	64%	0	5,146,558
State Treasurer	80,918	0	0%	0	0
Public Service Commission	133,497	133,497	100%	0	0
Agriculture and Forestry	2,915,981	793,430	27%	777,033	148
Department of Insurance	3,861,108	3,559,762	92%	3,612,177	137,449
DED - LA Economic Development Corporation	1,728,434	1,691,598	98%	0	0
Louisiana State Racing Commission	8,335	7,785	93%	7,055	0
Office of Financial Institutions	95,452	0	0%	0	0
Louisiana State Board of Cosmetology	6,035	3,590	59%	1,970	0
Department of Culture, Recreation, and Tourism	3,271	2,120	65%	2,851	0

**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 03/31/2007**

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Department of Transportation & Development	41,503,401	38,569,702	93%	5,104	4,448
Department of Health and Hospitals	616,086,983	355,018,681	58%	332,369,715	1,356,003
DSS - Office of Family Support	52,292,731	49,728,406	95%	5,948,627	22,522
DSS - Office of Community Services	82,829	68,402	83%	72,808	0
DSS - Rehabilitation Services	18,502	0	0%	0	0
Office of Youth Development	5,941,329	5,806,137	98%	5,491,928	0
Corrections - Adult Probation and Parole	14,356,188	10,857,975	76%	10,208,151	0
Department of Public Safety	2,837,464	1,327,293	47%	0	0
DNR - Office of the Secretary	1,229,784	1,220,034	99%	443,752	0
DNR - Office of Conservation	298,281	95,469	32%	64,825	0
DNR - Office of Mineral Resources	366,609	40,741	11%	54,428	0
DNR - Office of Coastal Restoration	52,616	50,372	96%	15,094	0
Department of Revenue	259,754,291	178,074,828	69%	22,675,249	0
Louisiana Tax Commission	156,376	41,081	26%	0	0
Department of Labor	20,875,356	20,152,905	97%	7,597,406	0
Department of Wildlife and Fisheries	2,576,331	2,501,414	97%	0	576
Louisiana School for Math, Science, & the Arts	125	0	0%	0	0
Office of Student Financial Assistance	832,040	776,214	93%	629,583	0
Louisiana Educational Television Authority	74,503	15,390	21%	0	0
Board of Regents	139,156	533	0%	0	0
Louisiana Universities Marine Consortium	25,263	4,296	17%	4,296	0
DOE - Management and Finance	11,320	10,895	96%	0	0
DOE - Subgrantee Assistance	409,534	409,534	100%	89,990	0
DOE - Special School District	3,516	3,516	100%	0	0
Office of Risk Management	137	0	0%	0	0
Administrative Services	992	0	0%	0	0
Louisiana Property Assistance Agency	52,141	475	1%	0	0
Federal Property Assistance Agency	131,247	1,037	1%	0	0
Office of Telecommunications Management	165,677	12,299	7%	856	1,173

**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 03/31/2007**

<b>Agency</b>	<b>Gross Receivables</b>	<b>Over 180 Days Past Due</b>	<b>% of Receivables Past Due</b>	<b>Uncollectibles</b>	<b>Write-Offs</b>
Prison Enterprises	640,163	32,007	5%	12,734	0
Office of Aircraft Services	87,980	0	0%	0	0
Department of Environmental Quality	5,070,700	3,829,067	76%	2,052,096	143
<b>Total State Agencies</b>	<b>\$ 1,044,525,778</b>	<b>\$ 680,034,288</b>	<b>65%</b>	<b>\$ 392,277,506</b>	<b>\$ 6,669,982</b>
<b>Grand Total</b>	<b>\$ 1,319,688,498</b>	<b>\$ 780,756,117</b>	<b>59%</b>	<b>\$ 531,928,295</b>	<b>\$ 29,559,808</b>

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 03/31/2007**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<b><u>Boards &amp; Commissions</u></b>					
Board of Certified Public Accountants	\$ 0	\$ 0	\$ 0	\$ 0	0
LA State Board of Medical Examiners	352,940	0	0	0	0
State Plumbing Board of Louisiana	7,636	0	0	0	0
LA Recreational & Used Motor Vehicle Commission	7,864	0	0	21,553	72,269
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	32,593	0	0	0	0
<b>Total Boards &amp; Commissions</b>	<b>\$ 401,033</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 21,553</b>	<b>\$ 72,269</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 2,567,962	\$ 0	\$ 2,329,828	\$ 0	0
LSU - Alexandria	83,722	0	457,111	0	0
University of New Orleans	3,669,816	111,288	0	0	0
LSU Health Sciences Center - New Orleans	1,186,106	0	225,321	0	0
LSU - Eunice	2,043	0	406,821	0	0
LSU - Shreveport	82,955	878	108,138	0	0
Pennington Biomedical Research Center	14,562	0	0	0	0
LSU Health Sciences Center - HCSD	13,159,342	2,031,926	0	1,144,504	0
LSU Health Sciences Center - Shreveport	43,274,562	458,927	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	3,134,765	1,231,452	0	0	0
Nicholls State University	1,707,775	0	0	0	0
Grambling State University	1,703,742	0	4,193,326	0	0
Louisiana Tech University	251,836	0	452,258	0	0
McNeese State University	1,387,681	91,015	2,079,895	0	0
University of Louisiana @ Monroe	710,650	0	798,335	0	0
Northwestern State University	350,411	0	2,215,048	0	0
Southeastern Louisiana University	3,773,328	765,768	46,488	1,882	0
Delgado Community College	2,918,263	0	0	0	0

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 03/31/2007**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Nunez Community College	48,060	0	129,290	0	0
Bossier Parish Community College	602,326	0	0	0	0
South Louisiana Community College	50,341	0	0	0	0
River Parishes Community College	24,307	0	0	0	0
Louisiana Delta Community College	26,042	0	0	0	0
LCTCS - Louisiana Technical College	192,110	0	0	0	0
L E Fletcher Technical Community College	0	0	0	0	0
Sowela Technical Community College	24,768	0	0	0	0
<b>Total Colleges &amp; Universities</b>	<b>\$ 80,947,475</b>	<b>\$ 4,691,254</b>	<b>\$ 13,441,859</b>	<b>\$ 1,146,386</b>	<b>\$ 0</b>
<b><u>State Agencies</u></b>					
Office of the Governor	\$ 2,875	\$ 0	\$ 0	\$ 0	0
LA Manufactured Housing Commission	2,103	0	0	0	0
Division of Administration	141,865	0	0	0	0
Workforce Commission	0	0	0	0	0
Louisiana Stadium & Exposition District	255,670	0	0	0	0
Department of Veterans Affairs	1,048	0	0	0	0
Southwest LA War Veterans Home	139,460	0	0	0	0
Secretary of State	30,596	218,146	0	0	0
Office of Attorney General	0	4,402,040	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	133,497	0	0	0	0
Agriculture and Forestry	793,430	0	0	0	0
Department of Insurance	157,738	3,285,309	0	0	116,715
DED - LA Economic Development Corporation	1,482,777	0	0	0	208,821
Louisiana State Racing Commission	7,785	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	3,590	0	0	0	0
Department of Culture, Recreation, and Tourism	2,120	0	0	0	0

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 03/31/2007**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Department of Transportation & Development	38,569,702	0	0	0	0
Department of Health and Hospitals	199,122,963	0	155,895,718	0	0
DSS - Office of Family Support	49,728,406	0	0	0	0
DSS - Office of Community Services	68,402	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Office of Youth Development	5,806,137	0	0	0	0
Corrections - Adult Probation and Parole	10,857,975	0	0	0	0
Department of Public Safety	1,327,293	0	0	0	0
DNR - Office of the Secretary	1,220,034	0	0	0	0
DNR - Office of Conservation	95,469	0	0	0	0
DNR - Office of Mineral Resources	40,741	0	0	0	0
DNR - Office of Coastal Restoration	50,372	0	0	0	0
Department of Revenue	178,074,828	0	0	0	0
Louisiana Tax Commission	41,081	0	0	0	0
Department of Labor	7,063,010	70,881	0	3,948,481	9,070,533
Department of Wildlife and Fisheries	1,628,251	0	0	784,428	88,735
Louisiana School for Math, Science, & the Arts	0	0	0	0	0
Office of Student Financial Assistance	776,214	0	0	0	0
Louisiana Educational Television Authority	15,390	0	0	0	0
Board of Regents	533	0	0	0	0
Louisiana Universities Marine Consortium	4,296	0	0	0	0
DOE - Management and Finance	10,895	0	0	0	0
DOE - Subgrantee Assistance	135,846	273,688	0	0	0
DOE - Special School District	3,516	0	0	0	0
Office of Risk Management	0	0	0	0	0
Administrative Services	0	0	0	0	0
Louisiana Property Assistance Agency	475	0	0	0	0
Federal Property Assistance Agency	1,037	0	0	0	0
Office of Telecommunications Management	12,299	0	0	0	0

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 03/31/2007**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Prison Enterprises	32,007	0	0	0	0
Office of Aircraft Services	0	0	0	0	0
Department of Environmental Quality	3,829,067	0	0	0	0
<b>Total State Agencies</b>	<b>\$ 501,670,793</b>	<b>\$ 8,250,064</b>	<b>\$ 155,895,718</b>	<b>\$ 4,732,909</b>	<b>\$ 9,484,804</b>
<b>Grand Total</b>	<b>\$ 583,019,301</b>	<b>\$ 12,941,318</b>	<b>\$ 169,337,577</b>	<b>\$ 5,900,848</b>	<b>\$ 9,557,073</b>

Note: The grand total of "Receivables Over 180 Days Past Due" equals \$780,756,117 referenced on page 2 and page 6.

## 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 Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*.

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 have impacted the collecting of receivables for the current fiscal year and possibly for future years to come.