



Kathleen Babineaux Blanco
GOVERNOR

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

December 27, 2005

The Honorable Francis C. Heitmeier, Chairman
Joint Legislative Committee on the Budget
P. O. Box 44294
Baton Rouge, LA 70804

Dear Senator Heitmeier:

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 June 30, 2005. 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.

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 \$15,995,798 in write-offs for this quarter. This amount represents approximately 62% of the total write-offs reported.

The Honorable Francis C. Heitmeier
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December 27, 2005

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) 342-1091.

Sincerely,

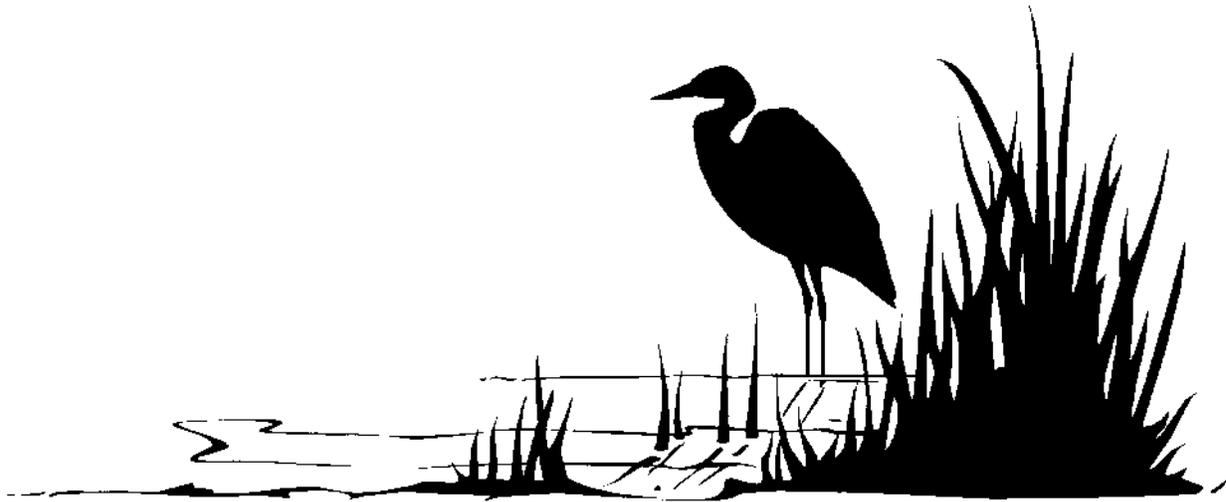
A handwritten signature in black ink, appearing to read "Jerry Luke LeBlanc", with a long horizontal flourish extending to the right.

Jerry Luke LeBlanc
Commissioner of Administration

JLL/AA/kbp

Enclosure

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



STATE OF LOUISIANA
RECEIVABLES REPORT

FOR THE QUARTER ENDED June 30, 2005

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.

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 06/30/2005

Gross Receivables	\$ 824,026,074
Less: Estimated Uncollectibles	\$ 172,761,159
Net Receivables	\$ 651,264,915
Gross Receivables Over 180 Days Past Due	\$ 525,270,803
Past Due As A Percentage of Gross Receivables	64%
Authorized Write-Offs This Quarter	\$ 25,858,576

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 06/30/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 6,879	\$ 3,524	51%	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	19,910	3,782	19%	19,910	0
LA State Board of Medical Examiners	863,406	216,837	25%	0	0
LA Recreational & Used Motor Vehicle Commit	31,971	0	0%	0	29,246
LA State Board of Veterinary Medicine	9,250	0	0%	0	0
Louisiana Tax Free Shopping Commission	279,499	0	0%	0	6,735
Total Boards & Commissions	\$ 1,210,915	\$ 224,143	19%	\$ 19,910	\$ 35,981
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 15,481,656	\$ 4,700,527	30%	\$ 665,394	\$ 711,056
LSU - Alexandria	515,008	273,026	53%	0	60,997
University of New Orleans	4,483,276	3,276,483	73%	0	652,174
LSU Health Sciences Center - New Orleans	12,139,239	1,450,694	12%	538,454	212,510
LSU - Eunice	422,872	259,717	61%	62,291	45,723
LSU - Shreveport	1,012,311	151,106	15%	0	72,553
Pennington Biomedical Research Center	2,078,169	220	0%	0	10
LSU Health Sciences Center - HCSD	61,631,585	6,791,490	11%	49,570,284	7,582,547
LSU Health Sciences Center - Shreveport	34,245,636	12,789,243	37%	18,469,109	8,200,741
Baton Rouge Community College	122,101	0	0%	0	0
Southern University (all campuses)	6,806,782	3,813,524	56%	544,185	111,856
Nicholls State University	2,140,416	1,441,013	67%	0	58,031
Grambling State University	5,353,949	4,346,607	81%	4,287,779	0
Louisiana Tech University	2,274,964	323,068	14%	160,496	6,242
McNeese State University	4,035,349	2,489,931	62%	1,236,631	691
University of Louisiana @ Monroe	2,568,449	614,040	24%	0	209,476
Northwestern State University	3,750,500	1,106,993	30%	907,481	991,019
Southeastern Louisiana University	4,743,969	3,180,507	67%	1,607,716	773,931

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 06/30/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Delgado Community College	7,509,237	1,269,581	17%	0	765,920
Nunez Community College	406,965	102,283	25%	27,400	0
Bossier Parish Community College	491,676	392,548	80%	4,917	102,774
South Louisiana Community College	601,171	31,653	5%	0	0
River Parishes Community College	152,671	3,309	2%	2,225	0
Louisiana Delta Community College	34,504	23,411	68%	22,992	0
LCTCS - Louisiana Technical College	782,052	61,450	8%	3,148	0
L E Fletcher Technical Community College	24,020	1,201	5%	0	0
Sowela Technical Community College	46,403	5	0%	0	0
Total Colleges & Universities	\$ 173,854,930	\$ 48,893,630	28%	\$ 78,110,502	\$ 20,558,251
<u>State Agencies</u>					
Office of the Governor	\$ 231,139	\$ 594	0%	\$ 0	\$ 0
LA Manufactured Housing Commission	676	676	100%	676	0
Division of Administration	222,142	149,265	67%	101,302	0
Department of Military Affairs	141	0	0%	0	0
Workforce Commission	11,592	0	0%	0	0
Louisiana Stadium & Exposition District	70,219	9,209	13%	0	0
Board of Tax Appeals	1,500	0	0%	0	0
Department of Veterans Affairs	12,459	633	5%	0	0
Southwest LA War Veterans Home	9,990	0	0%	0	0
Secretary of State	632,834	395,751	63%	0	0
Office of Attorney General	6,337,926	2,523,206	40%	0	1,302,647
State Treasurer	144,269	0	0%	0	0
Public Service Commission	132,963	132,963	100%	0	0
Agriculture and Forestry	2,384,925	660,263	28%	664,400	341
Department of Insurance	4,670,532	3,919,395	84%	3,937,686	11,418

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 06/30/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
DED - LA Economic Development Corporation	1,256,847	1,241,599	99%	0	0
Louisiana State Racing Commission	11,005	8,065	73%	7,165	0
Office of Financial Institutions	106,388	0	0%	0	0
Louisiana State Board of Cosmetology	6,579	5,304	81%	3,953	0
Department of Culture, Recreation, and Tourism	1,197	0	0%	288	1,629
Department of Transportation & Development	26,202,606	20,950,783	80%	9,836	104,982
Department of Health and Hospitals	274,718,096	209,501,956	76%	39,629,879	59,927
DSS - Office of Family Support	52,840,464	52,551,643	99%	6,027,928	21,901
DSS - Office of Community Services	49,832	47,081	94%	43,778	0
DSS - Rehabilitation Services	20,333	0	0%	0	0
Corrections - Office of Youth Development	4,778,769	4,377,928	92%	4,130,178	0
Correction - Adult Probation and Parole	12,847,237	9,028,942	70%	8,292,603	3,594,186
Department of Public Safety	1,725,461	1,083,515	63%	0	0
DNR - Office of the Secretary	1,827,841	1,821,791	100%	845,788	320
DNR - Office of Conservation	190,319	161,416	85%	51,321	61,680
DNR - Office of Mineral Resources	329,007	284,798	87%	86,940	6,237
DNR - Office of Coastal Restoration	59,781	47,639	80%	15,572	978
Department of Revenue	228,821,793	141,304,034	62%	20,860,267	0
Louisiana Tax Commission	68,132	8,910	13%	0	0
Department of Labor	18,164,322	18,106,401	100%	6,853,332	0
Department of Wildlife and Fisheries	2,213,619	2,133,486	96%	0	6,600
Office of Student Financial Assistance	786,886	736,457	94%	585,832	0
Louisiana Educational Television Authority	111,736	35,852	32%	0	0
Board of Regents	4,173	0	0%	0	0
Louisiana Universities Marine Consortium	85,393	25,954	30%	8,828	0
DOE - Management and Finance	14,210	9,546	67%	0	0
DOE - Subgrantee Assistance	468,452	437,385	93%	32,422	87,267
DOE - Special School District	11,008	4,809	44%	0	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 06/30/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Office of Group Benefits	38,281	38,281	100%	0	0
Administrative Services	4,748	690	15%	0	0
Louisiana Property Assistance Agency	101,328	0	0%	0	0
Federal Property Assistance Agency	227,801	1,951	1%	0	0
Office of Telecommunications Management	420,288	68,424	16%	2,101	746
Prison Enterprises	600,486	37,404	6%	9,971	0
Office of Aircraft Services	10,327	0	0%	0	0
Department of Environmental Quality	4,965,027	4,291,881	86%	2,428,701	3,485
District Attorneys and Assistants	7,150	7,150	100%	0	0
Total State Agencies	\$ 648,960,229	\$ 476,153,030	73%	\$ 94,630,747	\$ 5,264,344
Grand Total	\$ 824,026,074	\$ 525,270,803	64%	\$ 172,761,159	\$ 25,858,576

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 06/30/2005**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 3,524	\$ 0	\$ 0	\$ 0	0
Board of Embalmers and Funeral Directors	3,782	0	0	0	0
LA State Board of Medical Examiners	216,837	0	0	0	0
LA Recreational & Used Motor Vehicle Commissi	0	0	0	0	0
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	0	0	0	0	0
Total Boards & Commissions	\$ 224,143	\$ 0	\$ 0	\$ 0	0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 3,157,112	\$ 0	\$ 1,543,415	\$ 0	0
LSU - Alexandria	9,265	0	263,761	0	0
University of New Orleans	2,896,420	380,063	0	0	0
LSU Health Sciences Center - New Orleans	1,128,777	0	321,917	0	0
LSU - Eunice	1,345	0	258,372	0	0
LSU - Shreveport	50,314	1,606	99,186	0	0
Pennington Biomedical Research Center	220	0	0	0	0
LSU Health Sciences Center - HCSD	4,831,088	1,960,402	0	0	0
LSU Health Sciences Center - Shreveport	12,789,243	0	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	3,813,524	0	0	0	0
Nicholls State University	1,441,013	0	0	0	0
Grambling State University	4,346,607	0	0	0	0
Louisiana Tech University	33,928	0	289,140	0	0
McNeese State University	695,572	99,430	1,694,929	0	0
University of Louisiana @ Monroe	448,916	0	165,124	0	0
Northwestern State University	228,456	0	878,537	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 06/30/2005**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Southeastern Louisiana University	2,424,813	649,875	91,030	14,789	0
Delgado Community College	1,269,581	0	0	0	0
Nunez Community College	102,283	0	0	0	0
Bossier Parish Community College	392,548	0	0	0	0
South Louisiana Community College	31,653	0	0	0	0
River Parishes Community College	3,309	0	0	0	0
Louisiana Delta Community College	3,375	0	20,036	0	0
LCTCS - Louisiana Technical College	61,450	0	0	0	0
L E Fletcher Technical Community College	1,201	0	0	0	0
Sowela Technical Community College	5	0	0	0	0
Total Colleges & Universities	\$ 40,162,018	\$ 3,091,376	\$ 5,625,447	\$ 14,789	\$ 0
<u>State Agencies</u>					
Office of the Governor	\$ 594	\$ 0	\$ 0	\$ 0	\$ 0
LA Manufactured Housing Commission	676	0	0	0	0
Division of Administration	149,265	0	0	0	0
Department of Military Affairs	0	0	0	0	0
Workforce Commission	0	0	0	0	0
Louisiana Stadium & Exposition District	9,209	0	0	0	0
Board of Tax Appeals	0	0	0	0	0
Department of Veterans Affairs	633	0	0	0	0
Southwest LA War Veterans Home	0	0	0	0	0
Secretary of State	5,070	390,681	0	0	0
Office of Attorney General	0	2,523,206	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	132,963	0	0	0	0
Agriculture and Forestry	660,263	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 06/30/2005**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Department of Insurance	3,487,317	0	0	0	432,078
DED - LA Economic Development Corporation	1,032,777	0	0	0	208,822
Louisiana State Racing Commission	8,065	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	5,304	0	0	0	0
Department of Culture, Recreation, and Tourism	0	0	0	0	0
Department of Transportation & Development	20,950,783	0	0	0	0
Department of Health and Hospitals	170,554,661	0	38,947,295	0	0
DSS - Office of Family Support	52,551,643	0	0	0	0
DSS - Office of Community Services	47,081	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	4,377,928	0	0	0	0
Correction - Adult Probation and Parole	9,028,942	0	0	0	0
Department of Public Safety	1,083,515	0	0	0	0
DNR - Office of the Secretary	1,821,791	0	0	0	0
DNR - Office of Conservation	161,416	0	0	0	0
DNR - Office of Mineral Resources	284,798	0	0	0	0
DNR - Office of Coastal Restoration	47,639	0	0	0	0
Department of Revenue	141,301,011	0	3,023	0	0
Louisiana Tax Commission	8,910	0	0	0	0
Department of Labor	6,853,332	70,881	3,464,598	142,088	7,575,502
Department of Wildlife and Fisheries	1,453,486	0	0	591,065	88,935
Office of Student Financial Assistance	736,457	0	0	0	0
Louisiana Educational Television Authority	35,852	0	0	0	0
Board of Regents	0	0	0	0	0
Louisiana Universities Marine Consortium	25,954	0	0	0	0
DOE - Management and Finance	9,546	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 06/30/2005**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
DOE - Subgrantee Assistance	68,590	368,795	0	0	0
DOE - Special School District	4,809	0	0	0	0
Office of Group Benefits	38,281	0	0	0	0
Administrative Services	690	0	0	0	0
Louisiana Property Assistance Agency	0	0	0	0	0
Federal Property Assistance Agency	1,951	0	0	0	0
Office of Telecommunications Management	68,424	0	0	0	0
Prison Enterprises	37,404	0	0	0	0
Office of Aircraft Services	0	0	0	0	0
Department of Environmental Quality	4,291,881	0	0	0	0
District Attorneys and Assistants	7,150	0	0	0	0
Total State Agencies	\$ 421,346,061	\$ 3,353,563	\$ 42,414,916	\$ 733,153	\$ 8,305,337
Grand Total	\$ 461,732,222	\$ 6,444,939	\$ 48,040,363	\$ 747,942	\$ 8,305,337

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.