



STATE OF LOUISIANA  
RECEIVABLES REPORT

FOR THE QUARTER ENDED March 31, 2004

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COMMISSIONER OF ADMINISTRATION

TABLE OF CONTENTS

Background.....1

Schedule of Gross Receivables.....2

Schedule of Gross Receivables, Amounts Past Due, Uncollectibles,  
and Write-offs by Agency.....3

Schedule of Collections Activity for Accounts Receivable Over  
180 Days by Agency.....7

Notes to the Receivables Report.....11

# 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 reporting is necessary to provide a summary of the status of the state's 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 03/31/2004**

Gross Receivables	\$ 589,356,879
Less: Estimated Uncollectibles	\$ 150,647,566
Net Receivables	\$ 438,709,313

Gross Receivables Over 180 Days Past Due	\$ 393,115,447
Past Due As A Percentage of Gross Receivables	67%

Authorized Write-Offs This Quarter	\$ 12,047,174
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**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 03/31/2004**

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	\$ 16,444	\$ 11,171	68%	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	0	0	#DIV/0!	0	0
State Licensing Board for Contractors	0	0	#DIV/0!	0	0
LA State Board of Medical Examiners	324,874	110,788	34%	0	0
State Plumbing Board of LA	0	0	#DIV/0!	0	0
LA Used Motor Vehicle & Parts Commission	22,223	7,415	33%	0	0
LA State Board of Veterinary Medicine	3,509	0	0%	0	0
Louisiana Tax Free Shopping Commission	0	0	#DIV/0!	0	0
<b>Total Boards &amp; Commissions</b>	<b>\$ 367,050</b>	<b>\$ 129,374</b>	<b>35%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 17,715,778	\$ 4,916,303	28%	\$ 701,016	\$ 0
LSU - Alexandria	439,209	212,570	48%	0	58,582
University of New Orleans	4,736,419	3,405,146	72%	0	0
LSU Health Sciences Center - New Orleans	7,532,124	1,717,618	23%	906,855	18,390
LSU - Eunice	686,945	225,448	33%	28,893	0
LSU - Shreveport	642,351	155,592	24%	0	0
Pennington Biomedical Research Center	1,615,533	4,772	0%	0	0
LSU Health Sciences Center - HSCD	62,569,110	17,130,165	27%	49,207,866	5,216,600
LSU Health Sciences Center - Shreveport	35,807,532	15,098,617	42%	20,699,009	4,901,164
Baton Rouge Community College	264,975	0	0%	0	0
Southern University (all campuses)	6,356,368	3,272,367	51%	262,127	0
Nicholls State University	1,770,745	1,062,950	60%	42,456	42,456
Grambling State University	5,324,773	4,125,486	77%	0	0
Louisiana Tech University	1,124,599	244,347	22%	123,419	209,814
McNeese State University	3,216,583	2,017,008	63%	986,853	45,002
University of Louisiana @ Monroe	1,185,410	1,069,045	90%	0	0

**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 03/31/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Northwestern State University	3,152,160	1,650,162	52%	798,775	5,721
Southeastern Louisiana University	4,486,913	2,665,689	59%	1,088,634	0
University of Louisiana @ Lafayette	70,587	0	0%	0	0
Delgado Community College	4,527,160	1,050,959	23%	0	371,405
Nunez Community College	172,860	115,887	67%	0	0
Bossier Parish Community College	583,780	359,880	62%	5,651	38,285
River Parishes Community College	40,142	1,951	5%	530	0
Louisiana Delta Community College	25,050	20,648	82%	20,484	0
LCTCS - Louisiana Technical College	380,785	43,327	11%	7,528	0
L E Fletcher Technical Community College	19,113	3,815	20%	0	10
Sowela Technical Community College	16,640	11,488	69%	0	0
<b>Total Colleges &amp; Universities</b>	<b>\$ 164,463,644</b>	<b>\$ 60,581,240</b>	<b>37%</b>	<b>\$ 74,880,096</b>	<b>\$ 10,907,429</b>
<b><u>State Agencies</u></b>					
Office of the Governor	\$ 230,024	\$ 6,718	3%	\$ 0	\$ 0
LA Manufactured Housing Commission	676	76	11%	76	0
Division of Administration	578,931	99,513	17%	96,063	0
Department of Military Affairs	1,557	0	0%	0	0
Workforce Commission	16,821	0	0%	0	0
Office of Women's Policy	5,968	0	0%	0	0
Louisiana Stadium & Exposition District	156,976	16,302	10%	0	0
Board of Tax Appeals	1,171	2	0%	0	0
Department of Veterans Affairs	18,115	492	3%	0	0
Louisiana War Veterans Home	0	0	#DIV/0!	0	0
Office of Elderly Affairs	0	0	#DIV/0!	0	0
Secretary of State	64,526	9,703	15%	0	0
Office of Attorney General	18,190,869	18,134,300	100%	0	701,621

**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 03/31/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Commissioner of Elections	772,687	384,388	50%	0	0
State Treasurer	15,699	0	0%	0	0
Public Service Commission	49,020	28,991	59%	5,000	0
Agriculture and Forestry	3,157,782	509,977	16%	548,240	1,157
Department of Insurance	1,305,400	1,232,262	94%	1,248,639	4,430
DED - LA Economic Development Corporation	1,936,894	694,662	36%	0	0
Louisiana State Racing Commission	13,704	12,449	91%	10,355	0
Office of Financial Institutions	89,612	0	0%	0	0
Louisiana State Board of Cosmetology	3,165	1,900	60%	1,040	0
Department of Culture, Recreation, and Tourism	1,364	749	55%	1,141	0
Department of Transportation & Development	32,765,784	30,015,539	92%	11,966	1,290
Department of Health and Hospitals	156,204,741	130,704,425	84%	31,546,559	376,417
DSS- Office of Family Support	11,243,732	10,651,439	95%	9,363,488	157
DSS - Office of Community Services	151,558	124,264	82%	133,921	0
DSS - Rehabilitation Services	24,977	0	0%	0	0
Corrections - Office of Youth Development	4,022,455	3,772,984	94%	3,558,203	0
Adult Probation and Parole	16,362,795	12,888,572	79%	12,125,348	0
Department of Public Safety	1,960,179	1,215,009	62%	0	0
DNR - Office of the Secretary	3,296,892	1,368,385	42%	713,294	0
DNR - Office of Conservation	336,469	154,510	46%	74,495	0
DNR - Office of Mineral Resources	610,595	208,864	34%	101,531	0
DNR - Office of Coastal Restoration	51,464	36,290	71%	11,516	0
Department of Revenue	146,630,018	101,490,598	69%	9,996,233	0
Louisiana Tax Commission	42,627	21,974	52%	0	0
Department of Labor	11,411,065	10,010,134	88%	2,952,753	0
Department of Wildlife and Fisheries	2,164,198	1,970,864	91%	0	17
Louisiana School for Math, Science, & the Arts	1,188	0	0%	0	0
Office of Student Financial Assistance	752,005	701,614	93%	570,702	0

**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 03/31/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Louisiana Educational Television Authority	813,856	2,500	0%	2,500	0
Board of Elementary & Secondary Education	65	0	0%	0	0
Board of Regents	14,731	0	0%	0	0
Louisiana Universities Marine Consortium	74,679	4,621	6%	4,621	0
DOE - Management and Finance	10,850	10,023	92%	108	0
DOE - Subgrantee Assistance	649,337	649,337	100%	6,408	0
DOE - Special School District	9,520	4,041	42%	95	0
Office of Group Benefits	38,281	38,281	100%	0	0
Administrative Services	3,955	79	2%	(3)	0
Louisiana Property Assistance Agency	80,326	306	0%	0	0
Federal Property Assistance Agency	195,044	(122)	0%	0	0
Office of Telecommunications Management	794,419	120,783	15%	3,972	310
Prison Enterprises	459,414	38,529	8%	9,022	0
Flight Maintenance Operations	8,773	0	0%	0	0
Department of Environmental Quality	6,700,645	5,068,479	76%	2,670,184	54,346
Office of Legislative Auditors	0	0	#DIV/0!	0	0
DOA Debt Service & Maintenance	28,587	27	0%	0	0
<b>Total State Agencies</b>	<b>\$ 424,526,185</b>	<b>\$ 332,404,833</b>	<b>78%</b>	<b>\$ 75,767,470</b>	<b>\$ 1,139,745</b>
<b>Grand Total</b>	<b>\$ 589,356,879</b>	<b>\$ 393,115,447</b>	<b>67%</b>	<b>\$ 150,647,566</b>	<b>\$ 12,047,174</b>



**Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 03/31/2004**

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	\$ 11,171	\$ 0	\$ 0	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	0	0	0	0	0
State Licensing Board for Contractors	0	0	0	0	0
LA State Board of Medical Examiners	110,788	0	0	0	0
State Plumbing Board of LA	0	0	0	0	0
LA Used Motor Vehicle & Parts Commission	7,415	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
<b>Total Boards &amp; Commissions</b>	<b>\$ 129,374</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 2,098,046	\$ 0	\$ 2,818,257	\$ 0	\$ 0
LSU - Alexandria	64,377	0	148,193	0	0
University of New Orleans	3,054,765	350,381	0	0	0
LSU Health Sciences Center - New Orleans	1,036,971	549,027	0	(3,588)	135,208
LSU - Eunice	0	0	225,448	0	0
LSU - Shreveport	44,708	12,106	98,778	0	0
Pennington Biomedical Research Center	4,772	0	0	0	0
LSU Health Sciences Center - HSCD	15,879,120	1,251,045	0	0	0
LSU Health Sciences Center - Shreveport	15,098,617	0	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	2,260,930	0	1,011,437	0	0
Nicholls State University	1,062,950	0	0	0	0
Grambling State University	4,125,486	0	0	0	0
Louisiana Tech University	23,711	0	220,636	0	0
McNeese State University	680,617	114,188	1,222,203	0	0

**Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 03/31/2004**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
University of Louisiana @ Monroe	324,764	0	744,281	0	0
Northwestern State University	177,402	0	1,472,760	0	0
Southeastern Louisiana University	2,353,625	247,320	58,034	6,710	0
University of Louisiana @ Lafayette	0	0	0	0	0
Delgado Community College	1,050,959	0	0	0	0
Nunez Community College	99,189	0	16,698	0	0
Bossier Parish Community College	357,759	0	2,121	0	0
River Parishes Community College	1,951	0	0	0	0
Louisiana Delta Community College	1,963	0	18,685	0	0
LCTCS - Louisiana Technical College	43,327	0	0	0	0
L E Fletcher Technical Community College	3,815	0	0	0	0
Sowela Technical Community College	11,488	0	0	0	0
<b>Total Colleges &amp; Universities</b>	\$ 49,861,312	\$ 2,524,067	\$ 8,057,531	\$ 3,122	\$ 135,208

**State Agencies**

Office of the Governor	\$ 6,718	\$ 0	\$ 0	\$ 0	\$ 0
LA Manufactured Housing Commission	76	0	0	0	0
Division of Administration	99,513	0	0	0	0
Department of Military Affairs	0	0	0	0	0
Workforce Commission	0	0	0	0	0
Office of Women's Policy	0	0	0	0	0
Louisiana Stadium & Exposition District	16,302	0	0	0	0
Board of Tax Appeals	2	0	0	0	0
Department of Veterans Affairs	492	0	0	0	0
Louisiana War Veterans Home	0	0	0	0	0
Office of Elderly Affairs	0	0	0	0	0
Secretary of State	9,703	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 03/31/2004**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Office of Attorney General	0	18,134,300	0	0	0
Commissioner of Elections	1,906	382,482	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	28,991	0	0	0	0
Agriculture and Forestry	509,977	0	0	0	0
Department of Insurance	195,841	0	0	0	1,036,421
DED - LA Economic Development Corporation	694,662	0	0	0	0
Louisiana State Racing Commission	12,449	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	1,900	0	0	0	0
Department of Culture, Recreation, and Tourism	749	0	0	0	0
Department of Transportation & Development	29,314,324	0	701,215	0	0
Department of Health and Hospitals	101,399,888	0	29,304,537	0	0
DSS- Office of Family Support	10,651,439	0	0	0	0
DSS - Office of Community Services	124,264	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	3,772,984	0	0	0	0
Adult Probation and Parole	12,888,572	0	0	0	0
Department of Public Safety	1,215,009	0	0	0	0
DNR - Office of the Secretary	1,368,385	0	0	0	0
DNR - Office of Conservation	154,510	0	0	0	0
DNR - Office of Mineral Resources	208,864	0	0	0	0
DNR - Office of Coastal Restoration	36,290	0	0	0	0
Department of Revenue	98,291,851	0	3,198,747	0	0
Louisiana Tax Commission	21,974	0	0	0	0
Department of Labor	2,513,224	70,881	7,283,941	142,088	0
Department of Wildlife and Fisheries	1,618,208	0	84,726	179,195	88,735

**Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 03/31/2004**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Louisiana School for Math, Science, & the Arts	0	0	0	0	0
Office of Student Financial Assistance	701,614	0	0	0	0
Louisiana Educational Television Authority	2,500	0	0	0	0
Board of Elementary & Secondary Education	0	0	0	0	0
Board of Regents	0	0	0	0	0
Louisiana Universities Marine Consortium	4,621	0	0	0	0
DOE - Management and Finance	10,023	0	0	0	0
DOE - Subgrantee Assistance	19,367	629,970	0	0	0
DOE - Special School District	4,041	0	0	0	0
Office of Group Benefits	38,281	0	0	0	0
Administrative Services	79	0	0	0	0
Louisiana Property Assistance Agency	306	0	0	0	0
Federal Property Assistance Agency	(122)	0	0	0	0
Office of Telecommunications Management	120,783	0	0	0	0
Prison Enterprises	38,529	0	0	0	0
Flight Maintenance Operations	0	0	0	0	0
Department of Environmental Quality	5,068,479	0	0	0	0
Office of Legislative Auditors	0	0	0	0	0
DOA Debt & Service Maintenance	27	0	0	0	0
<b>Total State Agencies</b>	<b>\$ 271,167,595</b>	<b>\$ 19,217,633</b>	<b>\$ 40,573,166</b>	<b>\$ 321,283</b>	<b>\$ 1,125,156</b>
<b>Grand Total</b>	<b>\$ 321,158,281</b>	<b>\$ 21,741,700</b>	<b>\$ 48,630,697</b>	<b>\$ 324,405</b>	<b>\$ 1,260,364</b>

## 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.