



M. J. "MIKE" FOSTER, JR.  
GOVERNOR

State of Louisiana  
DIVISION OF ADMINISTRATION  
OFFICE OF THE COMMISSIONER

MARK C. DRENNEN  
COMMISSIONER OF ADMINISTRATION

November 13, 2003

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

Dear Senator Dardenne:

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, 2003. 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, Baton Rouge Community College is not included because that institution 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 \$8,514,520 in write-offs for this quarter. This amount represents approximately 26% of the total write-offs reported.

The Honorable Jay Dardenne  
November 13, 2003  
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If you have any questions concerning the information presented in this report, please contact Ms. Katherine Porche at (225) 219-4442, or Mr. Howard Karlton at (225) 342-0708.

Sincerely,

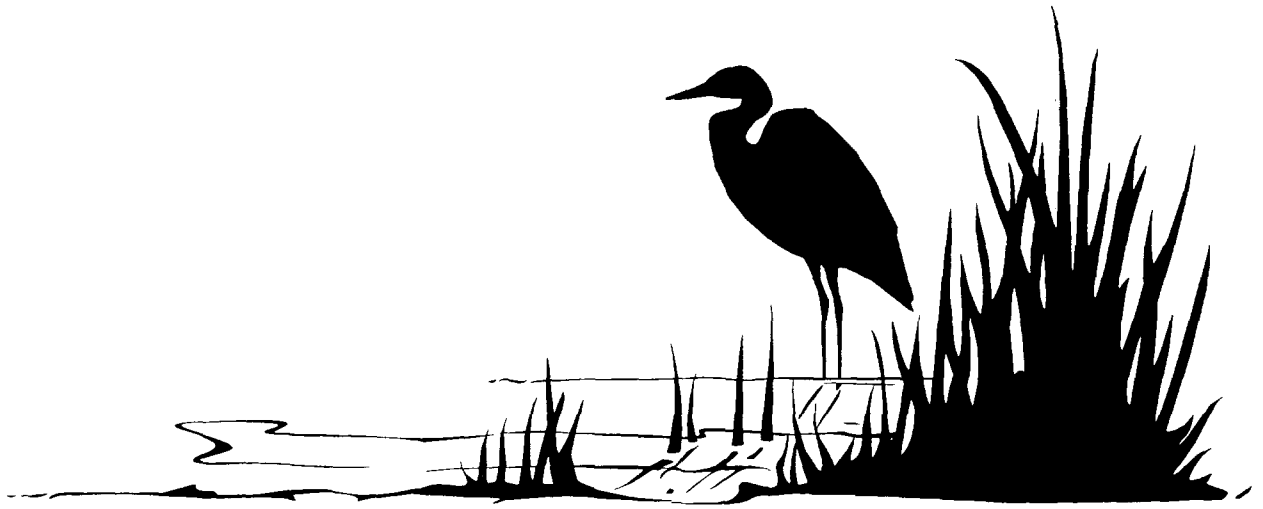
A handwritten signature in black ink, appearing to read 'M. Drennen', written in a cursive style.

Mark C. Drennen  
Commissioner of Administration

MCD/FHK/kbp

Enclosure

c: Ms. Katherine Porche  
Mr. Whitman Kling



STATE OF LOUISIANA  
RECEIVABLES REPORT

FOR THE QUARTER ENDED June 30, 2003

MARK C. DRENNEN  
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 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 6/30/2003**

Gross Receivables	\$ 601,660,287
Less: Estimated Uncollectibles	\$ 156,099,710
Net Receivables	\$ 445,560,577
Gross Receivables Over 180 Days Past Due	\$ 357,505,746
Past Due As A Percentage of Gross Receivables	59%
Authorized Write-Offs This Quarter	\$ 32,951,593

**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 6/30/2003**

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	\$ 15,693	\$ 7,266	46%	\$ 0	\$ 2,126
Board of Embalmers and Funeral Directors	1,105	0	0%	0	31,610
State Licensing Board for Contractors	6,828	0	0%	0	0
LA State Board of Medical Examiners	406,269	74,020	18%	0	0
State Plumbing Board of LA	0	0	#DIV/0!	0	0
LA Used Motor Vehicle & Parts Commission	7,715	1,829	24%	0	35,294
LA State Board of Veterinary Medicine	1,374	0	0%	0	0
Louisiana Tax Free Shopping Commission	0	0	#DIV/0!	0	0
<b>Total Boards &amp; Commissions</b>	<b>\$ 438,984</b>	<b>\$ 83,115</b>	<b>19%</b>	<b>0</b>	<b>69,030</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 14,907,594	\$ 4,274,195	29%	\$ 575,768	\$ 653,748
LSU - Alexandria	453,740	180,967	40%	0	14,859
University of New Orleans	5,376,550	3,880,779	72%	0	289,666
LSU Health Sciences Center - New Orleans	9,933,108	1,741,704	18%	1,233,849	387,791
LSU - Eunice	263,399	123,733	47%	30,741	15,149
LSU - Shreveport	1,087,899	134,188	12%	0	55,373
Pennington Biomedical Research Center	1,202,368	1,065	0%	0	178
LSU Health Sciences Center - HSCD	62,453,313	14,924,827	24%	49,488,968	5,591,878
LSU Health Sciences Center - Shreveport	40,047,765	12,481,410	31%	23,279,051	8,126,729
Baton Rouge Community College	0	0	#DIV/0!	0	0
Southern University (all campuses)	4,947,830	2,962,433	60%	286,461	167,452
Nicholls State University	2,811,497	956,924	34%	0	81,390
Grambling State University	4,980,309	3,835,078	77%	0	0
Louisiana Tech University	1,546,400	251,100	16%	136,249	303,202
McNeese State University	3,832,430	2,214,260	58%	966,810	11,478
University of Louisiana @ Monroe	829,569	722,747	87%	0	259,148
Northwestern State University	2,520,693	688,974	27%	801,279	611,437
Southeastern Louisiana University	3,672,965	2,350,133	64%	1,088,634	173,833
University of Louisiana @ Lafayette	28,890	0	0%	0	0

**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 6/30/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Delgado Community College	6,395,402	527,269	8%	0	259,308
Nunez Community College	145,682	54,719	38%	27,401	0
Bossier Parish Community College	457,514	271,815	59%	3,802	66,751
River Parishes Community College	50,515	10	0%	0	0
Louisiana Delta Community College	37,157	20,607	55%	20,988	0
LCTCS - Louisiana Technical College	652,835	33,323	5%	13,634	14,239
Louisiana Universities Marine Consortium	12,939	5,793	45%	5,590	0
<b>Total Colleges &amp; Universities</b>	<b>\$ 168,648,363</b>	<b>\$ 52,638,053</b>	<b>31%</b>	<b>\$ 77,959,225</b>	<b>\$ 17,083,609</b>
<b><u>State Agencies</u></b>					
Office of the Governor	\$ 0	\$ 0	#DIV/0!	\$ 0	\$ 0
Louisiana Manufacturing Housing Commission	476	\$ 76	16%	\$ 0	\$ 0
Division of Administration	0	0	#DIV/0!	0	0
Department of Military Affairs	1,305	0	0%	0	0
Louisiana Stadium & Exposition District	389,775	2,065	1%	0	2,960
Department of Veterans Affairs	5,752	626	11%	0	0
Louisiana War Veterans Home	7,970	0	0%	0	0
Office of Elderly Affairs	0	0	#DIV/0!	0	0
Secretary of State	29,990	408	1%	0	0
Office of Attorney General	24,135,330	24,099,971	100%	0	13,151,875
Commissioner of Elections	1,088,998	270,244	25%	0	0
State Treasurer	4,274	116	3%	0	0
Public Service Commission	31,482	22,671	72%	0	0
Agriculture and Forestry	1,923,335	475,968	25%	476,389	929
Department of Insurance	1,581,754	880,816	56%	933,001	10,012
DED - LA Economic Development Corporation	884,877	876,894	99%	0	0
Louisiana State Racing Commission	13,009	9,190	71%	8,790	0
Office of Financial Institutions	20,000	0	0%	0	0
Louisiana State Board of Cosmetology	2,100	755	36%	0	1,658
Department of Culture, Recreation, and Tourism	21,328	20,103	94%	20,696	0
Department of Transportation & Development	23,103,447	21,430,724	93%	0	5,724



**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 6/30/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Department of Health and Hospitals	169,627,346	113,067,901	67%	32,220,777	764,894
DSS- Office of Family Support	12,440,358	11,686,080	94%	10,424,549	331,112
DSS - Office of Community Services	114,996	87,694	76%	99,758	0
DSS - Rehabilitation Services	25,253	0	0%	0	0
Corrections - Office of Youth Development	3,762,054	3,375,509	90%	3,187,967	0
Adult Probation and Parole	16,354,574	12,718,141	78%	11,959,842	0
Department of Public Safety	3,033,299	1,752,875	58%	77,111	0
DNR - Office of the Secretary	1,400,070	1,397,270	100%	419,421	200
DNR - Office of Conservation	421,044	361,790	86%	117,142	43,451
DNR - Office of Mineral Resources	706,578	249,577	35%	99,694	0
DNR - Office of Coastal Restoration	41,224	19,271	47%	7,396	0
Department of Revenue	149,671,278	93,004,219	62%	12,211,466	0
Louisiana Tax Commission	108,956	74,762	69%	0	64,148
Department of Labor	10,396,486	10,392,732	100%	3,058,687	0
Department of Wildlife and Fisheries	2,071,348	1,851,649	89%	0	424,125
Louisiana School for Math, Science, & the Arts	0	0	#DIV/0!	0	0
Office of Student Financial Assistance	736,193	696,812	95%	571,602	0
Louisiana Educational Television Authority	296,195	8,537	3%	2,500	0
DOE - Management and Finance	7,191	6,626	92%	72	0
DOE - Subgrantee Assistance	701,592	699,881	100%	6,924	0
DOE - Special School District	541	541	100%	0	0
Office of Group Benefits	98,410	98,282	100%	0	996,499
Administrative Services	6,975	607	9%	0	0
Louisiana Property Assistance Agency	83,708	1,768	2%	0	77
Federal Property Assistance Agency	171,768	1,817	1%	0	0
Office of Telecommunications Management	332,275	9,795	3%	1,661	1,290
Prison Enterprises	399,584	8,587	2%	5,632	0
Flight Maintenance Operations	16,560	0	0%	0	0
Department of Environmental Quality	6,300,837	5,121,228	81%	2,229,408	0
Office of Legislative Auditors	1,045	0	0%	0	0
<b>Total State Agencies</b>	<b>\$ 432,572,940</b>	<b>\$ 304,784,578</b>	<b>70%</b>	<b>\$ 78,140,485</b>	<b>\$ 15,798,954</b>

**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 6/30/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<b>Grand Total</b>	\$ 601,660,287	\$ 357,505,746	59%	\$ 156,099,710	\$ 32,951,593

**Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 6/30/2003**

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	\$ 7,266	\$ 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	74,020	0	0	0	0
State Plumbing Board of LA	0	0	0	0	0
LA Used Motor Vehicle & Parts Commission	1,829	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>\$ 75,849</b>	<b>\$ 7,266</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 3,231,568	\$ 0	\$ 1,042,627	\$ 0	\$ 0
LSU - Alexandria	95,527	0	85,440	0	0
University of New Orleans	3,058,840	102,007	719,932	0	0
LSU Health Sciences Center - New Orleans	867,672	0	738,824	0	135,208
LSU - Eunice	922	0	122,811	0	0
LSU - Shreveport	8,923	6,946	118,319	0	0
Pennington Biomedical Research Center	1,065	0	0	0	0
LSU Health Sciences Center - HSCD	14,152,483	772,344	0	0	0
LSU Health Sciences Center - Shreveport	12,481,410	0	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	2,193,949	768,484	0	0	0
Nicholls State University	956,924	0	0	0	0
Grambling State University	3,835,078	0	0	0	0
Louisiana Tech University	27,915	0	223,185	0	0
McNeese State University	780,526	125,464	1,308,270	0	0
University of Louisiana @ Monroe	357,201	0	365,546	0	0
Northwestern State University	180,041	0	508,933	0	0
Southeastern Louisiana University	2,019,521	257,597	71,434	1,581	0
University of Louisiana @ Lafayette	0	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 6/30/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Delgado Community College	527,269	0	0	0	0
Nunez Community College	36,172	0	18,547	0	0
Bossier Parish Community College	271,815	0	0	0	0
River Parishes Community College	10	0	0	0	0
Louisiana Delta Community College	2,130	0	18,477	0	0
LCTCS - Louisiana Technical College	33,323	0	0	0	0
Louisiana Universities Marine Consortium	5,793	0	0	0	0
<b>Total Colleges &amp; Universities</b>	<b>\$ 45,126,077</b>	<b>\$ 2,032,842</b>	<b>\$ 5,342,345</b>	<b>\$ 1,581</b>	<b>\$ 135,208</b>
<b><u>State Agencies</u></b>					
Executive Office	\$ 0	\$ 0	\$ 0	\$ 0	0
Louisiana Manufacturing Housing Commission	76	0	0	0	0
Division of Administration	0	0	0	0	0
Department of Military Affairs	0	0	0	0	0
Louisiana Stadium & Exposition District	0	0	0	2,065	0
Department of Veterans Affairs	626	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	408	0	0	0	0
Office of Attorney General	0	24,099,971	0	0	0
Commissioner of Elections	17,761	252,483	0	0	0
State Treasurer	116	0	0	0	0
Public Service Commission	22,671	0	0	0	0
Agriculture and Forestry	475,968	0	0	0	0
Department of Insurance	187,368	0	0	0	693,448
DED - LA Economic Development Corporation	876,894	0	0	0	0
Louisiana State Racing Commission	9,190	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	755	0	0	0	0
Department of Culture, Recreation, and Tourism	19,525	578	0	0	0
Department of Transportation & Development	20,729,510	0	701,214	0	0

**Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 6/30/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Department of Health and Hospitals	98,314,728	0	14,753,173	0	0
DSS- Office of Family Support	11,686,080	0	0	0	0
DSS - Office of Community Services	87,694	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	3,375,509	0	0	0	0
Adult Probation and Parole	12,718,141	0	0	0	0
Department of Public Safety	1,752,875	0	0	0	0
DNR - Office of the Secretary	1,397,270	0	0	0	0
DNR - Office of Conservation	361,790	0	0	0	0
DNR - Office of Mineral Resources	249,577	0	0	0	0
DNR - Office of Coastal Restoration	19,271	0	0	0	0
Department of Revenue	92,570,098	0	434,121	0	0
Louisiana Tax Commission	74,762	0	0	0	0
Department of Labor	3,058,968	70,880	7,120,796	142,088	0
Department of Wildlife and Fisheries	1,750,457	0	5,579	13,128	82,485
Louisiana School for Math, Science, & the Arts	0	0	0	0	0
Office of Student Financial Assistance	696,812	0	0	0	0
Louisiana Educational Television Authority	8,537	0	0	0	0
DOE - Management and Finance	6,626	0	0	0	0
DOE - Subgrantee Assistance	0	699,881	0	0	0
DOE - Special School District	541	0	0	0	0
Office of Group Benefits	98,282	0	0	0	0
Administrative Services	607	0	0	0	0
Louisiana Property Assistance Agency	1,768	0	0	0	0
Federal Property Assistance Agency	1,817	0	0	0	0
Office of Telecommunications Management	9,795	0	0	0	0
Prison Enterprises	8,587	0	0	0	0
Flight Maintenance Operations	0	0	0	0	0
Department of Environmental Quality	5,121,228	0	0	0	0
Office of Legislative Auditors	0	0	0	0	0
<b>Total State Agencies</b>	<b>\$ 255,712,688</b>	<b>\$ 25,123,793</b>	<b>\$ 23,014,883</b>	<b>\$ 157,281</b>	<b>\$ 775,933</b>

**Schedule of Collections Activity for Accounts Receivable  
 Over 180 Days by Agency  
 For the Quarter Ended 6/30/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<b>Grand Total</b>	\$ 300,914,614	\$ 27,163,901	\$ 28,357,228	\$ 158,862	\$ 911,141

## 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 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.