



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

FOR THE QUARTER ENDED September 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 9/30/2003**

Gross Receivables	\$ 631,923,901
Less: Estimated Uncollectibles	\$ 175,044,382
Net Receivables	\$ 456,879,519

Gross Receivables Over 180 Days Past Due	\$ 367,347,862
Past Due As A Percentage of Gross Receivables	58%

Authorized Write-Offs This Quarter	\$ 20,651,501
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**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 9/30/2003**

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	\$ 14,187	\$ 4,487	32%	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	6,626	0	0%	0	0
LA State Board of Medical Examiners	409,852	105,198	26%	0	0
State Plumbing Board of LA	0	0	#DIV/0!	0	0
LA Used Motor Vehicle & Parts Commission	7,415	1,529	21%	0	0
LA State Board of Veterinary Medicine	17	0	0%	0	0
Louisiana Tax Free Shopping Commission	0	0	#DIV/0!	0	0
<b>Total Boards &amp; Commissions</b>	<b>\$ 438,097</b>	<b>\$ 111,214</b>	<b>25%</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 36,893,182	\$ 5,090,315	14%	\$ 575,768	\$ 0
LSU - Alexandria	451,547	219,287	49%	12,000	0
University of New Orleans	6,909,776	2,680,274	39%	0	0
LSU Health Sciences Center - New Orleans	5,386,129	1,766,655	33%	1,101,680	237,897
LSU - Eunice	750,114	148,212	20%	28,894	0
LSU - Shreveport	1,270,490	125,585	10%	0	0
Pennington Biomedical Research Center	1,098,683	1,847	0%	0	0
LSU Health Sciences Center - HSCD	61,565,984	16,065,899	26%	48,263,586	4,266,168
LSU Health Sciences Center - Shreveport	59,354,950	17,406,271	29%	42,020,533	8,499,215
Baton Rouge Community College	2,862,378	0	0%	175,993	0
Southern University (all campuses)	0	0	#DIV/0!	0	0
Nicholls State University	3,067,468	1,019,908	33%	0	8,148
Grambling State University	5,090,985	3,616,852	71%	0	0
Louisiana Tech University	1,538,600	290,555	19%	199,699	362
McNeese State University	4,635,960	2,499,573	54%	1,059,120	744
University of Louisiana @ Monroe	1,370,279	933,845	68%	0	0
Northwestern State University	6,598,802	901,103	14%	805,512	25,145

**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 9/30/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Southeastern Louisiana University	5,331,616	3,019,175	57%	1,088,634	0
University of Louisiana @ Lafayette	234,816	0	0%	0	0
Delgado Community College	4,458,429	825,821	19%	0	0
Nunez Community College	181,151	80,861	45%	0	0
Bossier Parish Community College	1,207,619	308,539	26%	7,567	7,531
River Parishes Community College	118,453	672	1%	0	0
Louisiana Delta Community College	66,831	20,733	31%	19,984	0
LCTCS - Louisiana Technical College	1,090,869	68,716	6%	11,424	3,760
Board of Regents	642	0	0%	0	0
L E Fletcher Technical Community College	39,475	5,472	14%	0	0
Sowela Technical Community College	25,054	8,477	34%	0	0
<b>Total Colleges &amp; Universities</b>	<b>\$ 211,600,282</b>	<b>\$ 57,104,647</b>	<b>27%</b>	<b>\$ 95,370,394</b>	<b>\$ 13,048,970</b>

**State Agencies**

LA Manufactured Housing Commission	\$ 476	\$ 476	100%	\$ 0	\$ 0
Division of Administration	0	0	#DIV/0!	0	0
Department of Military Affairs	562	0	0%	0	0
Workforce Commission	2	0	0%	0	0
Louisiana Stadium & Exposition District	447,405	410	0%	0	60
Department of Veterans Affairs	11,127	492	4%	0	0
Louisiana War Veterans Home	6,570	0	0%	0	0
Office of Elderly Affairs	0	0	#DIV/0!	0	0
Secretary of State	14,815	9,216	62%	0	0
Office of Attorney General	17,702,662	17,669,815	100%	0	6,041,934
Commissioner of Elections	875,274	277,168	32%	0	0
State Treasurer	34,496	0	0%	0	0
Public Service Commission	32,073	28,969	90%	0	0



**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 9/30/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Agriculture and Forestry	3,231,502	496,725	15%	503,699	7,387
Department of Insurance	1,784,970	729,913	41%	913,560	0
DED - LA Economic Development Corporation	702,512	694,662	99%	0	0
Louisiana State Racing Commission	12,194	9,355	77%	8,505	0
Office of Financial Institutions	15,111	0	0%	0	0
Louisiana State Board of Cosmetology	1,950	1,040	53%	0	0
Department of Culture, Recreation, and Tourism	21,258	20,238	95%	20,549	0
Department of Transportation & Development	23,895,269	21,600,069	90%	0	1,835
Department of Health and Hospitals	155,323,597	122,647,275	79%	31,573,913	1,454,258
DSS- Office of Family Support	12,966,424	12,227,619	94%	10,931,192	51,647
DSS - Office of Community Services	126,969	98,859	78%	106,348	0
DSS - Rehabilitation Services	17,987	0	0%	0	0
Corrections - Office of Youth Development	4,007,015	3,610,829	90%	3,404,479	0
Adult Probation and Parole	16,634,960	12,953,900	78%	12,178,028	0
Department of Public Safety	2,396,167	1,152,621	48%	18,148	0
DNR - Office of the Secretary	1,405,785	1,395,670	99%	712,923	0
DNR - Office of Conservation	269,720	188,063	70%	65,210	0
DNR - Office of Mineral Resources	604,864	209,227	35%	101,234	0
DNR - Office of Coastal Restoration	45,336	24,456	54%	8,970	0
Department of Revenue	149,671,817	95,633,809	64%	12,603,151	0
Louisiana Tax Commission	91,039	70,213	77%	0	270
Department of Labor	10,362,797	10,205,604	98%	3,014,323	0
Department of Wildlife and Fisheries	2,097,543	1,863,112	89%	0	275
Louisiana School for Math, Science, & the Arts	1,818	0	0%	0	0
Office of Student Financial Assistance	726,741	692,044	95%	561,602	0
Louisiana Educational Television Authority	393,372	2,500	1%	2,500	0
Louisiana Universities Marine Consortium	174,589	5,140	3%	5,140	0
DOE - Management and Finance	7,900	6,925	88%	79	0



**Schedule of Gross Receivables, Amounts Past Due  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 9/30/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
DOE - Subgrantee Assistance	700,844	653,919	93%	6,916	0
DOE - Special School District	0	0	#DIV/0!	0	0
Office of Group Benefits	38,281	38,281	100%	0	43,620
Administrative Services	2,812	253	9%	0	0
Louisiana Property Assistance Agency	104,024	533	1%	0	0
Federal Property Assistance Agency	280,118	2,471	1%	0	0
Office of Telecommunications Management	443,133	5,763	1%	2,216	1,245
Prison Enterprises	348,010	8,535	2%	4,977	0
Flight Maintenance Operations	10,603	0	0%	0	0
Department of Environmental Quality	11,841,029	4,895,832	41%	2,926,326	0
Office of Legislative Auditors	0	0	#DIV/0!	0	0
<b>Total State Agencies</b>	<b>\$ 419,885,522</b>	<b>\$ 310,132,001</b>	<b>74%</b>	<b>\$ 79,673,988</b>	<b>\$ 7,602,531</b>
<b>Grand Total</b>	<b>\$ 631,923,901</b>	<b>\$ 367,347,862</b>	<b>58%</b>	<b>\$ 175,044,382</b>	<b>\$ 20,651,501</b>

**Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 9/30/2003**

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	\$ 4,487	\$ 0	\$ 0	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	0	0	0	0	0
LA State Board of Medical Examiners	105,198	0	0	0	0
State Plumbing Board of LA	0	0	0	0	0
LA Used Motor Vehicle & Parts Commission	1,529	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>\$ 111,214</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 2,173,130	\$ 0	\$ 2,917,185	\$ 0	\$ 0
LSU - Alexandria	92,379	0	126,908	0	0
University of New Orleans	2,578,267	102,007	0	0	0
LSU Health Sciences Center - New Orleans	980,344	0	651,103	0	135,208
LSU - Eunice	1,051	0	147,161	0	0
LSU - Shreveport	16,460	6,946	102,179	0	0
Pennington Biomedical Research Center	1,847	0	0	0	0
LSU Health Sciences Center - HSCD	15,060,126	1,005,773	0	0	0
LSU Health Sciences Center - Shreveport	17,311,947	94,324	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	0	0	0	0	0
Nicholls State University	1,019,908	0	0	0	0
Grambling State University	3,616,852	0	0	0	0
Louisiana Tech University	17,403	0	273,152	0	0
McNeese State University	1,109,050	123,420	1,267,103	0	0
University of Louisiana @ Monroe	332,154	0	601,691	0	0

**Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 9/30/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Northwestern State University	429,813	0	471,290	0	0
Southeastern Louisiana University	2,709,909	239,587	66,915	2,764	0
University of Louisiana @ Lafayette	0	0	0	0	0
Delgado Community College	825,821	0	0	0	0
Nunez Community College	58,622	0	22,239	0	0
Bossier Parish Community College	299,326	0	9,213	0	0
River Parishes Community College	672	0	0	0	0
Louisiana Delta Community College	2,535	0	18,198	0	0
LCTCS - Louisiana Technical College	68,716	0	0	0	0
Board of Regents	0	0	0	0	0
L E Fletcher Technical Community College	5,472	0	0	0	0
Sowela Technical Community College	8,477	0	0	0	0
<b>Total Colleges &amp; Universities</b>	\$ 48,720,281	\$ 1,572,057	\$ 6,674,337	\$ 2,764	\$ 135,208

**State Agencies**

LA Manufactured Housing Commission	\$ 476	\$ 0	\$ 0	\$ 0	\$ 0
Division of Administration	0	0	0	0	0
Department of Military Affairs	0	0	0	0	0
Workforce Commission	0	0	0	0	0
Louisiana Stadium & Exposition District	0	0	0	410	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	9,216	0	0	0	0
Office of Attorney General	0	17,669,815	0	0	0
Commissioner of Elections	17,830	259,338	0	0	0
State Treasurer	0	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 9/30/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Public Service Commission	28,969	0	0	0	0
Agriculture and Forestry	496,725	0	0	0	0
Department of Insurance	729,913	0	0	0	0
DED - LA Economic Development Corporation	694,662	0	0	0	0
Louisiana State Racing Commission	9,355	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	1,040	0	0	0	0
Department of Culture, Recreation, and Tourism	20,238	0	0	0	0
Department of Transportation & Development	20,898,855	0	701,214	0	0
Department of Health and Hospitals	101,960,369	0	20,686,906	0	0
DSS- Office of Family Support	12,227,619	0	0	0	0
DSS - Office of Community Services	98,859	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	3,610,829	0	0	0	0
Adult Probation and Parole	12,953,900	0	0	0	0
Department of Public Safety	1,152,621	0	0	0	0
DNR - Office of the Secretary	1,395,670	0	0	0	0
DNR - Office of Conservation	188,063	0	0	0	0
DNR - Office of Mineral Resources	209,227	0	0	0	0
DNR - Office of Coastal Restoration	24,456	0	0	0	0
Department of Revenue	90,736,872	0	4,896,937	0	0
Louisiana Tax Commission	70,213	0	0	0	0
Department of Labor	2,871,840	70,880	7,120,796	142,088	0
Department of Wildlife and Fisheries	1,681,220	0	85,999	12,859	83,034
Louisiana School for Math, Science, & the Arts	0	0	0	0	0
Office of Student Financial Assistance	692,044	0	0	0	0
Louisiana Educational Television Authority	2,500	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable  
Over 180 Days by Agency  
For the Quarter Ended 9/30/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Louisiana Universities Marine Consortium	5,140	0	0	0	0
DOE - Management and Finance	6,925	0	0	0	0
DOE - Subgrantee Assistance	0	653,919	0	0	0
DOE - Special School District	0	0	0	0	0
Office of Group Benefits	38,281	0	0	0	0
Administrative Services	253	0	0	0	0
Louisiana Property Assistance Agency	533	0	0	0	0
Federal Property Assistance Agency	2,471	0	0	0	0
Office of Telecommunications Management	5,763	0	0	0	0
Prison Enterprises	8,535	0	0	0	0
Flight Maintenance Operations	0	0	0	0	0
Department of Environmental Quality	4,895,832	0	0	0	0
Office of Legislative Auditors	0	0	0	0	0
<b>Total State Agencies</b>	<b>\$ 257,747,806</b>	<b>\$ 18,653,952</b>	<b>\$ 33,491,852</b>	<b>\$ 155,357</b>	<b>\$ 83,034</b>
<b>Grand Total</b>	<b>\$ 306,579,301</b>	<b>\$ 20,226,009</b>	<b>\$ 40,166,189</b>	<b>\$ 158,121</b>	<b>\$ 218,242</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 uncollectibles 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.



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

State of Louisiana  
DIVISION OF ADMINISTRATION  
OFFICE OF THE COMMISSIONER

MARK C. DRENNEN  
COMMISSIONER OF ADMINISTRATION

December 29, 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 September 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, Southern University System 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 \$8,737,215 in write-offs for this quarter. This amount represents approximately 42% of the total write-offs reported.

The Honorable Jay Dardenne  
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December 29, 2003

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 'Mark C. Drennen', written in a cursive style.

Mark C. Drennen  
Commissioner of Administration

MCD/AA/kbp

Enclosure

c: Ms. Katherine Porche  
Mr. Whitman Kling