



Kathleen Babineaux Blanco
GOVERNOR

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

March 3, 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 September 30, 2004. 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 \$12,442,300 in write-offs for this quarter. This amount represents approximately 94% of the total write-offs reported. The Office of Attorney General restated their receivables from prior year because in the past the office was reporting what was placed with them rather than reporting what is owed to them only.

The Honorable Francis C. Heitmeier
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March 3, 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,

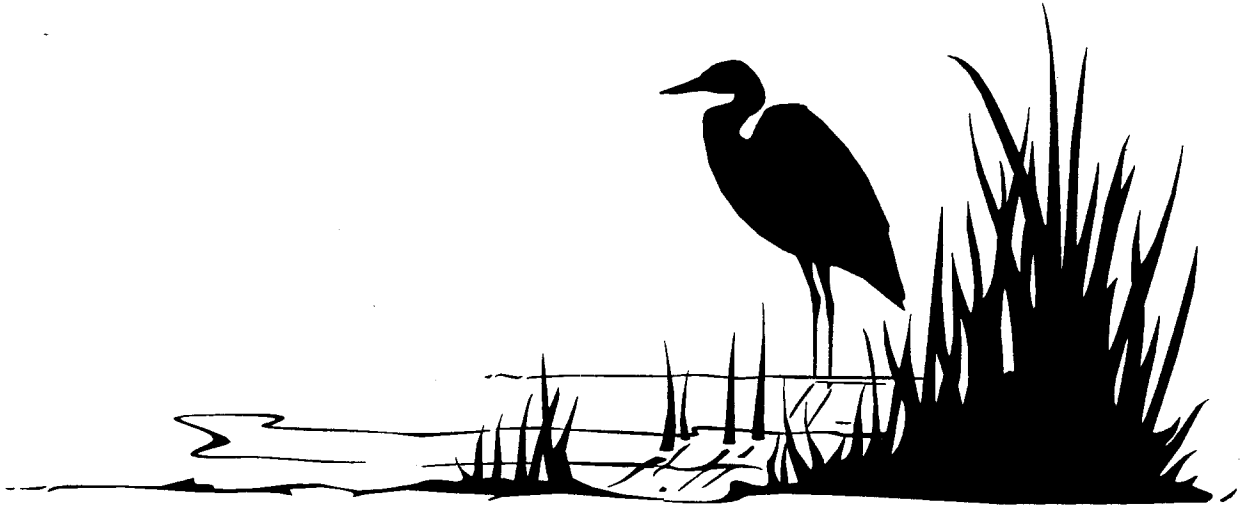
A handwritten signature in black ink, appearing to read "Jerry Luke LeBlanc". The signature is fluid and cursive, with the first name "Jerry" being the most prominent.

Jerry Luke LeBlanc
Commissioner of Administration

JLL/AA/kbp

Enclosure

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



STATE OF LOUISIANA
RECEIVABLES REPORT

FOR THE QUARTER ENDED September 30, 2004

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 9/30/2004

Gross Receivables	\$ 769,341,256
Less: Estimated Uncollectibles	\$ 151,537,866
Net Receivables	\$ 617,803,390

Gross Receivables Over 180 Days Past Due	\$ 471,288,191
Past Due As A Percentage of Gross Receivables	61%

Authorized Write-Offs This Quarter	\$ 13,230,044
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**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 09/30/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 5,188	\$ 2,549	49%	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	32,774	0	0%	0	0
LA State Board of Medical Examiners	849,066	147,582	17%	0	0
LA Recreational & Used Motor Vehicle Commis	22,223	22,223	100%	0	0
LA State Board of Veterinary Medicine	674	0	0%	0	0
Louisiana Tax Free Shopping Commission	267,832	0	0%	0	0
Total Boards & Commissions	\$ 1,177,757	\$ 172,354	15%	\$ 0	\$ 0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 46,940,109	\$ 4,224,532	9%	\$ 680,709	\$ 0
LSU - Alexandria	614,168	170,270	28%	13,750	0
University of New Orleans	7,465,614	3,629,683	49%	0	0
LSU Health Sciences Center - New Orleans	5,900,124	1,249,690	21%	665,222	21,211
LSU - Eunice	1,154,175	288,432	25%	22,392	0
LSU - Shreveport	1,174,863	220,422	19%	0	0
Pennington Biomedical Research Center	1,835,294	4,603	0%	0	0
LSU Health Sciences Center - HCSD	61,901,342	11,110,263	18%	49,787,249	4,067,627
LSU Health Sciences Center - Shreveport	36,079,762	13,654,222	38%	21,901,324	8,353,462
Baton Rouge Community College	352,987	0	0%	0	0
Southern University (all campuses)	8,170,438	3,209,334	39%	615,907	0
Nicholls State University	2,203,042	1,242,429	56%	16,241	16,241
Grambling State University	6,285,729	4,052,529	64%	0	0
Louisiana Tech University	1,544,549	326,005	21%	206,734	456
McNeese State University	4,293,010	2,551,791	59%	1,471,457	2,820
University of Louisiana @ Monroe	1,325,752	809,536	61%	0	0
Northwestern State University	6,731,344	1,280,928	19%	747,567	26,836
Southeastern Louisiana University	5,245,506	3,667,329	70%	1,654,993	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 09/30/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
University of Louisiana @ Lafayette	232,743	0	0%	0	0
Delgado Community College	3,270,547	1,320,764	40%	0	0
Nunez Community College	640,485	105,035	16%	0	0
Bossier Parish Community College	1,066,306	364,316	34%	9,070	3,250
South Louisiana Community College	1,011,507	475,614	47%	7,206	7,206
River Parishes Community College	97,798	1,247	1%	927	0
Louisiana Delta Community College	43,363	20,789	48%	20,055	0
LCTCS - Louisiana Technical College	1,542,590	61,746	4%	10,050	0
L E Fletcher Technical Community College	37,070	2,390	6%	0	0
Sowela Technical Community College	48,858	12,699	26%	0	0
Total Colleges & Universities	\$ 207,209,075	\$ 54,056,598	26%	\$ 77,830,853	\$ 12,499,109
<u>State Agencies</u>					
Office of the Governor	\$ 315,850	\$ 0	0%	\$ 0	\$ 0
LA Manufactured Housing Commission	676	676	100%	76	0
Division of Administration	177,964	95,663	54%	94,838	0
Department of Military Affairs	1,420	0	0%	0	0
Workforce Commission	20,779	0	0%	0	0
Louisiana Stadium & Exposition District	95,111	4,325	5%	0	0
Board of Tax Appeals	512	0	0%	0	0
Department of Veterans Affairs	27,390	7,792	28%	0	0
Secretary of State	448,515	362,638	81%	0	0
Office of Attorney General	5,973,669	2,696,026	45%	0	56,836
State Treasurer	9,634	0	0%	0	0
Public Service Commission	93,613	81,113	87%	0	0
Agriculture and Forestry	2,912,602	641,212	22%	639,257	480
Department of Insurance	935,877	588,176	63%	614,892	640,691

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 09/30/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
DED - LA Economic Development Corporation	1,241,492	1,240,831	100%	0	0
Louisiana State Racing Commission	13,305	7,525	57%	7,140	0
Office of Financial Institutions	9,000	0	0%	0	0
Louisiana State Board of Cosmetology	5,089	2,958	58%	1,768	0
Department of Culture, Recreation, and Tourism	1,327	223	17%	537	0
Department of Transportation & Development	23,693,007	21,470,637	91%	0	2,351
Department of Health and Hospitals	227,526,007	183,213,501	81%	32,712,188	11,169
DSS - Office of Family Support	52,069,919	49,808,815	96%	5,642,078	7,912
DSS - Office of Community Services	47,354	43,119	91%	39,791	0
DSS - Rehabilitation Services	14,366	0	0%	0	0
Corrections - Office of Youth Development	4,391,215	3,881,645	88%	3,661,170	0
Correction - Adult Probation and Parole	16,359,390	12,668,494	77%	11,959,069	0
Department of Public Safety	1,565,943	1,014,658	65%	0	0
DNR - Office of the Secretary	1,933,541	1,924,191	100%	746,100	0
DNR - Office of Conservation	206,053	141,121	68%	51,815	0
DNR - Office of Mineral Resources	459,098	295,333	64%	99,406	0
DNR - Office of Coastal Restoration	77,326	33,547	43%	12,607	0
Department of Revenue	186,759,599	116,528,804	62%	10,617,727	0
Louisiana Tax Commission	47,116	11,754	25%	0	0
Department of Labor	11,656,343	11,436,904	98%	2,994,140	0
Department of Wildlife and Fisheries	2,217,499	2,065,518	93%	0	0
Louisiana School for Math, Science, & the Arts	1,650	0	0%	0	0
Office of Student Financial Assistance	768,412	721,508	94%	576,030	0
Louisiana Educational Television Authority	169,339	30,654	18%	0	0
Board of Regents	1,238	0	0%	0	0
Louisiana Universities Marine Consortium	68,404	4,478	7%	4,435	0
DOE - Management and Finance	11,433	10,399	91%	791	0
DOE - Subgrantee Assistance	521,863	521,863	100%	36,119	11,487

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 09/30/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
DOE - Special School District	7,289	7,231	99%	504	0
Office of Group Benefits	38,281	38,281	100%	0	0
Administrative Services	4,421	71	2%	0	0
Louisiana Property Assistance Agency	49,389	400	1%	0	0
Federal Property Assistance Agency	457,960	9,497	2%	0	0
Office of Telecommunications Management	399,432	287	0%	1,997	9
Prison Enterprises	398,226	29,679	7%	7,324	0
Flight Maintenance Operations	11,675	3,467	30%	0	0
Department of Environmental Quality	16,698,598	5,409,162	32%	3,185,214	0
District Attorneys and Assistants	5,385	5,063	94%	0	0
DOA Debt & Service Maintenance	33,828	0	0%	0	0
Total State Agencies	\$ 560,954,424	\$ 417,059,239	74%	\$ 73,707,013	\$ 730,935
Grand Total	\$ 769,341,256	\$ 471,288,191	61%	\$ 151,537,866	\$ 13,230,044

Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 09/30/2004

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 2,549	\$ 0	\$ 0	\$ 0	0
Board of Embalmers and Funeral Directors	0	0	0	0	0
LA State Board of Medical Examiners	147,582	0	0	0	0
LA Recreational & Used Motor Vehicle Commissi	22,223	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	\$ 172,354	\$ 0	\$ 0	\$ 0	0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 2,820,031	\$ 0	\$ 1,404,501	\$ 0	0
LSU - Alexandria	83,176	0	87,094	0	0
University of New Orleans	3,530,952	0	98,731	0	0
LSU Health Sciences Center - New Orleans	750,148	0	499,542	0	0
LSU - Eunice	1,492	0	286,940	0	0
LSU - Shreveport	114,162	12,106	94,154	0	0
Pennington Biomedical Research Center	4,603	0	0	0	0
LSU Health Sciences Center - HCSD	9,337,693	1,772,570	0	0	0
LSU Health Sciences Center - Shreveport	13,654,222	0	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	1,567,463	1,641,871	0	0	0
Nicholls State University	1,242,429	0	0	0	0
Grambling State University	4,052,529	0	0	0	0
Louisiana Tech University	16,749	0	309,256	0	0
McNeese State University	479,719	60,202	2,011,870	0	0
University of Louisiana @ Monroe	388,294	0	421,242	0	0
Northwestern State University	672,682	0	608,246	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 09/30/2004**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Southeastern Louisiana University	3,398,061	260,513	2,840	5,915	0
University of Louisiana @ Lafayette	0	0	0	0	0
Delgado Community College	1,320,764	0	0	0	0
Nunez Community College	35,136	0	69,899	0	0
Bossier Parish Community College	364,316	0	0	0	0
South Louisiana Community College	465,506	0	10,108	0	0
River Parishes Community College	1,247	0	0	0	0
Louisiana Delta Community College	2,470	0	18,319	0	0
LCTCS - Louisiana Technical College	61,746	0	0	0	0
L E Fletcher Technical Community College	2,390	0	0	0	0
Sowela Technical Community College	12,699	0	0	0	0
Total Colleges & Universities	\$ 44,380,679	\$ 3,747,262	\$ 5,922,742	\$ 5,915	\$ 0
<u>State Agencies</u>					
Office of the Governor	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
LA Manufactured Housing Commission	676	0	0	0	0
Division of Administration	95,663	0	0	0	0
Department of Military Affairs	0	0	0	0	0
Workforce Commission	0	0	0	0	0
Louisiana Stadium & Exposition District	4,325	0	0	0	0
Board of Tax Appeals	0	0	0	0	0
Department of Veterans Affairs	3,994	0	0	0	3,798
Secretary of State	3,238	359,400	0	0	0
Office of Attorney General	0	2,696,026	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	81,113	0	0	0	0
Agriculture and Forestry	641,212	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 09/30/2004**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Department of Insurance	178,727	0	0	0	409,449
DED - LA Economic Development Corporation	1,032,009	0	0	0	208,822
Louisiana State Racing Commission	7,525	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	2,958	0	0	0	0
Department of Culture, Recreation, and Tourism	223	0	0	0	0
Department of Transportation & Development	20,769,423	0	701,214	0	0
Department of Health and Hospitals	151,191,568	0	32,021,933	0	0
DSS - Office of Family Support	49,808,815	0	0	0	0
DSS - Office of Community Services	43,119	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	3,881,645	0	0	0	0
Correction - Adult Probation and Parole	12,668,494	0	0	0	0
Department of Public Safety	1,014,658	0	0	0	0
DNR - Office of the Secretary	1,924,191	0	0	0	0
DNR - Office of Conservation	141,121	0	0	0	0
DNR - Office of Mineral Resources	295,333	0	0	0	0
DNR - Office of Coastal Restoration	33,547	0	0	0	0
Department of Revenue	112,816,347	0	3,712,457	0	0
Louisiana Tax Commission	11,754	0	0	0	0
Department of Labor	2,994,111	70,881	0	3,040,020	5,331,892
Department of Wildlife and Fisheries	1,805,448	0	0	171,335	88,735
Louisiana School for Math, Science, & the Arts	0	0	0	0	0
Office of Student Financial Assistance	721,508	0	0	0	0
Louisiana Educational Television Authority	30,654	0	0	0	0
Board of Regents	0	0	0	0	0
Louisiana Universities Marine Consortium	4,478	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 09/30/2004**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
DOE - Management and Finance	10,399	0	0	0	0
DOE - Subgrantee Assistance	19,368	502,495	0	0	0
DOE - Special School District	7,231	0	0	0	0
Office of Group Benefits	38,281	0	0	0	0
Administrative Services	71	0	0	0	0
Louisiana Property Assistance Agency	400	0	0	0	0
Federal Property Assistance Agency	9,497	0	0	0	0
Office of Telecommunications Management	287	0	0	0	0
Prison Enterprises	29,679	0	0	0	0
Flight Maintenance Operations	3,467	0	0	0	0
Department of Environmental Quality	5,409,162	0	0	0	0
District Attorneys and Assistants	5,063	0	0	0	0
DOA Debt & Service Maintenance	0	0	0	0	0
Total State Agencies	\$ 367,740,782	\$ 3,628,802	\$ 36,435,604	\$ 3,211,355	\$ 6,042,696
Grand Total	\$ 412,293,815	\$ 7,376,064	\$ 42,358,346	\$ 3,217,270	\$ 6,042,696

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.