



Kathleen Babineaux Blanco
GOVERNOR

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

May 1, 2006

The Honorable John A. Alario, Jr., Chairman
Joint Legislative Committee on the Budget
P. O. Box 44294
Baton Rouge, LA 70804

Dear Representative Alario:

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, 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. In addition, Delgado Community College did not submit a quarterly report due to the effect of Hurricane Katrina.

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 \$11,499,055 in write-offs for this quarter. This amount represents approximately 98% of the total write-offs reported.

The Honorable John A. Alario, Jr.
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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. Afranie Adomako at (225) 342-0708.

Sincerely,

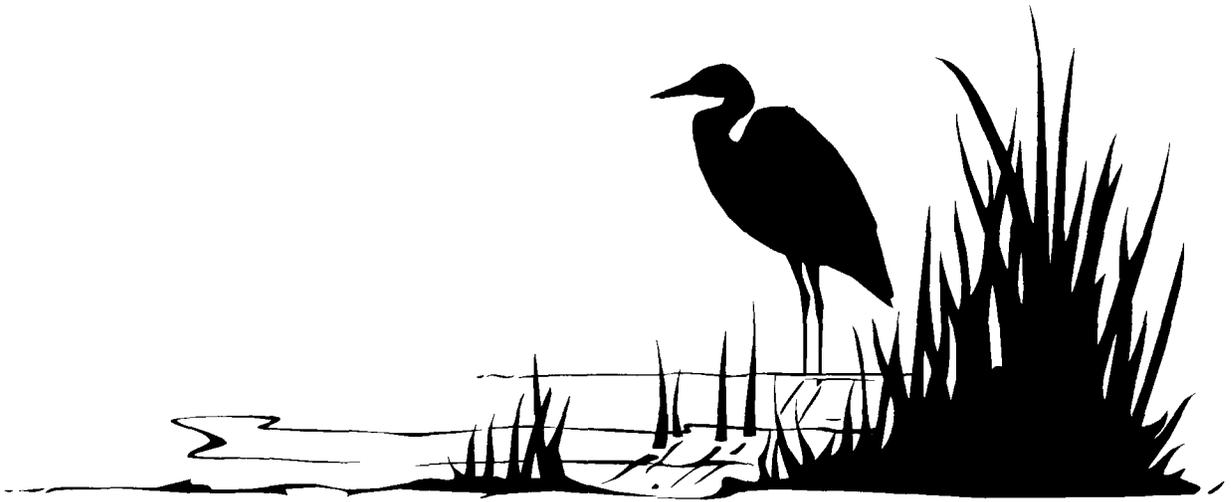
A handwritten signature in cursive script that reads "Jerry Luke LeBlanc". The signature is written in black ink and is positioned above the printed name and title.

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 September 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 9/30/2005

Gross Receivables	\$ 886,115,170
Less: Estimated Uncollectibles	\$ 185,274,250
Net Receivables	\$ 700,840,920

Gross Receivables Over 180 Days Past Due	\$ 546,320,151
Past Due As A Percentage of Gross Receivables	62%

Authorized Write-Offs This Quarter	\$ 11,762,774
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**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 09/30/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 5,066	\$ 3,524	70%	\$ 0	\$ 0
LA State Board of Medical Examiners	1,324,682	266,132	20%	0	0
LA Recreational & Used Motor Vehicle Commi	37,501	8,133	22%	0	0
LA State Board of Veterinary Medicine	3,729	0	0%	0	0
Louisiana Tax Free Shopping Commission	258,933	18,071	7%	0	0
Total Boards & Commissions	\$ 1,629,911	\$ 295,860	18%	\$ 0	\$ 0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 56,871,729	\$ 4,596,258	8%	\$ 687,455	\$ 0
LSU - Alexandria	981,400	283,095	29%	13,750	0
University of New Orleans	4,153,501	3,175,895	76%	0	0
LSU Health Sciences Center - New Orleans	7,299,331	1,406,088	19%	364,654	45,131
LSU - Eunice	1,619,052	318,567	20%	61,374	0
LSU - Shreveport	1,511,597	296,865	20%	0	0
Pennington Biomedical Research Center	1,223,664	1,170	0%	0	0
LSU Health Sciences Center - HCSD	62,048,674	10,528,367	17%	47,032,896	5,429,673
LSU Health Sciences Center - Shreveport	40,092,520	14,389,171	36%	25,241,787	6,024,251
Baton Rouge Community College	1,998,781	0	0%	0	0
Southern University (all campuses)	9,321,016	3,266,878	35%	552,690	0
Nicholls State University	3,841,888	1,467,490	38%	0	10,565
Grambling State University	7,489,502	4,495,295	60%	4,445,276	0
Louisiana Tech University	2,358,406	392,561	17%	172,077	20
McNeese State University	5,708,417	2,539,158	44%	1,428,569	343
University of Louisiana @ Monroe	2,711,292	863,809	32%	0	0
Northwestern State University	9,380,458	1,552,977	17%	891,829	2,830
Southeastern Louisiana University	7,974,492	3,927,193	49%	1,607,716	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 09/30/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Nunez Community College	339,716	118,372	35%	0	0
Bossier Parish Community College	1,099,767	416,578	38%	9,608	7,758
South Louisiana Community College	460,630	100,987	22%	0	545
River Parishes Community College	34,585	3,304	10%	2,225	0
Louisiana Delta Community College	98,574	22,527	23%	22,527	0
LCTCS - Louisiana Technical College	1,756,091	59,564	3%	8,282	0
L E Fletcher Technical Community College	30,201	3,046	10%	0	0
Sowela Technical Community College	17,153	6,457	38%	0	0
Total Colleges & Universities	\$ 230,422,437	\$ 54,231,672	24%	\$ 82,542,715	\$ 11,521,116
<u>State Agencies</u>					
Office of the Governor	\$ 953,362	\$ 438	0%	\$ 202	\$ 0
LA Manufactured Housing Commission	676	676	100%	676	0
Division of Administration	529,100	149,774	28%	101,818	0
Workforce Commission	17,618	0	0%	0	0
Office of Women's Policy	82	0	0%	0	0
Louisiana Stadium & Exposition District	141,335	1,139	1%	0	0
Department of Veterans Affairs	20,588	2,286	11%	0	0
Southwest LA. War Veterans Home	11,265	2,017	18%	0	0
Secretary of State	939,072	281,061	30%	0	0
Office of Attorney General	5,980,361	4,516,086	76%	2,208,773	0
State Treasurer	37,444	0	0%	0	0
Public Service Commission	133,298	126,798	95%	0	0
Agriculture and Forestry	2,742,213	672,239	25%	673,675	190
Department of Insurance	4,098,175	3,917,460	96%	3,936,081	25
DED - LA Economic Development Corporation	1,252,532	1,241,599	99%	0	0
Louisiana State Racing Commission	9,805	7,655	78%	7,480	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 09/30/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Office of Financial Institutions	14,900	0	0%	0	0
Louisiana State Board of Cosmetology	3,231	1,991	62%	846	1,423
Department of Culture, Recreation, and Touris	2,179	288	13%	1,646	0
Department of Transportation & Development	25,241,125	21,266,494	84%	0	6,357
Department of Health and Hospitals	286,295,212	218,623,574	76%	39,658,258	21,130
DSS - Office of Family Support	51,565,527	48,755,108	95%	5,516,825	212,012
DSS - Office of Community Services	57,458	53,211	93%	45,237	0
DSS - Rehabilitation Services	23,872	0	0%	0	0
Corrections - Office of Youth Development	5,157,910	4,736,833	92%	4,470,900	0
Correction - Adult Probation and Parole	17,391,126	13,148,106	76%	12,369,520	0
Department of Public Safety	4,305,772	885,952	21%	0	0
DNR - Office of the Secretary	2,034,959	1,690,471	83%	801,717	0
DNR - Office of Conservation	117,239	92,545	79%	30,602	0
DNR - Office of Mineral Resources	527,614	279,109	53%	106,936	0
DNR - Office of Coastal Restoration	66,171	54,663	83%	17,282	0
Department of Revenue	205,243,470	146,222,408	71%	22,126,710	0
Louisiana Tax Commission	28,700	23,981	84%	0	0
Department of Labor	17,956,124	17,739,549	99%	6,485,548	0
Department of Wildlife and Fisheries	2,247,078	2,142,396	95%	0	7
Louisiana School for Math, Science, & the Arts	375	0	0%	0	0
Office of Student Financial Assistance	792,153	738,530	93%	588,655	0
Louisiana Educational Television Authority	243,197	21,022	9%	0	0
Board of Elementary & Secondary Education	99,920	0	0%	0	0
Board of Regents	2,517	0	0%	0	0
Louisiana Universities Marine Consortium	68,628	5,431	8%	5,431	0
DOE - Management and Finance	15,558	9,567	61%	0	0
DOE - Subgrantee Assistance	438,594	407,527	93%	162,430	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 09/30/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
DOE - Special School District	8,326	4,359	52%	0	0
Office of Group Benefits	38,281	38,281	100%	0	0
Administrative Services	1,074	1,074	100%	0	0
Louisiana Property Assistance Agency	70,312	80	0%	0	0
Federal Property Assistance Agency	529,621	2,907	1%	0	0
Office of Telecommunications Management	228,600	6,599	3%	1,143	514
Prison Enterprises	786,887	9,485	1%	13,906	0
Flight Maintenance Operations	538,829	0	0%	0	0
Department of Environmental Quality	15,046,100	3,904,700	26%	3,399,238	0
District Attorneys and Assistants	7,257	7,150	99%	0	0
Total State Agencies	\$ 654,062,822	\$ 491,792,619	75%	\$ 102,731,535	\$ 241,658
Grand Total	\$ 886,115,170	\$ 546,320,151	62%	\$ 185,274,250	\$ 11,762,774

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 09/30/2005**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 749	\$ 0	\$ 0	\$ 0	\$ 2,775
LA State Board of Medical Examiners	266,132	0	0	0	0
LA Recreational & Used Motor Vehicle Commissi	8,133	0	0	0	0
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	18,071	0	0	0	0
Total Boards & Commissions	\$ 293,085	\$ 0	\$ 0	\$ 0	\$ 2,775
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 3,855,319	\$ 0	\$ 740,939	\$ 0	\$ 0
LSU - Alexandria	31,759	0	251,336	0	0
University of New Orleans	2,815,895	0	360,000	0	0
LSU Health Sciences Center - New Orleans	1,061,637	0	344,451	0	0
LSU - Eunice	1,396	0	317,171	0	0
LSU - Shreveport	201,561	1,528	93,776	0	0
Pennington Biomedical Research Center	1,170	0	0	0	0
LSU Health Sciences Center - HCSD	8,815,522	1,712,845	0	0	0
LSU Health Sciences Center - Shreveport	14,389,171	0	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	2,335,002	931,876	0	0	0
Nicholls State University	1,467,490	0	0	0	0
Grambling State University	1,580,850	0	0	2,914,445	0
Louisiana Tech University	41,162	0	351,399	0	0
McNeese State University	774,332	98,264	1,666,562	0	0
University of Louisiana @ Monroe	261,082	0	602,727	0	0
Northwestern State University	712,873	0	840,104	0	0
Southeastern Louisiana University	3,368,990	462,035	82,860	13,308	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 09/30/2005**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Nunez Coummunity College	47,143	0	71,229	0	0
Bossier Parish Community College	416,578	0	0	0	0
South Louisiana Community College	100,987	0	0	0	0
River Parishes Community College	3,304	0	0	0	0
Louisiana Delta Community College	2,643	0	19,884	0	0
LCTCS - Louisiana Technical College	59,564	0	0	0	0
L E Fletcher Technical Community College	3,046	0	0	0	0
Sowela Technical Community College	6,457	0	0	0	0
Total Colleges & Universities	\$ 42,354,933	\$ 3,206,548	\$ 5,742,438	\$ 2,927,753	\$ 0

State Agencies

Office of the Governor	\$ 438	\$ 0	\$ 0	\$ 0	\$ 0
LA Manufactured Housing Commission	676	0	0	0	0
Division of Administration	149,774	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	1,139	0	0	0	0
Department of Veterans Affairs	2,286	0	0	0	0
Southwest LA. War Veterans Home	2,017	0	0	0	0
Secretary of State	50,178	230,883	0	0	0
Office of Attorney General	0	4,516,086	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	126,798	0	0	0	0
Agriculture and Forestry	672,239	0	0	0	0
Department of Insurance	3,485,357	0	0	0	432,103
DED - LA Economic Development Corporation	1,032,777	0	0	0	208,822
Louisiana State Racing Commission	7,655	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 09/30/2005**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	1,991	0	0	0	0
Department of Culture, Recreation, and Tourism	288	0	0	0	0
Department of Transportation & Development	21,266,494	0	0	0	0
Department of Health and Hospitals	179,507,547	0	39,116,027	0	0
DSS - Office of Family Support	48,755,108	0	0	0	0
DSS - Office of Community Services	53,211	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	4,736,833	0	0	0	0
Correction - Adult Probation and Parole	13,148,106	0	0	0	0
Department of Public Safety	885,952	0	0	0	0
DNR - Office of the Secretary	1,690,471	0	0	0	0
DNR - Office of Conservation	92,545	0	0	0	0
DNR - Office of Mineral Resources	279,109	0	0	0	0
DNR - Office of Coastal Restoration	54,663	0	0	0	0
Department of Revenue	149,219,608	0	2,800	0	0
Louisiana Tax Commission	23,981	0	0	0	0
Department of Labor	6,486,479	70,881	0	3,606,686	7,575,503
Department of Wildlife and Fisheries	1,467,668	0	0	585,869	88,859
Louisiana School for Math, Science, & the Arts	0	0	0	0	0
Office of Student Financial Assistance	738,530	0	0	0	0
Louisiana Educational Television Authority	21,022	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	5,431	0	0	0	0
DOE - Management and Finance	9,567	0	0	0	0
DOE - Subgrantee Assistance	66,024	342,503	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 09/30/2005**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
DOE - Special School District	4,359	0	0	0	0
Office of Group Benefits	38,281	0	0	0	0
Administrative Services	1,074	0	0	0	0
Louisiana Property Assistance Agency	80	0	0	0	0
Federal Property Assistance Agency	2,907	0	0	0	0
Office of Telecommunications Management	6,599	0	0	0	0
Prison Enterprises	9,485	0	0	0	0
Flight Maintenance Operations	0	0	0	0	0
Department of Environmental Quality	3,904,700	0	0	0	0
District Attorneys and Assistants	7,150	0	0	0	0
Total State Agencies	\$ 438,016,597	\$ 5,160,353	\$ 39,118,827	\$ 4,192,555	\$ 8,305,287
Grand Total	\$ 480,664,615	\$ 8,366,901	\$ 44,861,265	\$ 7,120,308	\$ 8,308,062

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.

F. Subsequent Events – Hurricanes Katrina and Rita has impacted the collecting of receivables for the current fiscal year and possibly for future years to come.