



**Kathleen Babineaux Blanco**  
GOVERNOR

**State of Louisiana**  
DIVISION OF ADMINISTRATION  
**OFFICE OF THE COMMISSIONER**

**Jerry Luke LeBlanc**  
COMMISSIONER OF ADMINISTRATION

February 26, 2007

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, 2006. 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 Activity for Accounts Receivable Over 180 Days Past Due by Agency.

LSU Health Sciences Center reported \$8,416,668 in write-offs for this quarter. This amount represents approximately 84% of the total write-offs reported.

The Honorable John A. Alario, Jr.  
Page 2  
February 26, 2007

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,

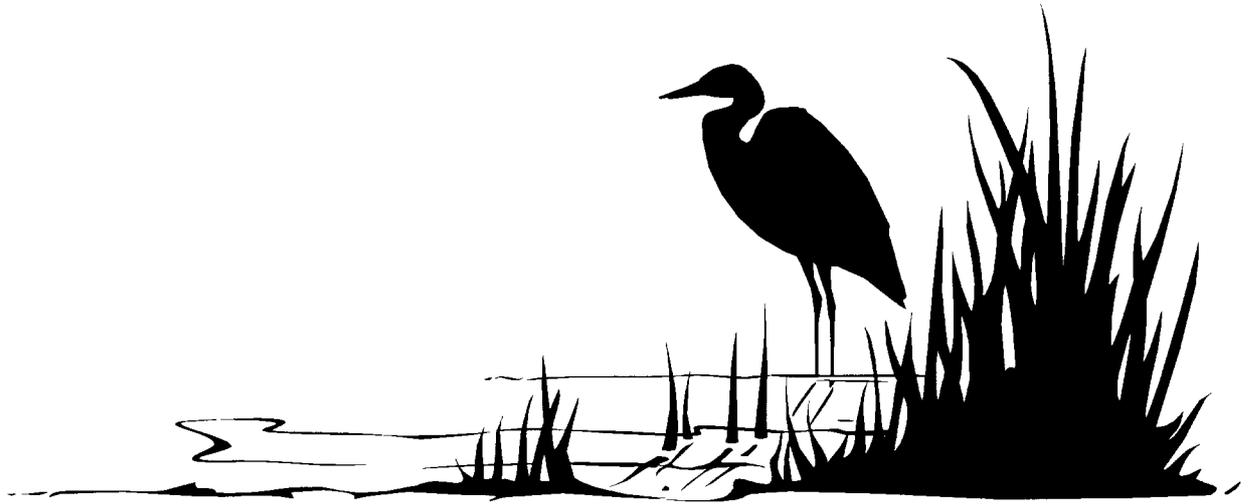
A handwritten signature in black ink, appearing to read "Jerry Luke LeBlanc". The signature is fluid and cursive, with the first name "Jerry" being the most prominent.

Jerry Luke LeBlanc  
Commissioner of Administration

JLL/AA/kbp

Enclosure

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



**STATE OF LOUISIANA**  
**RECEIVABLES REPORT**  
FOR THE QUARTER ENDED September 30, 2006

**JERRY LUKE LEBLANC**  
**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 Activity for Accounts Receivable Over  
180 Days Past Due 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 for Accounts Receivable Over 180 Days Past Due - 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. The authorized quarterly write-offs are determined by the board or a committee within each agency.

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 9/30/2006**

Gross Receivables	\$ 1,110,368,387
Less: Estimated Uncollectibles	\$ 369,873,279
Net Receivables	\$ 740,495,108
Gross Receivables Over 180 Days Past Due	\$ 636,604,169
Past Due As A Percentage of Gross Receivables	57%
Authorized Write-Offs This Quarter	\$ 9,967,706

**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 09/30/2006**

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	\$ 2,403	\$ 0	0%	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	\$ 65	\$ 0	0%	\$ 0	\$ 0
LA State Board of Medical Examiners	1,118,010	270,956	24%	223,607	0
LA Recreational & Used Motor Vehicle Commission	103,434	96,809	94%	0	0
LA State Board of Veterinary Medicine	3,891	0	0%	0	0
Louisiana Tax Free Shopping Commission	140,673	48,998	35%	0	0
<b>Total Boards &amp; Commissions</b>	<b>\$ 1,368,476</b>	<b>\$ 416,763</b>	<b>30%</b>	<b>\$ 223,607</b>	<b>\$ 0</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 46,759,046	\$ 4,262,399	9%	\$ 753,574	\$ 0
LSU - Alexandria	1,143,693	353,747	31%	30,830	0
University of New Orleans	3,897,298	2,757,300	71%	0	0
LSU Health Sciences Center - New Orleans	9,331,343	1,408,127	15%	548,986	15,302
LSU - Eunice	1,034,193	363,867	35%	124,273	0
LSU - Shreveport	847,315	166,906	20%	0	0
Pennington Biomedical Research Center	1,296,967	3,769	0%	0	0
LSU Health Sciences Center - HCSD	46,436,125	11,477,468	25%	38,430,537	3,817,435
LSU Health Sciences Center - Shreveport	44,440,171	15,306,624	34%	27,939,604	4,583,931
Baton Rouge Community College	1,640,842	0	0%	0	0
Southern University (all campuses)	8,485,517	4,041,846	48%	958,787	0
Nicholls State University	2,753,508	1,361,385	49%	190,665	9,024
Grambling State University	11,325,554	5,345,433	47%	5,013,439	0
Louisiana Tech University	1,390,688	470,972	34%	209,386	2,781
McNeese State University	4,602,953	2,966,774	64%	1,302,704	1,582
University of Louisiana @ Monroe	2,578,872	1,309,845	51%	0	0
Northwestern State University	7,347,354	1,659,149	23%	1,061,778	48,192
Southeastern Louisiana University	7,846,034	5,267,003	67%	1,852,380	0
Delgado Community College	5,061,550	2,200,776	43%	0	0

**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 09/30/2006**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Nunez Community College	276,568	144,916	52%	0	0
Bossier Parish Community College	1,614,281	541,899	34%	12,849	2,961
South Louisiana Community College	169,248	49,069	29%	0	0
River Parishes Community College	40,109	3,563	9%	2,580	0
Louisiana Delta Community College	119,041	26,416	22%	25,485	0
LCTCS - Louisiana Technical College	1,549,078	145,655	9%	12,185	0
L E Fletcher Technical Community College	123,816	0	0%	0	0
Sowela Technical Community College	75,887	42,527	56%	0	0
<b>Total Colleges &amp; Universities</b>	<b>\$ 212,187,051</b>	<b>\$ 61,677,435</b>	<b>29%</b>	<b>\$ 78,470,042</b>	<b>\$ 8,481,208</b>

**State Agencies**

Office of the Governor	\$ 234,207	\$ 216	0%	\$ 216	\$ 0
LA Manufactured Housing Commission	2,243	1,678	75%	676	0
Division of Administration	4,466,112	138,282	3%	136,026	0
Workforce Commission	32,839	0	0%	0	0
Louisiana Stadium & Exposition District	653,959	61,322	9%	0	0
Department of Veterans Affairs	28,029	0	0%	9,742	0
Southwest LA. War Veterans Home	290,390	113,562	39%	0	0
Secretary of State	241,202	238,027	99%	0	0
Office of Attorney General	8,070,347	5,324,585	66%	1,364,268	1,364,268
State Treasurer	23,019	0	0%	0	0
Public Service Commission	133,097	132,587	100%	0	0
Agriculture and Forestry	2,815,767	692,583	25%	711,854	537
Department of Insurance	4,067,310	3,766,123	93%	3,809,611	13,051
DED - LA Economic Development Corporation	1,333,059	1,266,284	95%	0	0
Louisiana State Racing Commission	9,935	6,855	69%	6,830	0
Office of Financial Institutions	2,925	0	0%	0	0
Louisiana State Board of Cosmetology	4,811	1,970	41%	475	0
Department of Culture, Recreation, and Tourism	3,417	897	26%	2,255	0

**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 09/30/2006**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Department of Transportation & Development	22,551,020	20,088,673	89%	935	10,410
Department of Health and Hospitals	435,625,332	257,077,040	59%	227,842,745	35,513
DSS - Office of Family Support	52,245,448	49,600,502	95%	5,573,703	60,266
DSS - Office of Community Services	77,269	67,915	88%	54,061	0
DSS - Rehabilitation Services	16,766	0	0%	0	2,222
Office of Youth Development	5,618,123	5,362,353	95%	5,059,096	0
Corrections - Adult Probation and Parole	15,263,444	11,755,077	77%	11,074,813	0
Department of Public Safety	2,841,899	1,018,792	36%	0	0
DNR - Office of the Secretary	1,481,034	1,478,384	100%	1,066,055	0
DNR - Office of Conservation	97,604	57,744	59%	21,709	0
DNR - Office of Mineral Resources	313,050	21,482	7%	34,610	0
DNR - Office of Coastal Restoration	50,392	44,872	89%	14,191	0
Department of Revenue	270,522,012	189,284,142	70%	22,936,663	0
Louisiana Tax Commission	67,279	18,061	27%	0	0
Department of Labor	20,566,652	20,470,400	100%	7,440,858	0
Department of Wildlife and Fisheries	2,586,385	2,150,812	83%	0	222
Louisiana School for Math, Science, & the Arts	250	0	0%	0	0
Office of Student Financial Assistance	828,130	774,607	94%	619,039	0
Louisiana Educational Television Authority	202,256	19,005	9%	0	0
Board of Regents	211,026	0	0%	0	0
Louisiana Universities Marine Consortium	103,046	10,371	10%	4,296	0
DOE - Management and Finance	14,383	13,127	91%	0	0
DOE - Subgrantee Assistance	414,864	414,864	100%	146,070	0
DOE - Special School District	3,677	3,355	91%	0	0
Office of Risk Management	23,572,500	0	0%	0	0
Administrative Services	842	203	24%	0	0
Louisiana Property Assistance Agency	40,456	475	1%	0	0
Federal Property Assistance Agency	407,877	(139)	0%	0	0
Office of Telecommunications Management	213,502	93	0%	1,068	9

**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 09/30/2006**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Prison Enterprises	509,619	12,927	3%	6,317	0
Office of Aircraft Services	12,956	0	0%	0	0
Department of Environmental Quality	15,193,213	3,019,863	20%	3,241,448	0
Debt Service & Maintenance	2,747,886	0	0%	0	0
<b>Total State Agencies</b>	<b>\$ 896,812,860</b>	<b>\$ 574,509,971</b>	<b>64%</b>	<b>\$ 291,179,630</b>	<b>\$ 1,486,498</b>
<b>Grand Total</b>	<b>\$ 1,110,368,387</b>	<b>\$ 636,604,169</b>	<b>57%</b>	<b>\$ 369,873,279</b>	<b>\$ 9,967,706</b>

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 09/30/2006**

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	\$ 0	\$ 0	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
LA State Board of Medical Examiners	270,956	0	0	0	0
LA Recreational & Used Motor Vehicle Commission	1,029	0	0	21,553	74,227
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	48,998	0	0	0	0
<b>Total Boards &amp; Commissions</b>	<b>\$ 320,983</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 21,553</b>	<b>\$ 74,227</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 2,974,494	\$ 0	\$ 1,287,905	\$ 0	\$ 0
LSU - Alexandria	353,747	0	0	0	0
University of New Orleans	2,374,417	382,883	0	0	0
LSU Health Sciences Center - New Orleans	1,173,438	0	234,689	0	0
LSU - Eunice	0	0	363,867	0	0
LSU - Shreveport	0	878	166,028	0	0
Pennington Biomedical Research Center	3,769	0	0	0	0
LSU Health Sciences Center - HCSD	9,049,000	1,469,263	0	959,205	0
LSU Health Sciences Center - Shreveport	15,036,416	270,208	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	3,390,647	651,199	0	0	0
Nicholls State University	1,361,385	0	0	0	0
Grambling State University	3,815,981	0	1,529,452	0	0
Louisiana Tech University	134,694	0	336,278	0	0
McNeese State University	1,276,190	92,062	1,598,522	0	0
University of Louisiana @ Monroe	982,452	0	327,393	0	0
Northwestern State University	823,708	0	835,441	0	0
Southeastern Louisiana University	4,682,334	491,832	80,092	12,745	0
Delgado Community College	2,200,776	0	0	0	0

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 09/30/2006**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Nunez Community College	0	0	144,916	0	0
Bossier Parish Community College	541,899	0	0	0	0
South Louisiana Community College	49,069	0	0	0	0
River Parishes Community College	3,563	0	0	0	0
Louisiana Delta Community College	931	0	25,485	0	0
LCTCS - Louisiana Technical College	145,655	0	0	0	0
L E Fletcher Technical Community College	0	0	0	0	0
Sowela Technical Community College	42,527	0	0	0	0
<b>Total Colleges &amp; Universities</b>	<b>\$ 50,417,092</b>	<b>\$ 3,358,325</b>	<b>\$ 6,930,068</b>	<b>\$ 971,950</b>	<b>\$ 0</b>

**State Agencies**

Office of the Governor	\$ 216	\$ 0	\$ 0	\$ 0	\$ 0
LA Manufactured Housing Commission	1,678	0	0	0	0
Division of Administration	138,282	0	0	0	0
Workforce Commission	0	0	0	0	0
Louisiana Stadium & Exposition District	61,322	0	0	0	0
Department of Veterans Affairs	0	0	0	0	0
Southwest LA. War Veterans Home	113,562	0	0	0	0
Secretary of State	17,809	220,218	0	0	0
Office of Attorney General	0	5,324,585	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	132,587	0	0	0	0
Agriculture and Forestry	692,583	0	0	0	0
Department of Insurance	159,050	3,441,897	0	0	165,176
DED - LA Economic Development Corporation	1,057,463	0	0	0	208,821
Louisiana State Racing Commission	6,855	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	1,970	0	0	0	0
Department of Culture, Recreation, and Tourism	897	0	0	0	0

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 09/30/2006**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Department of Transportation & Development	20,088,673	0	0	0	0
Department of Health and Hospitals	194,755,360	0	62,321,680	0	0
DSS - Office of Family Support	49,600,502	0	0	0	0
DSS - Office of Community Services	67,915	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Office of Youth Development	5,362,353	0	0	0	0
Corrections - Adult Probation and Parole	11,755,077	0	0	0	0
Department of Public Safety	1,018,792	0	0	0	0
DNR - Office of the Secretary	1,478,384	0	0	0	0
DNR - Office of Conservation	57,744	0	0	0	0
DNR - Office of Mineral Resources	21,482	0	0	0	0
DNR - Office of Coastal Restoration	44,872	0	0	0	0
Department of Revenue	189,282,889	0	1,253	0	0
Louisiana Tax Commission	18,061	0	0	0	0
Department of Labor	7,367,824	70,881	0	3,948,481	9,083,214
Department of Wildlife and Fisheries	1,277,915	0	0	784,162	88,735
Louisiana School for Math, Science, & the Arts	0	0	0	0	0
Office of Student Financial Assistance	774,607	0	0	0	0
Louisiana Educational Television Authority	19,005	0	0	0	0
Board of Regents	0	0	0	0	0
Louisiana Universities Marine Consortium	4,296	0	0	0	6,075
DOE - Management and Finance	13,127	0	0	0	0
DOE - Subgrantee Assistance	128,368	286,496	0	0	0
DOE - Special School District	3,355	0	0	0	0
Office of Risk Management	0	0	0	0	0
Administrative Services	203	0	0	0	0
Louisiana Property Assistance Agency	475	0	0	0	0
Federal Property Assistance Agency	(139)	0	0	0	0
Office of Telecommunications Management	93	0	0	0	0

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 09/30/2006**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Prison Enterprises	12,927	0	0	0	0
Office of Aircraft Services	0	0	0	0	0
Department of Environmental Quality	3,019,863	0	0	0	0
Debt Service and Maintenance	0	0	0	0	0
<b>Total State Agencies</b>	\$ 488,558,297	\$ 9,344,077	\$ 62,322,933	\$ 4,732,643	\$ 9,552,021
<b>Grand Total</b>	\$ 539,296,372	\$ 12,702,402	\$ 69,253,001	\$ 5,726,146	\$ 9,626,248

Note: The grand total of "Receivables Over 180 Days Past Due" equals \$636,604,169 referenced on page 2 and page 6.

## 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 Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*.

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 have impacted the collecting of receivables for the current fiscal year and possibly for future years to come.