



**State of Louisiana**  
Division of Administration  
Office of the Commissioner

March 4, 2010

The Honorable James R. "Jim" Fannin, Chairman  
Joint Legislative Committee on the Budget  
P. O. Box 44294  
Baton Rouge, LA 70804

Dear Representative Fannin:

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 accounts receivable and debt owed the state. The Commissioner 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 Accounts Receivable Report for the quarter ended September 30, 2009. 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 the Judiciary and the Legislature do not fall under the jurisdiction of the Division of Administration.

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 Centers reported \$34,392,401 in write-offs for this quarter. This amount represents approximately 58% of the total write-offs reported.

The Honorable James R. "Jim" Fannin  
March 4, 2010  
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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 black ink, appearing to be 'Angele Davis', written in a cursive style.

Angele Davis  
Commissioner of Administration

AD/AA/trj

Enclosure

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



STATE OF LOUISIANA



# STATE OF LOUISIANA RECEIVABLES REPORT

For the Quarter Ended September 30, 2009



**Angele Davis**  
**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.

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 within each agency by their board or committee.

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 09/30/2009**

Gross Receivables	\$ 1,459,423,282
Less: Estimated Uncollectibles	\$ 545,896,692
Net Receivables	\$ 913,526,590

Gross Receivables Over 180 Days Past Due	\$ 925,581,562
Past Due As A Percentage of Gross Receivables	63%

Authorized Write-Offs This Quarter	\$ 59,128,111
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**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 09/30/2009**

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	\$ 5,726	\$ 0	0%	\$ 0	\$ 0
LA State Board of Medical Examiners	776,435	99,321	13%	155,287	0
State Plumbing Board of Louisiana	4,455	3,575	80%	0	0
LA Used Motor Vehicle Commission	37,391	37,391	100%	0	2,750
LA State Board of Veterinary Medicine	563	0	0%	0	0
Louisiana Tax Free Shopping Commission	221,493	25,260	11%	0	0
<b>Total Boards &amp; Commissions</b>	<b>\$ 1,046,063</b>	<b>\$ 165,547</b>	<b>16%</b>	<b>\$ 155,287</b>	<b>\$ 2,750</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 49,611,724	\$ 4,709,798	9%	\$ 741,580	\$ 0
LSU - Alexandria	1,664,063	663,782	40%	39,119	0
University of New Orleans	12,589,439	3,403,027	27%	0	0
LSU Health Sciences Center - New Orleans	10,627,963	2,303,657	22%	146,082	303,911
LSU - Eunice	1,506,737	212,411	14%	68,627	0
LSU - Shreveport	1,144,140	199,756	17%	0	0
Pennington Biomedical Research Center	1,280,532	38,666	3%	0	2,298
LSU Health Sciences Center - HCSD	69,763,548	15,933,888	23%	52,455,211	15,787,253
LSU Health Sciences Center - Shreveport	60,209,100	19,153,747	32%	39,504,047	18,301,237
Baton Rouge Community College	1,912,539	624,996	33%	473,482	0
Southern University (all campuses)	8,952,954	6,105,567	68%	1,271,050	0
Nicholls State University	3,848,569	2,168,692	56%	8,252	9,699
Grambling State University	12,696,734	7,980,132	63%	7,766,272	0
Louisiana Tech University	2,094,479	431,855	21%	206,096	0
McNeese State University	5,669,575	2,893,070	51%	1,255,350	2,761
University of Louisiana @ Monroe	2,809,409	343,675	12%	0	0
Northwestern State University	9,833,016	1,490,426	15%	1,115,938	36,621
Southeastern Louisiana University	6,110,022	3,000,797	49%	997,306	0
University of Louisiana @ Lafayette	2,076,649	0	0%	0	0
Delgado Community College	8,100,202	4,543,568	56%	0	0
Nunez Community College	409,895	239,813	59%	66,353	0

**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 09/30/2009**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Bossier Parish Community College	1,752,248	552,107	32%	175,225	4,514
South Louisiana Community College	636,868	147,503	23%	0	0
River Parishes Community College	188,558	153,959	82%	120,607	0
Louisiana Delta Community College	272,317	33,530	12%	15,433	0
LCTCS - Louisiana Technical College	3,087,333	575,621	19%	0	0
L E Fletcher Technical Community College	19,990	1,227	6%	0	0
Sowela Technical Community College	417,822	107,167	26%	0	0
<b>Total Colleges &amp; Universities</b>	\$ 279,286,425	\$ 78,012,437	28%	\$ 106,426,030	\$ 34,448,294
<b><u>State Agencies</u></b>					
Office of the Governor	\$ 5,171	\$ 5,171	100%	\$ 5,171	\$ 0
Mental Health Advocacy Service	5,309	5,309	100%	5,309	0
Division of Administration	4,216,829	134,722	3%	134,035	0
Louisiana Stadium & Exposition District	331,549	208,806	63%	0	0
Department of Veterans Affairs	57,680	11,904	21%	0	0
Southwest LA. War Veterans Home	200,197	71,711	36%	0	0
Northwest LA War Veterans Home	404,270	80,659	20%	0	0
Southeast LA. War Veterans Home	238,782	86,163	36%	0	0
Secretary of State	201,564	49,637	25%	0	0
Office of Attorney General	10,912,760	9,331,171	86%	0	1,693,750
State Treasurer	404,972	302,888	75%	12,300	0
Public Service Commission	135,397	125,147	92%	0	0
Agriculture and Forestry	538,934	103,115	19%	111,222	60
Department of Insurance	1,293,588	315,155	24%	371,337	0
DED - LA Economic Development Corporation	605,574	0	0%	0	0
Louisiana State Racing Commission	8,420	325	4%	0	0
Office of Financial Institutions	125,773	0	0%	0	0
Louisiana State Board of Cosmetology	1,215	0	0%	600	0
Department of Culture, Recreation, and Tourism	2,329	1,500	64%	1,841	0
Department of Transportation & Development	62,078,894	50,382,068	81%	0	0



**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 09/30/2009**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Department of Health and Hospitals	681,230,548	498,447,231	73%	382,973,604	22,887,914
DSS - Office of Family Support	48,092,453	45,461,670	95%	5,093,940	16,503
DSS - Office of Community Services	53,676	45,785	85%	34,863	0
DSS - Rehabilitation Services	22,547	10,971	49%	3,382	1,301
Office of Youth Development	1,702,914	1,659,825	97%	1,570,754	0
Corrections - Adult Probation and Parole	17,697,077	13,419,171	76%	12,622,072	0
Department of Public Safety	3,360,574	2,834,633	84%	963,232	0
DNR - Office of the Secretary	385,685	374,500	97%	6,922	0
DNR - Office of Conservation	157,711	103,858	66%	36,322	0
DNR - Office of Mineral Resources	519,129	141,508	27%	94,447	0
DNR - Office of Coastal Restoration	93,903	37,129	40%	17,344	0
Department of Revenue	301,230,879	193,209,990	64%	24,505,546	0
Louisiana Tax Commission	72,234	72,234	100%	0	0
Department of Labor	22,490,204	21,871,135	97%	8,065,238	0
Department of Wildlife and Fisheries	2,549,206	2,478,439	97%	0	1
Ethics Administration	999,855	915,565	92%	0	27,320
Louisiana School for Math, Science, & the Arts	1,025	0	0%	0	0
Office of Student Financial Assistance	949,926	882,526	93%	704,425	0
Louisiana Educational Television Authority	285,548	1,538	1%	0	0
Board of Regents	9,128	1,102	12%	0	0
Louisiana Universities Marine Consortium	106,681	4,139	4%	4,139	0
DOE - Management and Finance	15,535	11,932	77%	1,554	0
DOE - Subgrantee Assistance	285,245	285,245	100%	28,525	10,963
DOE - Recovery School District	495,849	444,694	90%	0	0
DOE - Special School District	2,023	2,023	100%	202	0
Office of Group Benefits	771,621	771,621	100%	0	0
Administrative Services	12,174	0	0%	0	0
Louisiana Property Assistance Agency	1,235,958	0	0%	0	0
Federal Property Assistance Agency	334,576	37,925	11%	0	0
Office of Telecommunications Management	121,548	1,118	1%	608	1

**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 09/30/2009**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Prison Enterprises	802,207	24,268	3%	10,209	918
Office of Aircraft Services	23,705	2,156	9%	0	0
Department of Environmental Quality	11,208,383	2,632,336	23%	1,936,232	38,336
District Attorneys and Assistants	1,860	1,860	100%	0	0
<b>Total State Agencies</b>	\$ 1,179,090,794	847,403,578	72%	439,315,375	24,677,067
<b>Grand Total</b>	\$ 1,459,423,282	\$ 925,581,562	63%	\$ 545,896,692	\$ 59,128,111

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 09/30/2009**

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
LA State Board of Medical Examiners	99,321	0	0	0	0
State Plumbing Board of Louisiana	3,575	0	0	0	0
LA Used Motor Vehicle Commission	11,450	0	0	25,941	0
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	25,260	0	0	0	0
<b>Total Boards &amp; Commissions</b>	<b>\$ 139,606</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 25,941</b>	<b>\$ 0</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 3,495,682	\$ 0	\$ 1,214,116	\$ 0	\$ 0
LSU - Alexandria	663,782	0	0	0	0
University of New Orleans	3,383,011	20,016	0	0	0
LSU Health Sciences Center - New Orleans	2,248,262	0	55,395	0	0
LSU - Eunice	1,579	0	210,832	0	0
LSU - Shreveport	94,425	776	104,555	0	0
Pennington Biomedical Research Center	38,666	0	0	0	0
LSU Health Sciences Center - HCSD	15,114,450	71,316	0	748,122	0
LSU Health Sciences Center - Shreveport	19,060,157	93,590	0	0	0
Baton Rouge Community College	624,996	0	0	0	0
Southern University (all campuses)	3,592,732	2,512,835	0	0	0
Nicholls State University	2,168,692	0	0	0	0
Grambling State University	6,854,141	1,125,991	0	0	0
Louisiana Tech University	102,717	0	329,138	0	0
McNeese State University	1,365,012	82,877	1,445,181	0	0
University of Louisiana @ Monroe	202,426	0	141,249	0	0
Northwestern State University	34,686	0	1,455,740	0	0
Southeastern Louisiana University	2,397,221	589,923	5,969	7,684	0
University of Louisiana @ Lafayette	0	0	0	0	0
Delgado Community College	4,543,568	0	0	0	0
Nunez Community College	89,352	0	150,461	0	0

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 09/30/2009**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Bossier Parish Community College	2,039	0	550,068	0	0
South Louisiana Community College	147,503	0	0	0	0
River Parishes Community College	153,959	0	0	0	0
Louisiana Delta Community College	18,097	0	15,433	0	0
LCTCS - Louisiana Technical College	575,621	0	0	0	0
L E Fletcher Technical Community College	1,227	0	0	0	0
Sowela Technical Community College	107,167	0	0	0	0
<b>Total Colleges &amp; Universities</b>	\$ 67,081,170	\$ 4,497,324	\$ 5,678,137	\$ 755,806	\$ 0
<b><u>State Agencies</u></b>					
Office of the Governor	\$ 5,171	\$ 0	\$ 0	\$ 0	\$ 0
Mental Health Advocacy Service	5,309	0	0	0	0
Division of Administration	134,722	0	0	0	0
Louisiana Stadium & Exposition District	208,806	0	0	0	0
Department of Veterans Affairs	11,904	0	0	0	0
Southwest LA. War Veterans Home	71,711	0	0	0	0
Northwest LA War Veterans Home	80,659	0	0	0	0
Southeast LA. War Veterans Home	86,163	0	0	0	0
Secretary of State	43,485	6,152	0	0	0
Office of Attorney General	0	9,331,171	0	0	0
State Treasurer	70,052	232,836	0	0	0
Public Service Commission	125,147	0	0	0	0
Agriculture and Forestry	103,115	0	0	0	0
Department of Insurance	220,123	41,550	0	0	53,482
DED - LA Economic Development Corporation	0	0	0	0	0
Louisiana State Racing Commission	325	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	0	0	0	0	0
Department of Culture, Recreation, and Tourism	1,500	0	0	0	0
Department of Transportation & Development	50,382,068	0	0	0	0

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 09/30/2009**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Department of Health and Hospitals	217,350,596	0	281,096,635	0	0
DSS - Office of Family Support	45,461,670	0	0	0	0
DSS - Office of Community Services	45,785	0	0	0	0
DSS - Rehabilitation Services	10,971	0	0	0	0
Office of Youth Development	1,659,825	0	0	0	0
Corrections - Adult Probation and Parole	13,419,171	0	0	0	0
Department of Public Safety	2,834,633	0	0	0	0
DNR - Office of the Secretary	374,500	0	0	0	0
DNR - Office of Conservation	103,858	0	0	0	0
DNR - Office of Mineral Resources	141,508	0	0	0	0
DNR - Office of Coastal Restoration	37,129	0	0	0	0
Department of Revenue	193,209,990	0	0	0	0
Louisiana Tax Commission	72,234	0	0	0	0
Department of Labor	8,065,236	37,881	0	3,954,206	9,813,812
Department of Wildlife and Fisheries	1,663,437	0	0	728,747	86,255
Ethics Administration	647,620	267,945	0	0	0
Louisiana School for Math, Science, & the Arts	0	0	0	0	0
Office of Student Financial Assistance	882,526	0	0	0	0
Louisiana Educational Television Authority	1,538	0	0	0	0
Board of Regents	1,102	0	0	0	0
Louisiana Universities Marine Consortium	4,139	0	0	0	0
DOE - Management and Finance	11,932	0	0	0	0
DOE - Subgrantee Assistance	148,672	136,573	0	0	0
DOE - Recovery School District	444,694	0	0	0	0
DOE - Special School District	2,023	0	0	0	0
Office of Group Benefits	39,389	732,232	0	0	0
Administrative Services	0	0	0	0	0
Louisiana Property Assistance Agency	0	0	0	0	0
Federal Property Assistance Agency	37,925	0	0	0	0
Office of Telecommunications Management	1,118	0	0	0	0

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 09/30/2009**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Prison Enterprises	24,268	0	0	0	0
Office of Aircraft Services	2,156	0	0	0	0
Department of Environmental Quality	2,632,336	0	0	0	0
District Attorney and Assistants	1,860	0	0	0	0
<b>Total State Agencies</b>	\$ 540,884,101	\$ 10,786,340	\$ 281,096,635	\$ 4,682,953	\$ 9,953,549
<b>Grand Total</b>	\$ 608,104,877	\$ 15,283,664	\$ 286,774,772	\$ 5,464,700	\$ 9,953,549

Note: The grand total of "Receivables Over 180 Days Past Due" equals \$ 925,581,562 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 has 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.

G. Department of Transportation and Development (DOTD) – Per DOTD, During data cleansing related to ERP, it was discovered that there are many duplicate and/or erroneous accounts (due to the many nonintegrated legacy systems from which this information is compiled) included in this report which are creating overstatements. They are working to cleanup all accounts prior to ERP go live, but it is expected that the overstatement will continue to exist until data clean-up can be achieved.