



STATE OF LOUISIANA
RECEIVABLES REPORT

FOR THE QUARTER ENDED December 31, 2003

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 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 12/31/2003

Gross Receivables	\$ 792,201,951
Less: Estimated Uncollectibles	\$ 178,830,364
Net Receivables	\$ 613,371,587

Gross Receivables Over 180 Days Past Due	\$ 386,728,335
Past Due As A Percentage of Gross Receivables	49%

Authorized Write-Offs This Quarter	\$ 18,491,753
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**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 13,982	\$ 11,171	80%	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	0	0	#DIV/0!	0	520
State Licensing Board for Contractors	5,485	0	0%	4,516	600
LA State Board of Medical Examiners	393,335	109,272	28%	0	0
State Plumbing Board of LA	0	0	#DIV/0!	0	0
LA Used Motor Vehicle & Parts Commission	7,415	7,415	100%	0	0
LA State Board of Veterinary Medicine	2,279	0	0%	0	0
Louisiana Tax Free Shopping Commission	232,651	0	0%	0	0
Total Boards & Commissions	\$ 655,147	\$ 127,858	20%	\$ 4,516	\$ 1,120
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 52,779,147	\$ 5,034,294	10%	\$ 575,769	\$ 0
LSU - Alexandria	354,738	212,242	60%	12,000	0
University of New Orleans	5,510,974	3,581,966	65%	0	0
LSU Health Sciences Center - New Orleans	5,278,457	1,754,845	33%	1,000,491	278,390
LSU - Eunice	2,088,724	196,145	9%	25,893	0
LSU - Shreveport	479,928	135,741	28%	0	0
Pennington Biomedical Research Center	2,047,560	1,847	0%	0	0
LSU Health Sciences Center - HSCD	60,895,970	17,555,153	29%	47,763,384	4,062,880
LSU Health Sciences Center - Shreveport	59,480,302	22,322,461	38%	42,793,777	10,677,193
Baton Rouge Community College	1,782,096	349,440	20%	0	0
Southern University (all campuses)	20,885,559	3,029,782	15%	258,541	0
Nicholls State University	6,430,585	1,019,029	16%	6,305	6,305
Grambling State University	4,669,967	4,013,555	86%	0	0
Louisiana Tech University	1,155,652	409,780	35%	215,041	0
McNeese State University	12,307,540	1,934,197	16%	1,832,742	7,200
University of Louisiana @ Monroe	1,261,315	911,582	72%	0	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Northwestern State University	16,967,913	1,015,928	6%	798,925	3,156
Southeastern Louisiana University	19,083,325	2,837,231	15%	1,088,634	0
University of Louisiana @ Lafayette	170,810	0	0%	0	0
Delgado Community College	11,133,781	953,764	9%	0	0
Nunez Community College	388,422	102,506	26%	0	0
Bossier Parish Community College	636,077	403,947	64%	6,361	680
River Parishes Community College	64,639	30,247	47%	0	0
Louisiana Delta Community College	23,622	20,733	88%	19,984	0
LCTCS - Louisiana Technical College	402,840	42,874	11%	6,509	0
L E Fletcher Technical Community College	23,833	5,489	23%	0	0
Sowela Technical Community College	31,619	9,066	29%	0	0
Total Colleges & Universities	\$ 286,335,395	\$ 67,883,844	24%	\$ 96,404,356	\$ 15,035,804

State Agencies

Office of the Governor	\$ 209,927	\$ 0	0%	\$ 0	\$ 0
LA Manufactured Housing Commission	76	76	100%	0	0
Division of Administration	3,470,822	94,926	3%	93,731	0
Department of Military Affairs	2,336	0	0%	0	0
Workforce Commission	14,523	0	0%	0	0
Office of Women's Policy	14,497	0	0%	0	0
Louisiana Stadium & Exposition District	96,197	4,510	5%	0	0
Department of Veterans Affairs	10,328	492	5%	0	0
Louisiana War Veterans Home	6,370	0	0%	0	0
Office of Elderly Affairs	0	0	#DIV/0!	0	0
Secretary of State	62,846	9,917	16%	0	0
Office of Attorney General	13,608,984	13,599,644	100%	0	3,348,297
Commissioner of Elections	390,833	300,434	77%	0	17,026

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
State Treasurer	23,415	0	0%	0	0
Public Service Commission	31,610	30,141	95%	0	0
Agriculture and Forestry	3,299,981	524,819	16%	539,393	0
Department of Insurance	1,596,462	1,079,423	68%	1,286,674	0
DED - LA Economic Development Corporation	701,271	694,662	99%	0	0
Louisiana State Racing Commission	12,559	11,039	88%	8,705	0
Office of Financial Institutions	1,847,260	450	0%	0	0
Louisiana State Board of Cosmetology	2,770	1,555	56%	620	0
Department of Culture, Recreation, and Tourism	1,141	221	19%	749	19,934
Department of Transportation & Development	32,440,145	21,728,835	67%	0	22,996
Department of Health and Hospitals	171,512,154	123,965,966	72%	31,883,242	8,670
DSS- Office of Family Support	12,553,826	11,900,603	95%	9,962,233	20,461
DSS - Office of Community Services	140,009	109,562	78%	119,375	0
DSS - Rehabilitation Services	27,804	0	0%	0	0
Corrections - Office of Youth Development	4,331,801	4,058,396	94%	3,817,523	0
Adult Probation and Parole	17,788,971	14,109,480	79%	13,265,515	0
Department of Public Safety	2,365,836	1,109,778	47%	0	0
DNR - Office of the Secretary	1,379,543	1,366,670	99%	713,360	0
DNR - Office of Conservation	2,042,533	132,685	6%	234,227	0
DNR - Office of Mineral Resources	662,713	212,917	32%	89,574	0
DNR - Office of Coastal Restoration	47,676	31,121	65%	10,683	0
Department of Revenue	198,023,545	104,975,803	53%	11,907,842	0
Louisiana Tax Commission	444,947	27,984	6%	0	13,448
Department of Labor	13,246,945	9,933,134	75%	4,790,173	0
Department of Wildlife and Fisheries	2,122,370	1,917,781	90%	0	0
Louisiana School for Math, Science, & the Arts	0	0	#DIV/0!	0	0
Office of Student Financial Assistance	733,682	703,692	96%	578,550	0
Louisiana Educational Television Authority	648,813	2,500	0%	2,500	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Board of Elementary & Secondary Education	133,326	0	0%	0	0
Board of Regents	6,750	0	0%	0	0
Louisiana Universities Marine Consortium	183,763	5,308	3%	5,259	0
DOE - Management and Finance	6,700	5,844	87%	66	0
DOE - Subgrantee Assistance	670,137	670,137	100%	6,614	2,657
DOE - Special School District	5,623	5,455	97%	56	0
Office of Group Benefits	38,281	38,281	100%	0	0
Administrative Services	5,226	39	1%	4	103
Louisiana Property Assistance Agency	66,520	1,583	2%	0	0
Federal Property Assistance Agency	149,535	(835)	-1%	1,928	0
Office of Telecommunications Management	645,998	2,236	0%	3,230	1,237
Prison Enterprises	389,858	8,677	2%	7,779	0
Flight Maintenance Operations	12,113	0	0%	0	0
Department of Environmental Quality	16,979,578	5,340,692	31%	3,091,887	0
Office of Legislative Auditors	0	0	#DIV/0!	0	0
Debt Service & Maintenance	480	0	0%	0	0
Total State Agencies	\$ 505,211,409	\$ 318,716,633	63%	\$ 82,421,492	\$ 3,454,829
Grand Total	\$ 792,201,951	\$ 386,728,335	49%	\$ 178,830,364	\$ 18,491,753

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 11,171	\$ 0	\$ 0	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	0	0	0	0	0
State Licensing Board for Contractors	0	0	0	0	0
LA State Board of Medical Examiners	109,272	0	0	0	0
State Plumbing Board of LA	0	0	0	0	0
LA Used Motor Vehicle & Parts Commission	7,415	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	\$ 127,858	\$ 0	\$ 0	\$ 0	\$ 0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 2,569,544	\$ 0	\$ 2,464,750	\$ 0	\$ 0
LSU - Alexandria	52,477	0	159,765	0	0
University of New Orleans	3,483,235	98,731	0	0	0
LSU Health Sciences Center - New Orleans	1,081,328	0	538,309	0	135,208
LSU - Eunice	1,116	0	195,029	0	0
LSU - Shreveport	37,495	15,442	82,804	0	0
Pennington Biomedical Research Center	1,847	0	0	0	0
LSU Health Sciences Center - HSCD	16,616,467	938,686	0	0	0
LSU Health Sciences Center - Shreveport	22,322,461	0	0	0	0
Baton Rouge Community College	349,440	0	0	0	0
Southern University (all campuses)	1,755,440	1,274,342	0	0	0
Nicholls State University	1,019,029	0	0	0	0
Grambling State University	4,013,555	0	0	0	0
Louisiana Tech University	21,369	0	388,411	0	0
McNeese State University	564,410	117,758	1,252,029	0	0
University of Louisiana @ Monroe	336,556	0	575,026	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Northwestern State University	39,720	0	976,208	0	0
Southeastern Louisiana University	2,493,865	277,329	60,931	5,106	0
University of Louisiana @ Lafayette	0	0	0	0	0
Delgado Community College	953,764	0	0	0	0
Nunez Community College	80,009	0	22,497	0	0
Bossier Parish Community College	403,947	0	0	0	0
River Parishes Community College	30,247	0	0	0	0
Louisiana Delta Community College	2,535	0	18,198	0	0
LCTCS - Louisiana Technical College	42,874	0	0	0	0
L E Fletcher Technical Community College	5,489	0	0	0	0
Sowela Technical Community College	9,066	0	0	0	0
Total Colleges & Universities	\$ 58,287,285	\$ 2,722,288	\$ 6,733,957	\$ 5,106	\$ 135,208

State Agencies

Executive Office	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
LA Manufactured Housing Commission	76	0	0	0	0
Division of Administration	94,926	0	0	0	0
Department of Military Affairs	0	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	0	0	0	4,510	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	9,917	0	0	0	0
Office of Attorney General	0	13,599,644	0	0	0
Commissioner of Elections	823	299,611	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
State Treasurer	0	0	0	0	0
Public Service Commission	30,141	0	0	0	0
Agriculture and Forestry	524,819	0	0	0	0
Department of Insurance	190,693	0	0	0	888,730
DED - LA Economic Development Corporation	694,662	0	0	0	0
Louisiana State Racing Commission	11,039	0	0	0	0
Office of Financial Institutions	450	0	0	0	0
Louisiana State Board of Cosmetology	1,555	0	0	0	0
Department of Culture, Recreation, and Tourism	221	0	0	0	0
Department of Transportation & Development	21,027,621	0	701,214	0	0
Department of Health and Hospitals	101,921,006	0	22,044,960	0	0
DSS- Office of Family Support	11,900,603	0	0	0	0
DSS - Office of Community Services	109,562	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	4,058,396	0	0	0	0
Adult Probation and Parole	14,109,480	0	0	0	0
Department of Public Safety	1,109,778	0	0	0	0
DNR - Office of the Secretary	1,366,670	0	0	0	0
DNR - Office of Conservation	132,685	0	0	0	0
DNR - Office of Mineral Resources	212,917	0	0	0	0
DNR - Office of Coastal Restoration	31,121	0	0	0	0
Department of Revenue	99,804,771	0	5,171,032	0	0
Louisiana Tax Commission	27,984	0	0	0	0
Department of Labor	2,436,225	70,881	7,283,940	142,088	0
Department of Wildlife and Fisheries	1,549,555	0	85,550	199,642	83,034
Louisiana School for Math, Science, & the Arts	0	0	0	0	0
Office of Student Financial Assistance	703,692	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 12/31/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Board of Elementary & Secondary Education	0	0	0	0	0
Board of Regents	0	0	0	0	0
Louisiana Universities Marine Consortium	5,308	0	0	0	0
DOE - Management and Finance	5,844	0	0	0	0
DOE - Subgrantee Assistance	31,742	638,395	0	0	0
DOE - Special School District	5,455	0	0	0	0
Office of Group Benefits	38,281	0	0	0	0
Administrative Services	39	0	0	0	0
Louisiana Property Assistance Agency	1,583	0	0	0	0
Federal Property Assistance Agency	(835)	0	0	0	0
Office of Telecommunications Management	2,236	0	0	0	0
Prison Enterprises	8,677	0	0	0	0
Flight Maintenance Operations	0	0	0	0	0
Department of Environmental Quality	5,340,692	0	0	0	0
Office of Legislative Auditors	0	0	0	0	0
Debt Service & Maintenance	0	0	0	0	0
Total State Agencies	\$ 267,503,402	\$ 14,608,531	\$ 35,286,696	\$ 346,240	\$ 971,764
Grand Total	\$ 325,918,545	\$ 17,330,819	\$ 42,020,653	\$ 351,346	\$ 1,106,972

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.