



Kathleen Babineaux Blanco
GOVERNOR

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

March 30, 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 December 31, 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.

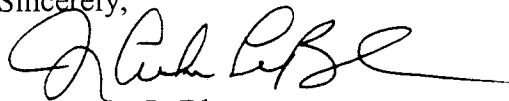
The report consists of a Schedule of Gross Receivables for the state; a Schedule of Gross Receivables, Amounts Past Due, Uncollectibles and Write-offs by Agency; and a Schedule of Collections Activity for Accounts Receivable over 180 days by Agency.

LSU Health Sciences Center reported \$12,705,566 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
Page 2
March 30, 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,

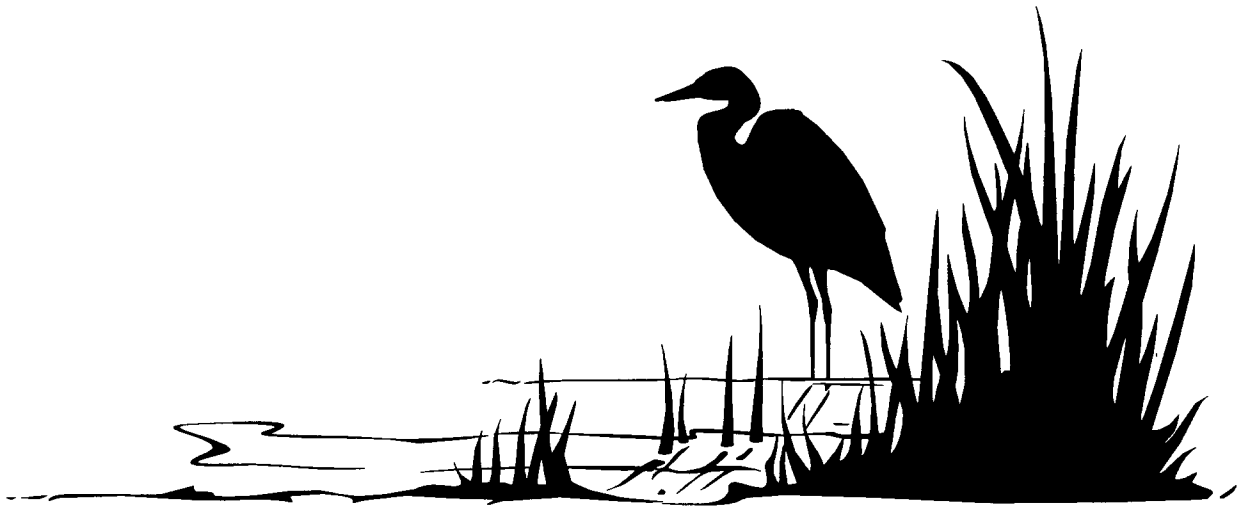


Jerry Luke LeBlanc
Commissioner of Administration

JLL/AA/kbp

Enclosure

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



STATE OF LOUISIANA
RECEIVABLES REPORT

FOR THE QUARTER ENDED December 31, 2004

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 Collections Activity for Accounts Receivable Over
180 Days 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 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 12/31/2004

Gross Receivables	\$ 915,247,789
Less: Estimated Uncollectibles	\$ 171,018,290
Net Receivables	\$ 744,229,499

Gross Receivables Over 180 Days Past Due	\$ 527,404,571
Past Due As A Percentage of Gross Receivables	58%

Authorized Write-Offs This Quarter	\$ 13,580,456
------------------------------------	---------------

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 4,686	\$ 1,949	42%	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	36,824	1,325	4%	0	0
LA State Board of Medical Examiners	1,063,298	226,215	21%	0	0
LA Recreational & Used Motor Vehicle Commis	32,593	22,223	68%	0	0
LA State Board of Veterinary Medicine	4,071	0	0%	0	0
Louisiana Tax Free Shopping Commission	231,575	0	0%	0	1,464
Total Boards & Commissions	\$ 1,373,047	\$ 251,712	18%	\$ 0	\$ 1,464
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 56,558,662	\$ 4,571,840	8%	\$ 680,709	\$ 0
LSU - Alexandria	443,510	243,881	55%	13,750	0
University of New Orleans	5,012,765	4,187,849	84%	0	0
LSU Health Sciences Center - New Orleans	8,424,471	1,459,384	17%	565,204	30,702
LSU - Eunice	298,844	311,014	104%	21,979	0
LSU - Shreveport	860,377	220,422	26%	0	0
Pennington Biomedical Research Center	1,989,951	4,770	0%	0	0
LSU Health Sciences Center - HCSD	59,298,579	11,703,778	20%	47,693,847	4,847,148
LSU Health Sciences Center - Shreveport	69,815,904	25,359,109	36%	39,937,734	7,827,716
Baton Rouge Community College	2,251,290	0	0%	84,697	0
Southern University (all campuses)	23,385,327	3,480,601	15%	494,941	63,567
Nicholls State University	7,372,168	1,294,559	18%	0	28,276
Grambling State University	5,374,792	4,012,520	75%	0	0
Louisiana Tech University	1,592,966	435,571	27%	247,756	0
McNeese State University	13,071,155	2,247,813	17%	2,247,420	2,433
University of Louisiana @ Monroe	15,311,591	720,122	5%	0	0
Northwestern State University	17,894,627	1,362,759	8%	747,108	14,270
Southeastern Louisiana University	21,300,980	3,537,153	17%	1,654,993	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
University of Louisiana @ Lafayette	157,499	0	0%	0	0
Delgado Community College	11,412,811	1,313,551	12%	0	0
Nunez Community College	939,617	106,148	11%	0	0
Bossier Parish Community College	2,043,316	434,072	21%	20,433	61,444
South Louisiana Community College	1,280,407	404,425	32%	14,379	14,379
River Parishes Community College	186,822	4,999	3%	1,028	0
Louisiana Delta Community College	24,924	22,447	90%	20,357	0
LCTCS - Louisiana Technical College	709,333	67,336	9%	5,212	0
L E Fletcher Technical Community College	15,079	3,996	27%	0	2,182
Sowela Technical Community College	18,784	10,743	57%	0	0
Total Colleges & Universities	\$ 327,046,551	\$ 67,520,862	21%	\$ 94,451,547	\$ 12,892,117
<u>State Agencies</u>					
Office of the Governor	\$ 213,723	\$ 236	0%	\$ 0	\$ 0
LA Manufactured Housing Commission	676	676	100%	76	0
Division of Administration	4,343,565	101,615	2%	95,250	0
Department of Military Affairs	1,660	0	0%	0	0
Workforce Commission	8,526	0	0%	0	0
Louisiana Stadium & Exposition District	150,570	6,200	4%	0	0
Board of Tax Appeals	621	0	0%	0	0
Department of Veterans Affairs	17,278	4,008	23%	0	0
Southwest LA War Veterans Home	131	0	0%	0	0
Secretary of State	507,574	448,286	88%	0	0
Office of Attorney General	5,351,010	2,731,483	51%	0	613,967
State Treasurer	4,919	0	0%	0	0
Public Service Commission	117,213	104,313	89%	61	0
Agriculture and Forestry	2,829,641	645,669	23%	678,857	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Department of Insurance	1,425,291	1,244,915	87%	1,289,434	3,710
DED - LA Economic Development Corporation	1,246,760	1,241,598	100%	0	0
Louisiana State Racing Commission	14,555	11,015	76%	8,110	0
Office of Financial Institutions	2,550	0	0%	0	0
Louisiana State Board of Cosmetology	5,489	4,278	78%	2,513	0
Department of Culture, Recreation, and Tourism	1,999	537	27%	1,344	0
Department of Transportation & Development	23,296,669	21,275,397	91%	0	7,953
Department of Health and Hospitals	247,026,301	184,968,548	75%	32,367,062	19,607
DSS - Office of Family Support	53,893,466	50,024,538	93%	5,788,566	21,524
DSS - Office of Community Services	46,550	44,073	95%	40,882	0
DSS - Rehabilitation Services	16,534	0	0%	0	0
Corrections - Office of Youth Development	4,613,852	4,283,741	93%	4,021,536	0
Correction - Adult Probation and Parole	17,420,709	13,679,974	79%	12,848,636	0
Department of Public Safety	2,386,190	1,011,037	42%	0	0
DNR - Office of the Secretary	1,932,791	1,923,691	100%	325,616	0
DNR - Office of Conservation	2,312,635	175,830	8%	265,781	0
DNR - Office of Mineral Resources	443,753	243,929	55%	90,374	0
DNR - Office of Coastal Restoration	60,615	33,553	55%	13,999	0
Department of Revenue	185,953,495	154,911,131	83%	9,944,952	0
Louisiana Tax Commission	46,083	11,377	25%	0	0
Department of Labor	14,394,873	11,893,991	83%	5,022,804	0
Department of Wildlife and Fisheries	2,217,248	2,136,626	96%	0	1,644
Office of Student Financial Assistance	777,234	734,791	95%	592,559	0
Louisiana Educational Television Authority	171,382	41,622	24%	0	0
Board of Regents	27,473	0	0%	0	0
Louisiana Universities Marine Consortium	144,312	8,732	6%	4,385	0
DOE - Management and Finance	13,083	9,471	72%	905	0
DOE - Subgrantee Assistance	538,964	538,964	100%	37,302	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2004**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
DOE - Special School District	6,040	5,998	99%	418	0
Office of Group Benefits	38,281	38,281	100%	0	0
Administrative Services	4,248	775	18%	0	0
Louisiana Property Assistance Agency	42,104	427	1%	0	0
Federal Property Assistance Agency	143,525	11,216	8%	0	0
Office of Telecommunications Management	644,276	83,981	13%	3,221	1,159
Prison Enterprises	607,628	31,819	5%	11,882	0
Office of Aircraft Services	10,548	3,467	33%	0	0
Department of Environmental Quality	11,346,213	4,955,125	44%	3,110,218	17,311
District Attorneys and Assistants	7,365	5,063	69%	0	0
Total State Agencies	\$ 586,828,191	\$ 459,631,997	78%	\$ 76,566,743	\$ 686,875
Grand Total	\$ 915,247,789	\$ 527,404,571	58%	\$ 171,018,290	\$ 13,580,456

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2004**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 1,949	\$ 0	\$ 0	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	1,325	0	0	0	0
LA State Board of Medical Examiners	226,215	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	\$ 251,712	\$ 0	\$ 0	\$ 0	\$ 0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 2,232,984	\$ 0	\$ 2,338,856	\$ 0	\$ 0
LSU - Alexandria	97,064	0	146,817	0	0
University of New Orleans	4,089,118	98,731	0	0	0
LSU Health Sciences Center - New Orleans	905,508	0	553,876	0	0
LSU - Eunice	1,690	0	309,324	0	0
LSU - Shreveport	115,575	3,664	101,183	0	0
Pennington Biomedical Research Center	4,770	0	0	0	0
LSU Health Sciences Center - HCSD	9,489,342	2,214,436	0	0	0
LSU Health Sciences Center - Shreveport	25,359,109	0	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	2,494,075	986,526	0	0	0
Nicholls State University	1,294,559	0	0	0	0
Grambling State University	4,012,520	0	0	0	0
Louisiana Tech University	18,986	0	416,585	0	0
McNeese State University	393,215	104,019	1,750,579	0	0
University of Louisiana @ Monroe	305,096	0	415,026	0	0
Northwestern State University	31,888	0	1,330,871	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2004**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Southeastern Louisiana University	3,187,628	338,249	2,076	9,200	0
University of Louisiana @ Lafayette	0	0	0	0	0
Delgado Community College	1,313,551	0	0	0	0
Nunez Community College	22,125	0	84,023	0	0
Bossier Parish Community College	434,072	0	0	0	0
South Louisiana Community College	394,317	0	10,108	0	0
River Parishes Community College	4,999	0	0	0	0
Louisiana Delta Community College	1,466	0	20,981	0	0
LCTCS - Louisiana Technical College	67,336	0	0	0	0
L E Fletcher Technical Community College	3,996	0	0	0	0
Sowela Technical Community College	10,743	0	0	0	0
Total Colleges & Universities	\$ 56,285,732	\$ 3,745,625	\$ 7,480,305	\$ 9,200	\$ 0
<u>State Agencies</u>					
Office of the Governor	\$ 236	\$ 0	\$ 0	\$ 0	\$ 0
LA Manufactured Housing Commission	676	0	0	0	0
Division of Administration	101,615	0	0	0	0
Department of Military Affairs	0	0	0	0	0
Workforce Commission	0	0	0	0	0
Louisiana Stadium & Exposition District	6,200	0	0	0	0
Board of Tax Appeals	0	0	0	0	0
Department of Veterans Affairs	4,008	0	0	0	0
Southwest LA War Veterans Home	0	0	0	0	0
Secretary of State	2,350	445,936	0	0	0
Office of Attorney General	0	2,731,483	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	104,313	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2004**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Agriculture and Forestry	645,669	0	0	0	0
Department of Insurance	825,079	0	0	0	419,836
DED - LA Economic Development Corporation	1,032,777	0	0	0	208,821
Louisiana State Racing Commission	11,015	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	4,278	0	0	0	0
Department of Culture, Recreation, and Tourism	537	0	0	0	0
Department of Transportation & Development	20,574,183	0	701,214	0	0
Department of Health and Hospitals	149,968,925	0	34,999,623	0	0
DSS - Office of Family Support	50,024,538	0	0	0	0
DSS - Office of Community Services	44,073	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	4,283,741	0	0	0	0
Correction - Adult Probation and Parole	13,679,974	0	0	0	0
Department of Public Safety	1,011,037	0	0	0	0
DNR - Office of the Secretary	1,923,691	0	0	0	0
DNR - Office of Conservation	175,830	0	0	0	0
DNR - Office of Mineral Resources	243,929	0	0	0	0
DNR - Office of Coastal Restoration	33,553	0	0	0	0
Department of Revenue	154,824,289	0	86,842	0	0
Louisiana Tax Commission	11,377	0	0	0	0
Department of Labor	3,415,056	70,881	0	3,040,020	5,368,034
Department of Wildlife and Fisheries	1,423,938	0	0	623,953	88,735
Office of Student Financial Assistance	734,791	0	0	0	0
Louisiana Educational Television Authority	41,622	0	0	0	0
Board of Regents	0	0	0	0	0
Louisiana Universities Marine Consortium	8,732	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2004**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
DOE - Management and Finance	9,471	0	0	0	0
DOE - Subgrantee Assistance	49,076	489,888	0	0	0
DOE - Special School District	5,998	0	0	0	0
Office of Group Benefits	38,281	0	0	0	0
Administrative Services	775	0	0	0	0
Louisiana Property Assistance Agency	427	0	0	0	0
Federal Property Assistance Agency	11,216	0	0	0	0
Office of Telecommunications Management	83,981	0	0	0	0
Prison Enterprises	31,819	0	0	0	0
Office of Aircraft Services	3,467	0	0	0	0
Department of Environmental Quality	4,955,125	0	0	0	0
District Attorneys and Assistants	5,063	0	0	0	0
Total State Agencies	\$ 410,356,731	\$ 3,738,188	\$ 35,787,679	\$ 3,663,973	\$ 6,085,426
Grand Total	\$ 466,894,175	\$ 7,483,813	\$ 43,267,984	\$ 3,673,173	\$ 6,085,426

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.