



Kathleen Babineaux Blanco
GOVERNOR

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

June 12, 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 December 31, 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, South Louisiana Community College did not submit a quarterly report.

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 \$13,872,775 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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June 12, 2006

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,

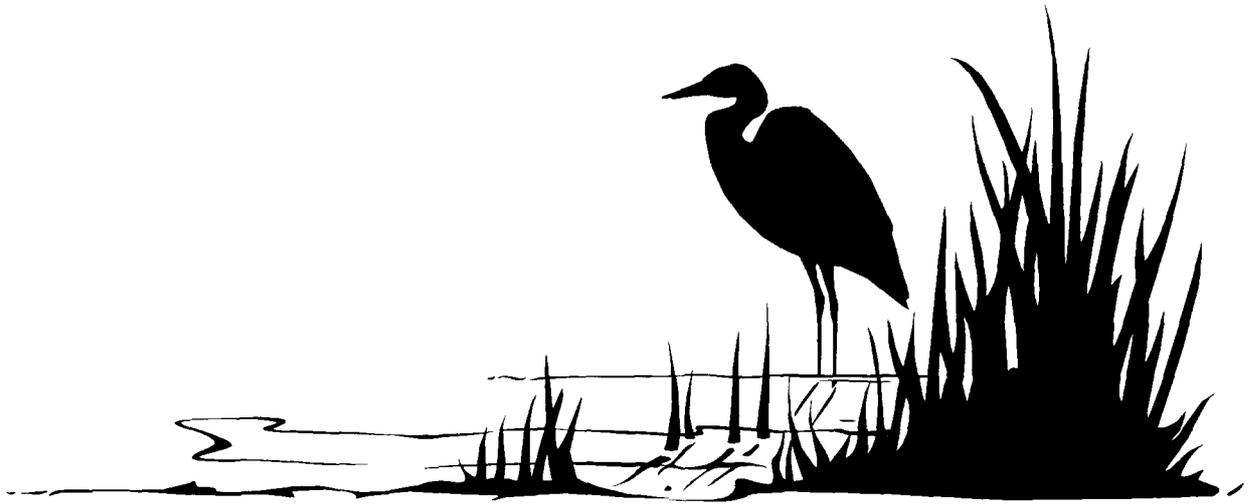
A handwritten signature in black ink, appearing to read "Jerry Luke LeBlanc". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

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, 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 12/31/2005

Gross Receivables	\$ 1,120,842,432
Less: Estimated Uncollectibles	\$ 215,986,569
Net Receivables	\$ 904,855,863

Gross Receivables Over 180 Days Past Due	\$ 601,991,771
Past Due As A Percentage of Gross Receivables	54%

Authorized Write-Offs This Quarter	\$ 14,148,684
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**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 4,363	\$ 3,524	81%	\$ 0	\$ 0
LA State Board of Medical Examiners	1,506,958	242,360	16%	0	0
State Plumbing Board of Louisiana	8,821	2,459	28%	0	0
LA Recreational & Used Motor Vehicle Commis	26,934	0	0%	0	0
LA State Board of Veterinary Medicine	189	0	0%	0	0
Louisiana Tax Free Shopping Commission	205,677	18,071	9%	0	0
Total Boards & Commissions	\$ 1,752,942	\$ 266,414	15%	\$ 0	\$ 0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 63,793,353	\$ 4,763,135	7%	\$ 687,455	\$ 0
LSU - Alexandria	638,771	310,120	49%	13,750	0
University of New Orleans	4,932,213	3,521,572	71%	0	0
LSU Health Sciences Center - New Orleans	8,185,096	1,672,084	20%	381,148	0
LSU - Eunice	334,640	351,957	105%	61,027	0
LSU - Shreveport	1,320,009	265,687	20%	0	0
Pennington Biomedical Research Center	1,567,712	1,170	0%	0	0
LSU Health Sciences Center - HCSD	55,235,233	15,413,799	28%	44,425,698	5,513,036
LSU Health Sciences Center - Shreveport	79,184,231	27,580,886	35%	51,799,766	8,359,739
Baton Rouge Community College	2,313,262	146,162	6%	0	0
Southern University (all campuses)	26,583,016	5,198,464	20%	554,299	0
Nicholls State University	10,666,484	0	0%	106,816	0
Grambling State University	5,208,075	4,590,105	88%	4,445,276	0
Louisiana Tech University	2,411,345	477,973	20%	307,712	5,598
McNeese State University	13,484,880	2,589,153	19%	2,195,493	10,025
University of Louisiana @ Monroe	18,314,247	854,334	5%	0	0
Northwestern State University	18,816,609	1,650,519	9%	891,214	39,320
Southeastern Louisiana University	22,286,467	3,675,890	16%	1,607,716	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Delgado Community College	6,368,261	2,340,712	37%	0	0
Nunez Community College	544,861	321,014	59%	0	0
Bossier Parish Community College	2,390,148	561,882	24%	23,901	17,267
River Parishes Community College	11,608	2,781	24%	0	0
Louisiana Delta Community College	27,202	23,631	87%	19,872	0
LCTCS - Louisiana Technical College	768,213	81,671	11%	8,282	0
L E Fletcher Technical Community College	108,234	2,946	3%	0	0
Sowela Technical Community College	17,153	12,731	74%	0	0
Total Colleges & Universities	\$ 345,511,323	\$ 76,410,378	22%	\$ 107,529,425	\$ 13,944,985
<u>State Agencies</u>					
Office of the Governor	\$ 253,842	\$ 358	0%	\$ 358	\$ 0
LA Manufactured Housing Commission	1,678	676	40%	676	0
Division of Administration	559,329	146,117	26%	132,735	0
Workforce Commission	15,126	0	0%	0	0
Louisiana Stadium & Exposition District	282,924	50,855	18%	0	0
Board of Tax Appeals	27	0	0%	0	0
Department of Veterans Affairs	24,548	1,496	6%	0	0
Southwest LA War Veterans Home	16,287	2,017	12%	0	0
Secretary of State	856,897	292,864	34%	0	0
Office of Attorney General	4,718,574	3,755,083	80%	4,027,289	0
State Treasurer	106,055	0	0%	0	0
Public Service Commission	133,398	132,648	99%	0	0
Agriculture and Forestry	2,626,458	669,092	25%	749,977	14,242
Department of Insurance	4,182,713	3,924,982	94%	3,939,364	1,295
DED - LA Economic Development Corporation	1,294,965	1,241,599	96%	0	0
Louisiana State Racing Commission	11,655	7,705	66%	7,530	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Office of Financial Institutions	12,788	0	0%	0	0
Louisiana State Board of Cosmetology	3,446	2,326	67%	1,186	0
Department of Culture, Recreation, and Tourism	1,846	1,356	73%	1,814	0
Department of Transportation & Development	26,109,473	22,404,289	86%	3,320	10,712
Department of Health and Hospitals	288,642,294	221,136,551	77%	41,037,143	31,892
DSS - Office of Family Support	53,306,721	50,511,058	95%	5,714,167	141,729
DSS - Office of Community Services	61,311	56,935	93%	46,317	0
DSS - Rehabilitation Services	23,740	0	0%	0	0
Corrections - Office of Youth Development	5,075,953	4,824,837	95%	4,543,874	0
Correction - Adult Probation and Parole	17,568,307	13,572,903	77%	12,742,976	0
Department of Public Safety	3,324,290	888,308	27%	0	0
DNR - Office of the Secretary	1,622,890	1,609,786	99%	781,998	0
DNR - Office of Conservation	815,531	65,702	8%	94,732	0
DNR - Office of Mineral Resources	544,979	272,961	50%	118,166	0
DNR - Office of Coastal Restoration	67,278	55,415	82%	17,526	0
Department of Revenue	319,043,018	174,320,723	55%	21,957,841	0
Louisiana Tax Commission	481,194	23,449	5%	0	0
Department of Labor	22,119,018	17,940,731	81%	8,920,562	0
Department of Wildlife and Fisheries	2,269,842	2,126,719	94%	0	896
Office of Student Financial Assistance	800,856	755,868	94%	611,929	0
Louisiana Educational Television Authority	142,452	35,647	25%	0	0
Board of Elementary & Secondary Education	104,302	0	0%	0	0
Board of Regents	49,729	47,000	95%	0	0
Louisiana Universities Marine Consortium	299,835	10,622	4%	4,547	0
DOE - Management and Finance	22,171	14,010	63%	0	0
DOE - Subgrantee Assistance	501,411	426,216	85%	174,247	0
DOE - Special School District	12,350	6,538	53%	0	0
Office of Group Benefits	38,281	38,281	100%	0	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Administrative Services	1,326	984	74%	0	0
Louisiana Property Assistance Agency	28,878	2,490	9%	0	0
Federal Property Assistance Agency	448,678	0	0%	0	0
Office of Telecommunications Management	246,422	6,270	3%	1,233	298
Prison Enterprises	1,221,791	14,430	1%	17,632	0
Office of Aircraft Services	42,884	0	0%	0	0
Department of Environmental Quality	13,431,256	3,909,932	29%	2,808,005	2,635
District Attorneys and Assistants	7,150	7,150	100%	0	0
Total State Agencies	\$ 773,578,167	\$ 525,314,979	68%	\$ 108,457,144	\$ 203,699
Grand Total	\$ 1,120,842,432	\$ 601,991,771	54%	\$ 215,986,569	\$ 14,148,684

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2005**

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	242,360	0	0	0	0
State Plumbing Board of Louisiana	2,459	0	0	0	0
LA Recreational & Used Motor Vehicle Commissi	0	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	\$ 263,639	\$ 0	\$ 0	\$ 0	\$ 2,775
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 2,183,609	\$ 0	\$ 2,579,526	\$ 0	\$ 0
LSU - Alexandria	18,678	0	291,442	0	0
University of New Orleans	2,985,321	0	536,251	0	0
LSU Health Sciences Center - New Orleans	1,327,633	0	344,451	0	0
LSU - Eunice	3,394	0	348,563	0	0
LSU - Shreveport	129,780	1,428	134,479	0	0
Pennington Biomedical Research Center	1,170	0	0	0	0
LSU Health Sciences Center - HCSD	14,272,400	1,141,399	0	0	0
LSU Health Sciences Center - Shreveport	27,580,886	0	0	0	0
Baton Rouge Community College	146,162	0	0	0	0
Southern University (all campuses)	4,413,898	784,566	0	0	0
Nicholls State University	0	0	0	0	0
Grambling State University	4,193,326	0	396,779	0	0
Louisiana Tech University	49,535	0	428,438	0	0
McNeese State University	847,498	96,879	1,644,776	0	0
University of Louisiana @ Monroe	502,669	0	351,665	0	0
Northwestern State University	42,631	0	1,607,888	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2005**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Southeastern Louisiana University	3,102,674	474,521	87,071	11,624	0
Delgado Community College	2,340,712	0	0	0	0
Nunez Community College	251,000	0	70,014	0	0
Bossier Parish Community College	561,882	0	0	0	0
River Parishes Community College	2,781	0	0	0	0
Louisiana Delta Community College	7,420	0	16,211	0	0
LCTCS - Louisiana Technical College	81,671	0	0	0	0
L E Fletcher Technical Community College	2,946	0	0	0	0
Sowela Technical Community College	12,731	0	0	0	0
Total Colleges & Universities	\$ 65,062,407	\$ 2,498,793	\$ 8,837,554	\$ 11,624	\$ 0
 <u>State Agencies</u>					
Office of the Governor	\$ 358	\$ 0	\$ 0	\$ 0	\$ 0
LA Manufactured Housing Commission	676	0	0	0	0
Division of Administration	146,117	0	0	0	0
Workforce Commission	0	0	0	0	0
Louisiana Stadium & Exposition District	50,855	0	0	0	0
Board of Tax Appeals	0	0	0	0	0
Department of Veterans Affairs	1,496	0	0	0	0
Southwest LA War Veterans Home	2,017	0	0	0	0
Secretary of State	68,748	224,116	0	0	0
Office of Attorney General	0	3,755,083	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	132,648	0	0	0	0
Agriculture and Forestry	669,092	0	0	0	0
Department of Insurance	3,496,407	0	0	0	428,575
DED - LA Economic Development Corporation	1,032,777	0	0	0	208,822

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2005**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Louisiana State Racing Commission	7,705	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	2,326	0	0	0	0
Department of Culture, Recreation, and Tourism	1,356	0	0	0	0
Department of Transportation & Development	22,404,289	0	0	0	0
Department of Health and Hospitals	181,906,821	0	39,229,730	0	0
DSS - Office of Family Support	50,511,058	0	0	0	0
DSS - Office of Community Services	56,935	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	4,824,837	0	0	0	0
Correction - Adult Probation and Parole	13,572,903	0	0	0	0
Department of Public Safety	888,308	0	0	0	0
DNR - Office of the Secretary	1,609,786	0	0	0	0
DNR - Office of Conservation	65,702	0	0	0	0
DNR - Office of Mineral Resources	272,961	0	0	0	0
DNR - Office of Coastal Restoration	55,415	0	0	0	0
Department of Revenue	174,318,033	0	2,690	0	0
Louisiana Tax Commission	23,449	0	0	0	0
Department of Labor	6,687,662	70,881	0	3,606,686	7,575,502
Department of Wildlife and Fisheries	1,196,883	0	0	841,026	88,810
Office of Student Financial Assistance	755,868	0	0	0	0
Louisiana Educational Television Authority	35,647	0	0	0	0
Board of Elementary & Secondary Education	0	0	0	0	0
Board of Regents	47,000	0	0	0	0
Louisiana Universities Marine Consortium	4,547	0	0	0	6,075
DOE - Management and Finance	14,010	0	0	0	0
DOE - Subgrantee Assistance	93,817	332,399	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2005**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
DOE - Special School District	6,538	0	0	0	0
Office of Group Benefits	38,281	0	0	0	0
Administrative Services	984	0	0	0	0
Louisiana Property Assistance Agency	2,490	0	0	0	0
Federal Property Assistance Agency	0	0	0	0	0
Office of Telecommunications Management	6,270	0	0	0	0
Prison Enterprises	14,430	0	0	0	0
Office of Aircraft Services	0	0	0	0	0
Department of Environmental Quality	3,909,932	0	0	0	0
District Attorneys and Assistants	7,150	0	0	0	0
Total State Agencies	\$ 468,944,584	\$ 4,382,479	\$ 39,232,420	\$ 4,447,712	\$ 8,307,784
Grand Total	\$ 534,270,630	\$ 6,881,272	\$ 48,069,974	\$ 4,459,336	\$ 8,310,559

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.