BOBBY JINDAL
GOVERNOR

ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

State of Louisiana

Division of Administration
Office of the Commissioner

June 6, 2008

The Honorable Michael J. Michot, Chairman
Joint Legislative Committee on the Budget
P. O. Box 44294
Baton Rouge, LA 70804

Dear Senator Michot:

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 December 31, 2007. 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 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 Activity for Accounts Receivable Over 180 Days Past Due by Agency.

LSU Health Sciences Center reported $25,188,621 in write-offs for this quarter. This amount represents approximately 87.3% of the total write-offs reported.

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,

Angèle Davis
Commissioner of Administration

AD/AA/kbp

Enclosure

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

STATE OF LOUISIANA

RECEIVABLES REPORT

FOR THE QUARTER ENDED December 31, 2007

ANGÈLE DAVIS
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 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 12/31/2007

Gross Receivables	$	1,623,390,059
Less: Estimated Uncollectibles	$	620,811,380
Net Receivables	$	1,002,578,679
Gross Receivables Over 180 Days Past Due	$	960,119,728
Past Due As A Percentage of Gross Receivables		59%
Authorized Write-Offs This Quarter	$	28,860,569

Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2007

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Boards & Commissions					
Board of Certified Public Accountants	$ 14,000	$ 14,000	100%	$ 0	$ 0
Board of Embalmers and Funeral Directors	7,409	0	0%	0	0
LA State Board of Medical Examiners	1,051,014	120,612	11%	210,203	0
State Plumbing Board of Louisiana	2,962	2,962	100%	0	0
LA Recreational & Used Motor Vehicle Commission	129,740	116,477	90%	0	0
LA State Board of Veterinary Medicine	12,778	0	0%	0	0
Louisiana Tax Free Shopping Commission	374,458	39,155	10%	0	0
Total Boards & Commissions	$ 1,592,361	$ 293,206	18%	$ 210,203	$ 0
Colleges & Universities					
LSU - Baton Rouge	$ 53,536,454	$ 4,340,130	8%	$ 779,457	$ 0
LSU - Alexandria	3,253,077	527,238	16%	27,500	0
University of New Orleans	4,114,424	3,759,272	91%	0	0
LSU Health Sciences Center - New Orleans	18,995,925	2,957,307	16%	373,313	19,498
LSU - Eunice	2,226,492	300,712	14%	101,139	0
LSU - Shreveport	1,227,248	178,941	15%	0	0
Pennington Biomedical Research Center	1,922,852	18,477	1%	0	0
LSU Health Sciences Center - HCSD	58,852,156	19,052,461	32%	47,258,281	15,473,936
LSU Health Sciences Center - Shreveport	98,116,270	35,223,662	36%	62,179,529	9,695,187
Baton Rouge Community College	1,080,222	334,570	31%	0	0
Southern University (all campuses)	23,715,826	4,762,007	20%	724,556	0
Nicholls State University	21,830,270	2,007,558	9%	56,913	43,385
Grambling State University	15,642,029	6,459,605	41%	5,342,335	0
Louisiana Tech University	1,662,835	785,058	47%	274,874	272
McNeese State University	13,340,240	2,858,689	21%	2,100,311	0
University of Louisiana @ Monroe	19,520,452	1,473,106	8%	0	0
Northwestern State University	16,861,193	1,453,110	9%	1,595,647	24,582
Southeastern Louisiana University	27,724,628	4,014,528	14%	1,883,779	0

Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2007

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Delgado Community College	11,979,889	3,310,667	28%	0	0
Nunez Community College	466,042	152,270	33%	0	0
Bossier Parish Community College	2,265,173	790,987	35%	22,652	872
River Parishes Community College	147,085	122,913	84%	1,129	0
Louisiana Delta Community College	45,531	32,464	71%	32,464	0
LCTCS - Louisiana Technical College	961,640	162,905	17%	6,633	0
L E Fletcher Technical Community College	40,504	3,223	8%	0	0
Sowela Technical Community College	119,876	58,178	49%	0	0
Total Colleges & Universities	$ 399,648,333	$ 95,140,038	24%	$ 122,760,512	$ 25,257,732
State Agencies					
Mental Health Advocacy Service	$ 1,460	$ 0	$ 0%	$ 0	$ 0
LA Manufactured Housing Commission	9,191	1,803	20%	1,678	0
Division of Administration	4,183,285	139,929	3%	137,632	0
Louisiana Recovery Authority	48	0	0%	0	0
Workforce Commission	990	0	0%	0	0
Louisiana Stadium & Exposition District	378,616	38,322	40%	0	0
Department of Veterans Affairs	25,823	6,797	0%	0	0
Southwest LA. War Veterans Home	383,509	60,136	98%	0	0
Southeast LA. War Veterans Home	156,539	0	0%	0	0
Secretary of State	148,252	109,963	74%	58,582	0
Office of Attorney General	8,039,570	3,197,426	40%	0	2,841,250
State Treasurer	591,590	0	0%	0	0
Public Service Commission	118,897	116,497	98%	0	0
Agriculture and Forestry	1,840,722	685,642	53%	734,514	0
Department of Insurance	3,478,775	2,765,477	74%	2,798,870	20,000
DED - LA Economic Development Corporation	372,100	208,821	40%	0	0
Louisiana State Racing Commission	12,440	11,440	0%	11,005	0
Office of Financial Institutions	2,367,805	0	98%	0	0

Schedule of Gross Receivables, Amounts Past Due, Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2007

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Louisiana State Board of Cosmetology	6,155	3,285	53%	1,815	0
Department of Culture, Recreation, and Tourism	6,219	3,478	56%	5,054	0
Department of Transportation & Development	42,714,739	39,521,728	93%	8,861	333,906
Department of Health and Hospitals	724,349,850	542,592,031	75%	436,738,885	62,574
DSS - Office of Family Support	47,503,734	45,022,317	95%	5,355,279	340,220
DSS - Office of Community Services	100,677	87,729	97%	79,245	0
DSS - Rehabilitation Services	12,517	5,232	8%	1,863	0
Office of Youth Development	5,999,068	5,739,666	36%	5,428,801	0
Corrections - Adult Probation and Parole	13,365,093	9,431,214	79%	8,852,526	0
Department of Public Safety	4,785,414	1,379,070	55%	0	0
DNR - Office of the Secretary	575,701	560,701	5%	297,673	0
DNR - Office of Conservation	875,867	66,174	8%	101,378	0
DNR - Office of Mineral Resources	339,726	122,600	36%	57,526	0
DNR - Office of Coastal Restoration	50,163	39,507	79%	13,310	0
Department of Revenue	300,071,383	165,782,576	55%	25,381,053	0
Louisiana Tax Commission	502,584	27,339	5%	0	0
Department of Labor	40,423,007	40,419,941	100%	8,655,732	0
Department of Wildlife and Fisheries	2,562,176	2,505,954	98%	0	895
Ethics Administration	467,890	302,724	65%	0	0
Louisiana School for Math, Science, & the Arts	5,768	0	0%	0	0
Office of Student Financial Assistance	871,015	821,832	94%	670,950	0
Louisiana Educational Television Authority	119,688	7,600	6%	0	0
Board of Regents	6,103	0	0%	0	0
Louisiana Universities Marine Consortium	236,485	17,272	7%	4,139	0
DOE - Management and Finance	12,362	10,773	87%	0	0
DOE - Subgrantee Assistance	424,619	424,619	100%	153,203	0
DOE - Special School District	8,140	4,723	58%	0	0
Office of Risk Management	137	0	0%	0	0
Louisiana Property Assistance Agency	68,221	0	0%	0	0

Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2007

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Federal Property Assistance Agency	214,862	1,037	0%	0	0
Office of Telecommunications Management	169,833	61	0%	849	1,797
Prison Enterprises	395,088	31,847	8%	6,819	0
Office of Aircraft Services	6,048	0	0%	0	0
Department of Environmental Quality	12,787,561	2,411,201	19%	2,283,423	2,195
District Attorneys and Assistants	1,860	0	0%	0	0
Total State Agencies	$ 1,222,149,365	$ 864,686,484	71%	$ 497,840,665	$ 3,602,837
Grand Total	$ 1,623,390,059	$ 960,119,728	59%	$ 620,811,380	$ 28,860,569

Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 12/31/2007

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Boards & Commissions					
Board of Certified Public Accountants	$ 4,932	$ 9,068	$ 0	$ 0	$ 0
Board of Embalmers and Funeral Directors	0	0	0	0	0
LA State Board of Medical Examiners	120,612	0	0	0	0
State Plumbing Board of Louisiana	2,962	0	0	0	0
LA Recreational & Used Motor Vehicle Commission	0	0	0	27,980	88,497
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	39,155	0	0	0	0
Total Boards & Commissions	$ 167,661	$ 9,068	$ 0	$ 27,980	$ 88,497
Colleges & Universities					
LSU - Baton Rouge	$ 2,138,567	$ 0	$ 2,201,563	$ 0	$ 0
LSU - Alexandria	6,296	0	520,942	0	0
University of New Orleans	3,708,473	50,799	0	0	0
LSU Health Sciences Center - New Orleans	2,726,030	0	231,277	0	0
LSU - Eunice	2,180	0	298,532	0	0
LSU - Shreveport	83,595	1,428	93,918	0	0
Pennington Biomedical Research Center	18,477	0	0	0	0
LSU Health Sciences Center - HCSD	18,000,496	(40,648)	0	1,092,613	0
LSU Health Sciences Center - Shreveport	35,183,390	40,272	0	0	0
Baton Rouge Community College	334,570	0	0	0	0
Southern University (all campuses)	3,700,813	1,061,194	0	0	0
Nicholls State University	2,007,558	0	0	0	0
Grambling State University	6,459,605	0	0	0	0
Louisiana Tech University	348,906	0	436,152	0	0
McNeese State University	1,228,695	88,015	1,541,979	0	0
University of Louisiana @ Monroe	141,927	0	1,331,179	0	0
Northwestern State University	41,076	0	1,412,034	0	0
Southeastern Louisiana University	3,414,478	568,147	17,538	14,365	0

Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 12/31/2007

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Delgado Community College	3,310,667	0	0	0	0
Nunez Community College	35,985	0	116,285	0	0
Bossier Parish Community College	790,987	0	0	0	0
River Parishes Community College	122,913	0	0	0	0
Louisiana Delta Community College	0	0	32,464	0	0
LCTCS - Louisiana Technical College	162,905	0	0	0	0
L E Fletcher Technical Community College	3,223	0	0	0	0
Sowela Technical Community College	58,178	0	0	0	0
Total Colleges & Universities	$ 84,029,990	$ 1,769,207	$ 8,233,863	$ 1,106,978	$ 0
State Agencies					
Mental Health Advocacy	$ 0	$ 0	$ 0	$ 0	$ 0
LA Manufactured Housing Commission	1,803	0	0	0	0
Division of Administration	139,929	0	0	0	0
Louisiana Recovery Authority	0	0	0	0	0
Workforce Commission	0	0	0	0	0
Louisiana Stadium & Exposition District	38,322	0	0	0	0
Department of Veterans Affairs	6,797	0	0	0	0
Southwest LA. War Veterans Home	60,136	0	0	0	0
Southeast LA. War Veterans Home	0	0	0	0	0
Secretary of State	51,381	58,582	0	0	0
Office of Attorney General	3,197,426	0	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	116,497	0	0	0	0
Agriculture and Forestry	685,642	0	0	0	0
Department of Insurance	172,160	2,526,134	0	0	67,183
DED - LA Economic Development Corporation	0	0	0	0	208,821
Louisiana State Racing Commission	11,440	0	0	0	0
Office of Financial Institutions	0	0	0	0	0

Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 12/31/2007

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Louisiana State Board of Cosmetology	3,285	0	0	0	0
Department of Culture, Recreation, and Tourism	3,478	0	0	0	0
Department of Transportation & Development	39,521,728	0	0	0	0
Department of Health and Hospitals	192,219,934	0	350,372,097	0	0
DSS - Office of Family Support	45,022,317	0	0	0	0
DSS - Office of Community Services	87,729	0	0	0	0
DSS - Rehabilitation Services	5,232	0	0	0	0
Office of Youth Development	5,739,666	0	0	0	0
Corrections - Adult Probation and Parole	9,431,214	0	0	0	0
Department of Public Safety	1,379,070	0	0	0	0
DNR - Office of the Secretary	560,701	0	0	0	0
DNR - Office of Conservation	66,174	0	0	0	0
DNR - Office of Mineral Resources	122,600	0	0	0	0
DNR - Office of Coastal Restoration	39,507	0	0	0	0
Department of Revenue	165,782,576	0	0	0	0
Louisiana Tax Commission	27,339	0	0	0	0
Department of Labor	27,141,990	70,881	0	3,951,959	9,255,111
Department of Wildlife and Fisheries	1,601,379	0	0	816,640	87,935
Ethics Administration	1,169	301,555	0	0	0
Louisiana School for Math, Science, & the Arts	0	0	0	0	0
Office of Student Financial Assistance	821,832	0	0	0	0
Louisiana Educational Television Authority	7,600	0	0	0	0
Board of Regents	0	0	0	0	0
Louisiana Universities Marine Consortium	17,272	0	0	0	0
DOE - Management and Finance	10,773	0	0	0	0
DOE - Subgrantee Assistance	135,306	289,313	0	0	0
DOE - Special School District	4,723	0	0	0	0
Office of Risk Management	0	0	0	0	0
Louisiana Property Assistance Agency	0	0	0	0	0

Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 12/31/2007

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Federal Property Assistance Agency	1,037	0	0	0	0
Office of Telecommunications Management	61	0	0	0	0
Prison Enterprises	31,847	0	0	0	0
Office of Aircraft Services	0	0	0	0	0
Department of Environmental Quality	2,411,201	0	0	0	0
District Attorneys and Assistants	0	0	0	0	0
Total State Agencies	$ 496,680,273	$ 3,246,465	$ 350,372,097	$ 4,768,599	$ 9,619,050
Grand Total	$ 580,877,924	$ 5,024,740	$ 358,605,960	$ 5,903,557	$ 9,707,547

Note: The grand total of "Receivables Over 180 Days Past Due" equals $960,119,728 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.