



State of Louisiana
Division of Administration
Office of the Commissioner

March 4, 2009

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 June 30, 2008. 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.

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 \$55,460,544 in write-offs for this quarter. This amount represents approximately 34% of the total write-offs reported.

The Honorable Michael J. Michot
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March 4, 2009

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,

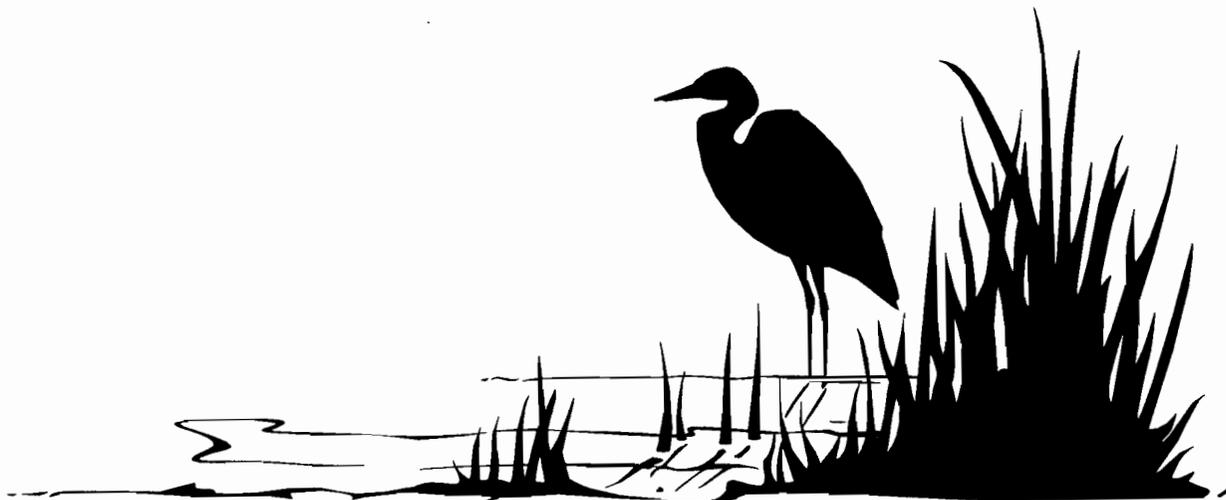
A handwritten signature in black ink, appearing to read "Angèle Davis". The signature is stylized and cursive.

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 June 30, 2008

ANGÈLE 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.

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 06/30/2008

Gross Receivables	\$ 1,729,557,954
Less: Estimated Uncollectibles	\$ 831,496,522
Net Receivables	\$ 898,061,432

Gross Receivables Over 180 Days Past Due	\$ 1,118,088,484
Past Due As A Percentage of Gross Receivables	65%

Authorized Write-Offs This Quarter	\$ 163,323,081
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**Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 06/30/2008**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 11,440	\$ 11,375	99%	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	2,665	0	0%	0	6,614
LA State Board of Medical Examiners	797,243	124,060	16%	181,839	0
State Plumbing Board of Louisiana	1,605	1,605	100%	0	0
LA Recreational & Used Motor Vehicle Commissic	32,261	9,171	28%	0	40,188
LA State Board of Veterinary Medicine	19,809	0	0%	0	0
Louisiana Tax Free Shopping Commission	222,520	34,555	16%	0	0
Total Boards & Commissions	\$ 1,087,543	\$ 180,766	17%	\$ 181,839	\$ 46,802
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 17,602,223	\$ 3,540,396	20%	\$ 793,680	\$ 753,725
LSU - Alexandria	2,399,969	504,249	21%	0	96,037
University of New Orleans	3,753,575	3,696,262	98%	0	991,569
LSU Health Sciences Center - New Orleans	13,344,026	2,916,720	22%	810,364	476,170
LSU - Eunice	2,069,468	238,730	12%	106,663	97,825
LSU - Shreveport	1,016,738	193,826	19%	0	111,820
Pennington Biomedical Research Center	838,097	39,485	5%	0	0
LSU Health Sciences Center - HCSD	61,912,767	12,744,827	21%	49,715,952	19,503,658
LSU Health Sciences Center - Shreveport	208,596,845	76,766,197	37%	132,844,686	35,480,716
Baton Rouge Community College	959,048	282,942	30%	0	0
Southern University (all campuses)	8,973,422	6,746,138	75%	984,510	324,924
Nicholls State University	10,768,331	2,060,831	19%	64,506	67,632
Grambling State University	7,690,428	6,692,694	87%	6,418,586	0
Louisiana Tech University	3,564,906	630,560	18%	184,038	253,173
McNeese State University	5,871,696	3,109,007	53%	1,209,313	3,865
University of Louisiana @ Monroe	2,490,065	1,268,881	51%	0	328
Northwestern State University	8,789,404	1,091,715	12%	1,230,361	1,048,280
Southeastern Louisiana University	3,990,224	3,274,184	82%	1,753,022	930,571

**Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 06/30/2008**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Delgado Community College	10,736,031	4,005,657	37%	0	0
Nunez Community College	201,059	168,792	84%	0	0
Bossier Parish Community College	1,201,027	555,447	46%	12,010	156,311
South Louisiana Community College	1,173,378	111,315	9%	0	16,757
River Parishes Community College	179,581	130,585	73%	42,658	0
Louisiana Delta Community College	79,562	33,878	43%	30,440	0
LCTCS - Louisiana Technical College	809,777	109,946	14%	13,733	0
L E Fletcher Technical Community College	34,412	0	0%	0	1,811
Sowela Technical Community College	772,550	88,459	11%	0	0
Total Colleges & Universities	\$ 379,818,609	\$ 131,001,723	34%	\$ 196,214,522	\$ 60,315,172

State Agencies

Office of the Governor	\$ 892,486	\$ 316	0%	\$ 316	\$ 0
Mental Health Advocacy Service	963	0	0%	0	0
LA Manufactured Housing Commission	3,104	1,803	58%	1,803	0
Division of Administration	149,372	135,684	91%	134,997	0
Louisiana Stadium & Exposition District	236,544	21,964	9%	0	3,880
Department of Veterans Affairs	23,152	3,693	16%	0	0
Southwest LA War Veterans Home	231,891	10,176	4%	2,811	0
Southeast LA War Veterans Home	424,511	6,090	1%	0	3,312
Secretary of State	587,281	39,724	7%	0	0
Office of Attorney General	9,880,635	6,293,849	64%	0	4,455,621
State Treasurer	487,612	426,082	87%	0	0
Public Service Commission	118,897	118,397	100%	0	0
Agriculture and Forestry	1,181,655	192,411	16%	207,433	2,287
Department of Insurance	541,382	312,418	58%	368,424	5,000
DED - LA Economic Development Corporation	251,507	208,821	83%	0	0
Louisiana State Racing Commission	2,705	685	25%	0	11,180

**Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 06/30/2008**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Office of Financial Institutions	132,302	0	0%	0	0
Louisiana State Board of Cosmetology	8,545	6,155	72%	3,285	0
Department of Culture, Recreation, and Tourism	6,496	6,121	94%	6,199	6,121
Department of Transportation & Development	46,030,320	42,555,588	92%	0	7,588
Department of Health and Hospitals	867,846,131	641,956,953	74%	580,875,811	360,754
DSS - Office of Family Support	46,307,194	43,934,690	95%	5,216,953	78,681
DSS - Office of Community Services	109,159	96,011	88%	91,434	0
DSS - Rehabilitation Services	14,394	5,816	40%	2,144	571
Office of Youth Development	5,784,741	5,533,951	96%	5,248,724	0
Corrections - Adult Probation and Parole	13,489,602	9,338,728	69%	8,747,350	1,547,271
Department of Public Safety	3,278,924	2,465,582	75%	863,956	0
DNR - Office of the Secretary	548,401	541,376	99%	178,459	250,086
DNR - Office of Conservation	373,548	316,356	85%	101,221	19,549
DNR - Office of Mineral Resources	1,182,454	173,994	15%	166,164	0
DNR - Office of Coastal Restoration	67,205	42,808	64%	16,573	4,800
Department of Revenue	316,763,326	203,330,070	64%	22,809,548	96,169,918
Louisiana Tax Commission	83,574	35,801	43%	0	0
Department of Labor	21,270,903	21,270,903	100%	7,690,569	0
Department of Wildlife and Fisheries	2,556,179	2,464,020	96%	0	9
Ethics Administration	1,051,583	855,263	81%	0	0
Office of Student Financial Assistance	892,925	826,847	93%	664,402	0
Louisiana Educational Television Authority	104,056	1,888	2%	0	0
Board of Regents	3,659	1,102	30%	0	0
Louisiana Universities Marine Consortium	327,516	4,838	1%	4,838	0
DOE - Management and Finance	12,141	11,462	94%	0	0
DOE - Subgrantee Assistance	330,038	330,038	100%	128,708	0
DOE - Special School District	3,447	3,447	100%	0	0
Office of Risk Management	137	137	100%	0	0
Administrative Services	1,400	0	0%	0	0

**Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 06/30/2008**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Louisiana Property Assistance Agency	62,259	0	0%	0	0
Federal Property Assistance Agency	300,361	0	0%	0	2,037
Office of Telecommunications Management	133,772	0	0%	669	0
Prison Enterprises	382,927	14,218	4%	5,450	4,606
Office of Aircraft Services	9,862	1,959	20%	0	0
Department of Environmental Quality	4,164,477	3,007,760	72%	1,561,920	27,836
District Attorneys and Assistants	4,147	0	0%	0	0
Total					
State Agencies	\$ 1,348,651,802	\$ 986,905,995	73%	\$ 635,100,161	\$ 102,961,107
Grand Total	\$ 1,729,557,954	\$ 1,118,088,484	65%	\$ 831,496,522	\$ 163,323,081

**Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 06/30/2008**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 11,375	\$ 0	\$ 0	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	0	0	0	0	0
LA State Board of Medical Examiners	124,060	0	0	0	0
State Plumbing Board of Louisiana	1,605	0	0	0	0
LA Recreational & Used Motor Vehicle Commissic	1,000	0	0	6,625	1,546
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	34,555	0	0	0	0
Total Boards & Commissions	\$ 172,595	\$ 0	\$ 0	\$ 6,625	\$ 1,546
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 1,824,288	\$ 0	\$ 1,716,108	\$ 0	\$ 0
LSU - Alexandria	125,988	0	378,261	0	0
University of New Orleans	3,656,954	39,308	0	0	0
LSU Health Sciences Center - New Orleans	2,673,637	0	243,083	0	0
LSU - Eunice	1,601	0	237,129	0	0
LSU - Shreveport	104,090	1,428	88,308	0	0
Pennington Biomedical Research Center	39,485	0	0	0	0
LSU Health Sciences Center - HCSD	11,319,666	29,500	0	1,395,661	0
LSU Health Sciences Center - Shreveport	76,352,586	413,611	0	0	0
Baton Rouge Community College	282,942	0	0	0	0
Southern University (all campuses)	5,776,847	969,291	0	0	0
Nicholls State University	2,060,831	0	0	0	0
Grambling State University	6,692,694	0	0	0	0
Louisiana Tech University	316,991	0	313,569	0	0
McNeese State University	1,456,299	89,546	1,563,162	0	0
University of Louisiana @ Monroe	149,154	0	1,119,727	0	0
Northwestern State University	305,310	0	786,405	0	0
Southeastern Louisiana University	2,663,556	577,477	10,516	22,635	0

**Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 06/30/2008**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Delgado Community College	4,005,657	0	0	0	0
Nunez Community College	35,839	0	132,953	0	0
Bossier Parish Community College	555,447	0	0	0	0
South Louisiana Community College	111,315	0	0	0	0
River Parishes Community College	130,585	0	0	0	0
Louisiana Delta Community College	0	0	33,878	0	0
LCTCS - Louisiana Technical College	109,946	0	0	0	0
L E Fletcher Technical Community College	0	0	0	0	0
Sowela Technical Community College	88,459	0	0	0	0
Total Colleges & Universities	\$ 120,840,167	\$ 2,120,161	\$ 6,623,099	\$ 1,418,296	\$ 0
<u>State Agencies</u>					
Office of the Governor	\$ 316	\$ 0	\$ 0	\$ 0	\$ 0
Mental Health Advocacy Service	0	0	0	0	0
LA Manufactured Housing Commission	1,803	0	0	0	0
Division of Administration	135,684	0	0	0	0
Louisiana Stadium & Exposition District	21,964	0	0	0	0
Department of Veterans Affairs	3,693	0	0	0	0
Southwest LA War Veterans Home	0	0	0	0	10,176
Southeast LA War Veterans Home	6,090	0	0	0	0
Secretary of State	39,558	166	0	0	0
Office of Attorney General	0	6,293,849	0	0	0
State Treasurer	426,082	0	0	0	0
Public Service Commission	118,397	0	0	0	0
Agriculture and Forestry	192,411	0	0	0	0
Department of Insurance	175,960	49,674	0	0	86,784
DED - LA Economic Development Corporation	0	0	0	0	208,821
Louisiana State Racing Commission	685	0	0	0	0

**Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 06/30/2008**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	6,155	0	0	0	0
Department of Culture, Recreation, and Tourism	6,121	0	0	0	0
Department of Transportation & Development	42,555,588	0	0	0	0
Department of Health and Hospitals	203,870,456	0	438,086,497	0	0
DSS - Office of Family Support	43,934,690	0	0	0	0
DSS - Office of Community Services	96,011	0	0	0	0
DSS - Rehabilitation Services	5,816	0	0	0	0
Office of Youth Development	5,533,951	0	0	0	0
Corrections - Adult Probation and Parole	9,338,728	0	0	0	0
Department of Public Safety	2,465,582	0	0	0	0
DNR - Office of the Secretary	541,376	0	0	0	0
DNR - Office of Conservation	316,356	0	0	0	0
DNR - Office of Mineral Resources	173,994	0	0	0	0
DNR - Office of Coastal Restoration	42,808	0	0	0	0
Department of Revenue	203,330,070	0	0	0	0
Louisiana Tax Commission	35,801	0	0	0	0
Department of Labor	7,713,976	70,881	0	487,518	12,998,528
Department of Wildlife and Fisheries	1,607,539	0	0	769,026	87,455
Ethics Administration	571,353	283,910	0	0	0
Office of Student Financial Assistance	826,847	0	0	0	0
Louisiana Educational Television Authority	1,888	0	0	0	0
Board of Regents	1,102	0	0	0	0
Louisiana Universities Marine Consortium	4,838	0	0	0	0
DOE - Management and Finance	11,462	0	0	0	0
DOE - Subgrantee Assistance	137,956	192,082	0	0	0
DOE - Special School District	3,447	0	0	0	0
Office of Risk Management	137	0	0	0	0
Administrative Services	0	0	0	0	0

**Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 06/30/2008**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Louisiana Property Assistance Agency	0	0	0	0	0
Federal Property Assistance Agency	0	0	0	0	0
Office of Telecommunications Management	0	0	0	0	0
Prison Enterprises	14,218	0	0	0	0
Office of Aircraft Services	1,959	0	0	0	0
Department of Environmental Quality	3,007,760	0	0	0	0
District Attorneys and Assistants	0	0	0	0	0
Total State Agencies	\$ 527,280,628	\$ 6,890,562	\$ 438,086,497	\$ 1,256,544	\$ 13,391,764
Grand Total	\$ 648,293,390	\$ 9,010,723	\$ 444,709,596	\$ 2,681,465	\$ 13,393,310

Note: The grand total of "Receivables Over 180 Days Past Due" equals \$1,118,088,484 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.