



Kathleen Babineaux Blanco
GOVERNOR

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

January 8, 2008

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 Receivables Report for the quarter ended June 30, 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.

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 \$34,289,757 in write-offs for this quarter. This amount represents approximately 19% of the total write-offs reported.

The Honorable John A. Alario, Jr.

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January 8, 2008

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,

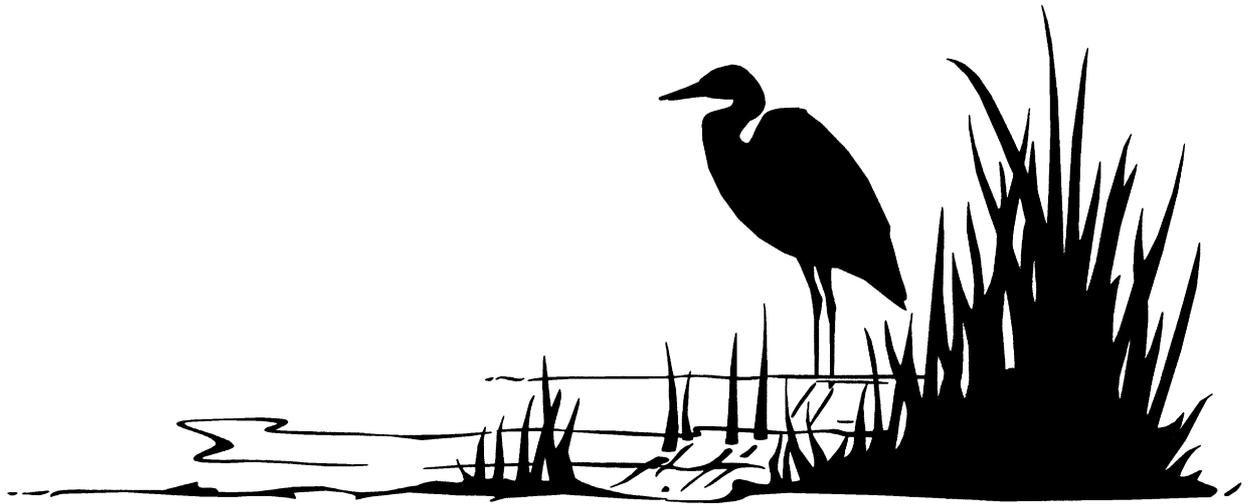
A handwritten signature in cursive script, appearing to read "Jerry Luke LeBlanc".

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 June 30, 2007

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 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 by the board or a committee within each agency.

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 06/30/2007

Gross Receivables	\$ 1,408,882,790
Less: Estimated Uncollectibles	\$ 574,687,181
Net Receivables	\$ 834,195,609
Gross Receivables Over 180 Days Past Due	\$ 901,720,354
Past Due As A Percentage of Gross Receivables	64%
Authorized Write-Offs This Quarter	\$ 181,694,744

**Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 06/30/2007**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 21,538	\$ 4,473	21%	\$ 0	\$ 0
LA State Board of Medical Examiners	1,065,023	275,572	26%	213,004	0
State Plumbing Board of Louisiana	7,636	7,636	100%	0	0
LA Recreational & Used Motor Vehicle Commissi	119,465	118,965	100%	0	21,554
LA State Board of Veterinary Medicine	20,635	0	0%	0	0
Louisiana Tax Free Shopping Commission	186,233	35,941	19%	0	2,248
Total Boards & Commissions	\$ 1,420,530	\$ 442,587	31%	\$ 213,004	\$ 23,802
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 16,150,120	\$ 3,911,887	24%	\$ 779,457	\$ 803,658
LSU - Alexandria	2,108,000	590,841	28%	0	99,827
University of New Orleans	3,771,073	3,340,764	89%	0	729,196
LSU Health Sciences Center - New Orleans	20,344,999	1,248,443	6%	406,593	129,473
LSU - Eunice	328,084	276,327	84%	104,271	117,771
LSU - Shreveport	914,199	128,463	14%	0	85,307
Pennington Biomedical Research Center	1,039,659	7,247	1%	0	0
LSU Health Sciences Center - HCSD	57,001,675	16,401,839	29%	45,846,446	5,041,133
LSU Health Sciences Center - Shreveport	174,069,948	56,554,344	32%	109,844,065	29,119,151
Baton Rouge Community College	908,387	362,998	40%	0	0
Southern University (all campuses)	6,509,204	4,169,734	64%	724,757	0
Nicholls State University	8,226,938	1,885,305	23%	72,694	55,414
Grambling State University	7,235,888	5,808,928	80%	5,342,335	0
Louisiana Tech University	3,003,511	583,925	19%	177,600	234,640
McNeese State University	5,521,481	3,177,219	58%	1,206,266	0
University of Louisiana @ Monroe	3,043,822	1,258,899	41%	0	160,864
Northwestern State University	3,237,908	1,105,902	34%	1,009,228	1,372,146
Southeastern Louisiana University	4,760,587	4,011,908	84%	1,883,779	1,515,805

**Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 06/30/2007**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Delgado Community College	8,737,198	2,696,877	31%	0	0
Nunez Community College	207,333	196,489	95%	0	0
Bossier Parish Community College	700,103	581,130	83%	7,001	98,673
South Louisiana Community College	1,016,399	73,213	7%	68,236	41,013
River Parishes Community College	140,105	45,664	33%	19,928	0
Louisiana Delta Community College	96,328	30,862	32%	25,664	0
LCTCS - Louisiana Technical College	904,751	114,940	13%	12,072	43,550
L E Fletcher Technical Community College	61,081	14,699	24%	0	0
Sowela Technical Community College	99,405	51,225	52%	0	0
Total Colleges & Universities	\$ 330,138,186	\$ 108,630,072	33%	\$ 167,530,392	\$ 39,647,621
<u>State Agencies</u>					
Office of the Governor	\$ 302,435	\$ 8,182	3%	\$ 266	\$ 0
Mental Health Advocacy Service	36,923	0	0%	0	0
LA Manufactured Housing Commission	2,028	1,903	94%	1,903	0
Division of Administration	525,451	138,924	26%	137,056	0
Workforce Commission	27,930	0	0%	0	0
Louisiana Stadium & Exposition District	100,596	29,574	29%	0	0
Department of Veterans Affairs	8,598	2,420	28%	0	0
Southwest LA War Veterans Home	389,180	112,753	29%	0	0
Southeast LA War Veterans Home	4,410	0	0%	0	0
Secretary of State	457,435	214,574	47%	0	0
Office of Attorney General	5,999,912	4,226,321	70%	0	6,079,497
State Treasurer	169,867	0	0%	0	0
Public Service Commission	123,497	123,497	100%	0	0
Agriculture and Forestry	2,734,967	664,300	24%	665,582	587
Department of Insurance	4,163,800	2,780,917	67%	2,901,986	64,880

**Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 06/30/2007**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
DED - LA Economic Development Corporation	1,703,693	1,691,599	99%	0	0
Louisiana State Racing Commission	8,670	6,985	81%	6,960	0
Office of Financial Institutions	14,263	0	0%	0	0
Louisiana State Board of Cosmetology	6,180	4,710	76%	2,770	0
Department of Culture, Recreation, and Tourism	3,591	2,851	79%	3,271	0
Department of Transportation & Development	41,836,054	38,938,493	93%	3,474	104,982
Department of Health and Hospitals	629,597,378	485,181,783	77%	348,579,813	98,594
DSS - Office of Family Support	52,073,333	49,455,604	95%	5,564,198	6,303
DSS - Office of Community Services	91,825	77,907	85%	68,205	0
DSS - Rehabilitation Services	11,950	4,937	41%	0	5,256
Office of Youth Development	5,541,956	5,317,858	96%	5,038,210	0
Corrections - Adult Probation and Parole	14,037,030	10,373,299	74%	9,760,007	3,642,107
Department of Public Safety	2,805,226	1,320,300	47%	0	0
DNR - Office of the Secretary	947,109	942,534	100%	343,721	400
DNR - Office of Conservation	133,176	103,652	78%	33,996	20,770
DNR - Office of Mineral Resources	286,940	80,948	28%	47,108	1,680
DNR - Office of Coastal Restoration	54,114	51,214	95%	15,467	12,035
Department of Revenue	282,310,578	162,865,286	58%	23,664,475	131,949,344
Louisiana Tax Commission	103,579	41,053	40%	0	0
Department of Labor	20,804,817	20,804,817	100%	7,526,868	0
Department of Wildlife and Fisheries	2,559,413	2,499,747	98%	0	3
Office of Student Financial Assistance	840,888	781,029	93%	630,817	0
Louisiana Educational Television Authority	152,970	8,849	6%	0	0
Board of Regents	2,327	0	0%	0	0
Louisiana Universities Marine Consortium	318,016	17,406	5%	4,296	0
DOE - Management and Finance	11,208	10,623	95%	0	0
DOE - Subgrantee Assistance	412,949	412,949	100%	146,694	0
DOE - Special School District	2,450	2,450	100%	0	0

**Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 06/30/2007**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Administrative Services	950	0	0%	0	0
Louisiana Property Assistance Agency	44,567	0	0%	0	0
Federal Property Assistance Agency	349,156	6,816	2%	0	0
Office of Telecommunications Management	166,882	0	0%	834	6
Prison Enterprises	831,632	19,260	2%	20,867	4,773
Office of Aircraft Services	122,801	0	0%	0	0
Department of Environmental Quality	4,088,858	3,319,371	81%	1,774,941	32,104
DOA - Debt & Service Maintenance	516	0	0%	0	0
Total State Agencies	\$ 1,077,324,074	\$ 792,647,695	74%	\$ 406,943,785	\$ 142,023,321
Grand Total	\$ 1,408,882,790	\$ 901,720,354	64%	\$ 574,687,181	\$ 181,694,744

**Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 06/30/2007**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 4,473	\$ 0	\$ 0	\$ 0	0
LA State Board of Medical Examiners	275,572	0	0	0	0
State Plumbing Board of Louisiana	7,636	0	0	0	0
LA Recreational & Used Motor Vehicle Commissic	24,801	0	0	0	94,164
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	35,941	0	0	0	0
Total Boards & Commissions	\$ 348,423	\$ 0	\$ 0	\$ 0	94,164
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 2,237,325	\$ 0	\$ 1,674,562	\$ 0	0
LSU - Alexandria	251,173	0	339,668	0	0
University of New Orleans	3,242,283	98,481	0	0	0
LSU Health Sciences Center - New Orleans	1,008,733	0	239,710	0	0
LSU - Eunice	1,974	0	274,353	0	0
LSU - Shreveport	30,590	878	96,995	0	0
Pennington Biomedical Research Center	7,247	0	0	0	0
LSU Health Sciences Center - HCSD	12,921,408	2,123,452	0	1,356,979	0
LSU Health Sciences Center - Shreveport	56,441,856	112,488	0	0	0
Baton Rouge Community College	362,998	0	0	0	0
Southern University (all campuses)	3,754,375	415,359	0	0	0
Nicholls State University	1,885,305	0	0	0	0
Grambling State University	1,971,679	0	3,837,249	0	0
Louisiana Tech University	277,619	0	306,306	0	0
McNeese State University	1,521,199	89,546	1,566,474	0	0
University of Louisiana @ Monroe	198,635	0	1,060,264	0	0
Northwestern State University	355,634	0	750,268	0	0
Southeastern Louisiana University	3,376,335	567,705	49,002	18,866	0
Delgado Community College	2,696,877	0	0	0	0

**Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 06/30/2007**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Nunez Community College	64,789	0	131,700	0	0
Bossier Parish Community College	581,130	0	0	0	0
South Louisiana Community College	73,213	0	0	0	0
River Parishes Community College	45,664	0	0	0	0
Louisiana Delta Community College	5,198	0	25,664	0	0
LCTCS - Louisiana Technical College	114,940	0	0	0	0
L E Fletcher Technical Community College	14,699	0	0	0	0
Sowela Technical Community College	51,225	0	0	0	0
Total Colleges & Universities	\$ 93,494,103	\$ 3,407,909	\$ 10,352,215	\$ 1,375,845	\$ 0
<u>State Agencies</u>					
Office of the Governor	\$ 8,182	\$ 0	\$ 0	\$ 0	\$ 0
Mental Health Advocacy Service	0	0	0	0	0
LA Manufactured Housing Commission	1,903	0	0	0	0
Division of Administration	138,924	0	0	0	0
Workforce Commission	0	0	0	0	0
Louisiana Stadium & Exposition District	29,574	0	0	0	0
Department of Veterans Affairs	2,420	0	0	0	0
Southwest LA War Veterans Home	112,753	0	0	0	0
Southeast LA War Veterans Home	0	0	0	0	0
Secretary of State	213,109	1,465	0	0	0
Office of Attorney General	4,226,321	0	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	123,497	0	0	0	0
Agriculture and Forestry	664,300	0	0	0	0
Department of Insurance	141,250	2,564,583	0	0	75,084
DED - LA Economic Development Corporation	1,482,778	0	0	0	208,821
Louisiana State Racing Commission	6,985	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 06/30/2007**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Louisiana State Board of Cosmetology	4,710	0	0	0	0
Department of Culture, Recreation, and Tourism	2,851	0	0	0	0
Department of Transportation & Development	38,938,493	0	0	0	0
Department of Health and Hospitals	194,570,725	0	290,611,058	0	0
DSS - Office of Family Support	49,455,604	0	0	0	0
DSS - Office of Community Services	77,907	0	0	0	0
DSS - Rehabilitation Services	4,937	0	0	0	0
Office of Youth Development	5,317,858	0	0	0	0
Corrections - Adult Probation and Parole	10,373,299	0	0	0	0
Department of Public Safety	1,320,300	0	0	0	0
DNR - Office of the Secretary	942,534	0	0	0	0
DNR - Office of Conservation	103,652	0	0	0	0
DNR - Office of Mineral Resources	80,948	0	0	0	0
DNR - Office of Coastal Restoration	51,214	0	0	0	0
Department of Revenue	162,865,286	0	0	0	0
Louisiana Tax Commission	41,053	0	0	0	0
Department of Labor	8,014,227	70,881	0	3,464,598	9,255,111
Department of Wildlife and Fisheries	1,642,158	0	0	768,854	88,735
Office of Student Financial Assistance	781,029	0	0	0	0
Louisiana Educational Television Authority	8,849	0	0	0	0
Board of Regents	0	0	0	0	0
Louisiana Universities Marine Consortium	17,406	0	0	0	0
DOE - Management and Finance	10,623	0	0	0	0
DOE - Subgrantee Assistance	135,816	277,133	0	0	0
DOE - Special School District	2,450	0	0	0	0
Administrative Services	0	0	0	0	0
Louisiana Property Assistance Agency	0	0	0	0	0
Federal Property Assistance Agency	6,816	0	0	0	0
Office of Telecommunications Management	0	0	0	0	0

**Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 06/30/2007**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Prison Enterprises	19,260	0	0	0	0
Office of Aircraft Services	0	0	0	0	0
Department of Environmental Quality	3,319,371	0	0	0	0
DOA - Debt & Service Maintenance	0	0	0	0	0
Total State Agencies	\$ 485,261,372	\$ 2,914,062	\$ 290,611,058	\$ 4,233,452	\$ 9,627,751
Grand Total	\$ 579,103,898	\$ 6,321,971	\$ 300,963,273	\$ 5,609,297	\$ 9,721,915

Note: The grand total of "Receivables Over 180 Days Past Due" equals \$901,720,354 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 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 have impacted the collecting of receivables for the current fiscal year and possibly for future years to come.