



**State of Louisiana**  
Division of Administration  
Office of the Commissioner

February 20, 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. She 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 September 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. 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 \$20,852,038 in write-offs for this quarter. This amount represents approximately 73.7% of the total write-offs reported.

The Honorable Michael J. Michot  
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February 20, 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,

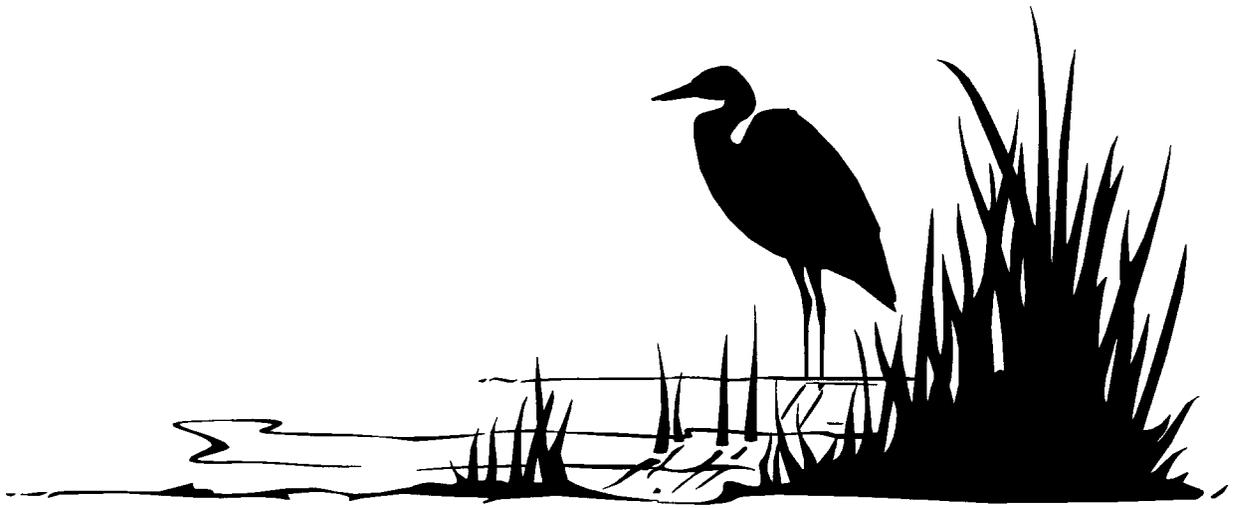


Angèle Davis  
Commissioner of Administration

AD/AA/kbp

Enclosure

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



**STATE OF LOUISIANA**  
**RECEIVABLES REPORT**

**FOR THE QUARTER ENDED September 30, 2007**

**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 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 9/30/2007**

Gross Receivables	\$ 1,457,200,706
Less: Estimated Uncollectibles	\$ 571,878,760
Net Receivables	\$ 885,321,946

Gross Receivables Over 180 Days Past Due	\$ 913,854,080
Past Due As A Percentage of Gross Receivables	63%

Authorized Write-Offs This Quarter	\$ 28,306,262
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**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 09/30/2007**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<b><u>Boards &amp; Commissions</u></b>					
Board of Certified Public Accountants	\$ 19,738	\$ 10,202	52%	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	\$ 7,409	\$ 0	0%	\$ 0	\$ 0
LA State Board of Medical Examiners	978,314	159,126	16%	195,663	0
State Plumbing Board of Louisiana	3,382	3,382	100%	0	0
LA Recreational & Used Motor Vehicle Commission	118,814	117,726	99%	0	0
LA State Board of Veterinary Medicine	346	0	0%	0	0
Louisiana Tax Free Shopping Commission	190,491	39,616	21%	0	0
<b>Total Boards &amp; Commissions</b>	<b>\$ 1,318,494</b>	<b>\$ 330,052</b>	<b>25%</b>	<b>\$ 195,663</b>	<b>\$ 0</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 44,364,221	\$ 4,136,310	9%	\$ 779,457	\$ 0
LSU - Alexandria	1,484,513	482,739	33%	27,500	0
University of New Orleans	4,390,862	3,382,315	77%	0	0
LSU Health Sciences Center - New Orleans	13,803,916	1,633,015	12%	398,380	192,757
LSU - Eunice	990,190	303,113	31%	103,955	0
LSU - Shreveport	1,106,604	200,005	18%	0	0
Pennington Biomedical Research Center	1,580,706	12,737	1%	0	0
LSU Health Sciences Center - HCSD	60,080,207	20,045,927	33%	48,244,406	14,146,728
LSU Health Sciences Center - Shreveport	67,174,841	21,065,736	31%	44,733,928	6,512,553
Baton Rouge Community College	2,470,267	324,092	13%	0	0
Southern University (all campuses)	9,111,353	3,627,407	40%	724,757	0
Nicholls State University	8,770,276	1,666,857	19%	15,191	11,580
Grambling State University	10,141,664	6,331,150	62%	5,342,335	0
Louisiana Tech University	1,592,561	612,012	38%	206,649	14,313
McNeese State University	5,121,385	2,851,075	56%	1,239,341	0
University of Louisiana @ Monroe	2,568,516	1,501,756	58%	0	0
Northwestern State University	6,913,495	1,358,613	20%	1,595,647	52,441
Southeastern Louisiana University	6,487,365	4,199,963	65%	1,883,779	0

**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 09/30/2007**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Delgado Community College	5,961,894	3,256,976	55%	0	0
Nunez Community College	417,283	157,688	38%	0	0
Bossier Parish Community College	1,340,584	594,869	44%	13,406	3,317
River Parishes Community College	137,040	47,299	35%	0	0
Louisiana Delta Community College	144,566	33,169	23%	30,005	0
LCTCS - Louisiana Technical College	1,785,667	145,149	8%	9,437	7,427
L E Fletcher Technical Community College	18,525	5,716	31%	0	0
Sowela Technical Community College	93,575	28,670	31%	0	0
<b>Total Colleges &amp; Universities</b>	<b>\$ 258,052,076</b>	<b>\$ 78,004,358</b>	<b>30%</b>	<b>\$ 105,348,173</b>	<b>\$ 20,941,116</b>
<b><u>State Agencies</u></b>					
Office of the Governor	\$ 27,953	\$ 316	1%	\$ 316	\$ 0
LA Manufactured Housing Commission	4,856	2,028	42%	1,903	0
Division of Administration	4,223,372	139,591	3%	138,327	0
Louisiana Recovery Authority	48	0	0%	0	0
Louisiana Stadium & Exposition District	203,283	32,559	16%	0	0
Department of Veterans Affairs	12,378	1,350	11%	0	0
Southwest LA. War Veterans Home	380,135	96,211	25%	0	0
Southeast LA. War Veterans Home	95,390	0	0%	1,382	0
Secretary of State	491,704	236,827	48%	0	0
Office of Attorney General	7,095,471	3,684,789	52%	0	1,713,130
State Treasurer	541,192	1,125	0%	0	0
Public Service Commission	124,397	123,497	99%	0	0
Agriculture and Forestry	3,196,542	727,708	23%	732,475	60
Department of Insurance	2,933,071	2,695,229	92%	2,774,782	15,000
DED - LA Economic Development Corporation	493,734	208,821	42%	0	262,030
Louisiana State Racing Commission	15,465	11,630	75%	11,230	0
Office of Financial Institutions	114,474	0	0%	0	0
Louisiana State Board of Cosmetology	5,670	2,875	51%	880	0

**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 09/30/2007**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Department of Culture, Recreation, and Tourism	5,028	3,271	65%	3,478	0
Department of Transportation & Development	42,194,189	39,156,594	93%	4,699	284,898
Department of Health and Hospitals	689,811,754	509,166,594	74%	406,592,226	5,074,931
DSS - Office of Family Support	52,231,009	49,580,550	95%	5,976,491	13,997
DSS - Office of Community Services	95,175	85,790	90%	67,904	0
DSS - Rehabilitation Services	13,265	4,714	36%	1,975	783
Office of Youth Development	5,737,753	5,363,228	93%	5,084,971	0
Corrections - Adult Probation and Parole	12,838,629	9,102,773	71%	8,542,614	0
Department of Public Safety	3,698,594	1,184,819	32%	0	0
DNR - Office of the Secretary	602,709	590,206	98%	385,505	0
DNR - Office of Conservation	75,226	60,954	81%	20,159	0
DNR - Office of Mineral Resources	178,802	10,800	6%	30,919	0
DNR - Office of Coastal Restoration	43,902	39,186	89%	12,207	0
Department of Revenue	313,276,966	166,553,983	53%	25,293,318	0
Louisiana Tax Commission	76,822	28,235	37%	0	0
Department of Labor	39,892,042	39,889,147	100%	7,375,965	0
Department of Wildlife and Fisheries	2,547,503	2,508,250	98%	0	0
Ethics Administration	333,154	300,220	90%	0	0
Louisiana School for Math, Science, & the Arts	125	0	0%	0	0
Office of Student Financial Assistance	863,986	807,135	93%	648,716	0
Louisiana Educational Television Authority	147,957	6,130	4%	0	0
Board of Regents	16,350	533	3%	0	0
Louisiana Universities Marine Consortium	231,893	17,249	7%	4,139	0
DOE - Management and Finance	11,998	10,723	89%	0	0
DOE - Subgrantee Assistance	470,336	470,336	100%	166,098	0
DOE - Special School District	2,099	2,099	100%	0	0
Louisiana Property Assistance Agency	47,932	0	0%	0	0
Federal Property Assistance Agency	280,396	1,037	0%	0	0
Office of Telecommunications Management	163,990	0	0%	820	317

**Schedule of Gross Receivables, Amounts Past Due,  
Uncollectibles, and Write-offs by Agency  
For the Quarter Ended 09/30/2007**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Prison Enterprises	639,635	31,931	5%	8,840	0
Office of Aircraft Services	181,259	3,057	2%	0	0
Department of Environmental Quality	11,160,523	2,575,570	23%	2,452,585	0
<b>Total State Agencies</b>	<b>\$ 1,197,830,136</b>	<b>\$ 835,519,670</b>	<b>70%</b>	<b>\$ 466,334,924</b>	<b>\$ 7,365,146</b>
<b>Grand Total</b>	<b>\$ 1,457,200,706</b>	<b>\$ 913,854,080</b>	<b>63%</b>	<b>\$ 571,878,760</b>	<b>\$ 28,306,262</b>

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 09/30/2007**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<b><u>Boards &amp; Commissions</u></b>					
Board of Certified Public Accountants	\$ 10,202	\$ 0	\$ 0	\$ 0	0
Board of Embalmers and Funeral Directors	0	0	0	0	0
LA State Board of Medical Examiners	159,126	0	0	0	0
State Plumbing Board of Louisiana	3,382	0	0	0	0
LA Recreational & Used Motor Vehicle Commission	1,249	0	0	21,355	95,122
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	39,616	0	0	0	0
<b>Total Boards &amp; Commissions</b>	<b>\$ 213,575</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 21,355</b>	<b>\$ 95,122</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$ 2,454,502	\$ 0	\$ 1,681,808	\$ 0	0
LSU - Alexandria	143,071	0	339,668	0	0
University of New Orleans	3,315,833	66,482	0	0	0
LSU Health Sciences Center - New Orleans	1,396,508	0	236,507	0	0
LSU - Eunice	2,003	0	301,110	0	0
LSU - Shreveport	101,585	1,428	96,992	0	0
Pennington Biomedical Research Center	12,737	0	0	0	0
LSU Health Sciences Center - HCSD	18,377,740	0	1,668,187	0	0
LSU Health Sciences Center - Shreveport	20,960,533	105,203	0	0	0
Baton Rouge Community College	324,092	0	0	0	0
Southern University (all campuses)	2,511,805	1,115,602	0	0	0
Nicholls State University	1,666,857	0	0	0	0
Grambling State University	2,137,824	0	4,193,326	0	0
Louisiana Tech University	273,766	0	338,246	0	0
McNeese State University	1,213,795	89,512	1,547,768	0	0
University of Louisiana @ Monroe	466,392	0	1,035,364	0	0
Northwestern State University	683,535	0	675,078	0	0
Southeastern Louisiana University	3,610,934	556,312	17,930	14,787	0

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 09/30/2007**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Delgado Community College	3,256,976	0	0	0	0
Nunez Community College	21,773	0	135,915	0	0
Bossier Parish Community College	594,869	0	0	0	0
River Parishes Community College	47,299	0	0	0	0
Louisiana Delta Community College	3,164	0	30,005	0	0
LCTCS - Louisiana Technical College	145,149	0	0	0	0
L E Fletcher Technical Community College	5,716	0	0	0	0
Sowela Technical Community College	28,670	0	0	0	0
<b>Total Colleges &amp; Universities</b>	<b>\$ 63,757,128</b>	<b>\$ 1,934,539</b>	<b>\$ 12,297,904</b>	<b>\$ 14,787</b>	<b>\$ 0</b>
<b><u>State Agencies</u></b>					
Office of the Governor	\$ 316	\$ 0	\$ 0	\$ 0	\$ 0
LA Manufactured Housing Commission	2,028	0	0	0	0
Division of Administration	139,591	0	0	0	0
Louisiana Recovery Authority	0	0	0	0	0
Louisiana Stadium & Exposition District	32,559	0	0	0	0
Department of Veterans Affairs	1,350	0	0	0	0
Southwest LA. War Veterans Home	96,211	0	0	0	0
Southeast LA. War Veterans Home	0	0	0	0	0
Secretary of State	235,362	1,465	0	0	0
Office of Attorney General	3,684,789	0	0	0	0
State Treasurer	1,125	0	0	0	0
Public Service Commission	123,497	0	0	0	0
Agriculture and Forestry	727,708	0	0	0	0
Department of Insurance	140,500	2,548,021	0	0	6,708
DED - LA Economic Development Corporation	0	0	0	0	208,821
Louisiana State Racing Commission	11,630	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	2,875	0	0	0	0

**Schedule of Activity for Accounts Receivable  
Over 180 Days Past Due by Agency  
For the Quarter Ended 09/30/2007**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Department of Culture, Recreation, and Tourism	3,271	0	0	0	0
Department of Transportation & Development	39,156,594	0	0	0	0
Department of Health and Hospitals	190,717,366	0	318,449,228	0	0
DSS - Office of Family Support	49,580,550	0	0	0	0
DSS - Office of Community Services	85,790	0	0	0	0
DSS - Rehabilitation Services	4,714	0	0	0	0
Office of Youth Development	5,363,228	0	0	0	0
Corrections - Adult Probation and Parole	9,102,773	0	0	0	0
Department of Public Safety	1,184,819	0	0	0	0
DNR - Office of the Secretary	590,206	0	0	0	0
DNR - Office of Conservation	60,954	0	0	0	0
DNR - Office of Mineral Resources	10,800	0	0	0	0
DNR - Office of Coastal Restoration	39,186	0	0	0	0
Department of Revenue	166,553,983	0	0	0	0
Louisiana Tax Commission	28,235	0	0	0	0
Department of Labor	26,611,196	70,881	0	3,951,959	9,255,111
Department of Wildlife and Fisheries	1,657,816	0	0	762,259	88,175
Ethics Administration	43,745	256,475	0	0	0
Louisiana School for Math, Science, & the Arts	0	0	0	0	0
Office of Student Financial Assistance	807,135	0	0	0	0
Louisiana Educational Television Authority	6,130	0	0	0	0
Board of Regents	533	0	0	0	0
Louisiana Universities Marine Consortium	17,249	0	0	0	0
DOE - Management and Finance	10,723	0	0	0	0
DOE - Subgrantee Assistance	134,960	335,376	0	0	0
DOE - Special School District	2,099	0	0	0	0
Louisiana Property Assistance Agency	0	0	0	0	0
Federal Property Assistance Agency	1,037	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 09/30/2007**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Prison Enterprises	31,931	0	0	0	0
Office of Aircraft Services	3,057	0	0	0	0
Department of Environmental Quality	2,575,570	0	0	0	0
<b>Total State Agencies</b>	<b>\$ 499,585,191</b>	<b>\$ 3,212,218</b>	<b>\$ 318,449,228</b>	<b>\$ 4,714,218</b>	<b>\$ 9,558,815</b>
<b>Grand Total</b>	<b>\$ 563,555,894</b>	<b>\$ 5,146,757</b>	<b>\$ 330,747,132</b>	<b>\$ 4,750,360</b>	<b>\$ 9,653,937</b>

Note: The grand total of "Receivables Over 180 Days Past Due" equals \$913,854,080 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.