



Kathleen Babineaux Blanco
GOVERNOR

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

April 4, 2007

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, 2006. 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.

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 \$14,158,965 in write-offs for this quarter. This amount represents approximately 85% of the total write-offs reported.

The Honorable John A. Alario, Jr.
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April 4, 2007

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,

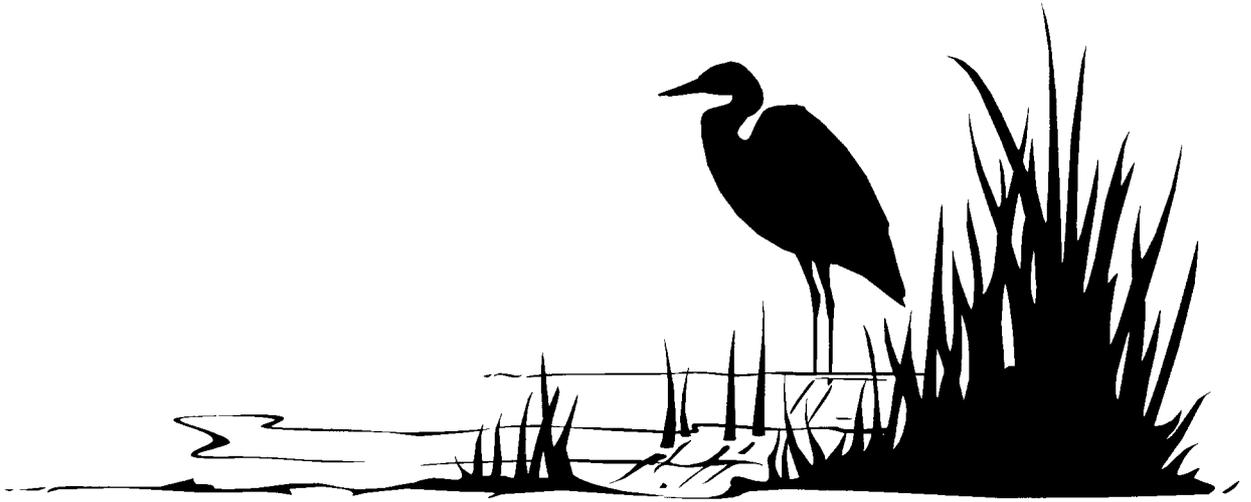
A handwritten signature in black ink that reads "Jerry Luke LeBlanc". The signature is written in a cursive style with a long horizontal line extending to the right.

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, 2006

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 12/31/2006

Gross Receivables	\$ 1,384,983,241
Less: Estimated Uncollectibles	\$ 470,635,402
Net Receivables	\$ 914,347,839
Gross Receivables Over 180 Days Past Due	\$ 698,382,099
Past Due As A Percentage of Gross Receivables	50%
Authorized Write-Offs This Quarter	\$ 16,636,209

**Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2006**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 9,620	\$ 0	0%	\$ 0	\$ 0
Board of Embalmers & Funeral Directors	4,840	0	0%	0	0
LA State Board of Medical Examiners	1,189,960	335,163	28%	237,992	0
Recreational & Used Motor Vehicle Commission	140,405	95,780	68%	0	0
LA State Board of Veterinary Medicine	9,211	0	0%	0	0
Louisiana Tax Free Shopping Commission	286,868	48,188	17%	0	0
Total Boards & Commissions	\$ 1,640,904	\$ 479,131	29%	\$ 237,992	\$ 0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 56,151,646	\$ 4,485,863	8%	\$ 753,574	\$ 0
LSU - Alexandria	1,974,173	456,683	23%	30,830	0
University of New Orleans	4,579,167	3,447,032	75%	0	0
LSU Health Sciences Center - New Orleans	12,346,876	1,253,293	10%	568,219	5,173
LSU - Eunice	422,892	360,504	85%	122,704	0
LSU - Shreveport	1,244,965	176,789	14%	0	0
Pennington Biomedical Research Center	1,629,683	5,917	0%	0	0
LSU Health Sciences Center - HCSD	50,872,314	13,932,106	27%	40,916,602	3,817,435
LSU Health Sciences Center - Shreveport	85,611,053	29,899,385	35%	53,262,823	10,336,357
Baton Rouge Community College	2,342,198	0	0%	0	102,893
Southern University (all campuses)	18,773,523	4,236,532	23%	974,745	0
Nicholls State University	13,572,104	1,763,867	13%	11,436	190,665
Grambling State University	6,392,168	5,607,008	88%	5,013,439	0
Louisiana Tech University	1,828,950	578,832	32%	300,602	3,510
McNeese State University	13,123,793	3,065,675	23%	389,706	0
University of Louisiana @ Monroe	13,811,834	1,290,176	9%	0	0
Northwestern State University	17,907,518	1,733,022	10%	1,061,778	34,959
Southeastern Louisiana University	6,185,597	4,820,117	78%	1,852,380	0
Delgado Community College	11,806,039	2,870,908	24%	0	0

**Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2006**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Nunez Community College	581,486	143,715	25%	0	0
Bossier Parish Community College	2,673,859	723,101	27%	26,739	369
South Louisiana Community College	686,354	22,889	3%	7,348	7,348
River Parishes Community College	60,696	25,695	42%	1,129	0
Louisiana Delta Community College	48,906	26,434	54%	26,434	0
LCTCS - Louisiana Technical College	687,999	181,399	26%	8,709	0
L E Fletcher Technical Community College	117,835	0	0%	0	0
Sowela Technical Community College	48,199	27,745	58%	0	0
Total Colleges & Universities	\$ 325,481,827	\$ 81,134,687	25%	\$ 105,329,197	\$ 14,498,709
<u>State Agencies</u>					
Office of the Governor	\$ 601,861	\$ 266	0%	\$ 216	\$ 0
LA Manufactured Housing Commission	2,103	1,903	90%	1,678	0
Division of Administration	4,811,780	139,420	3%	137,036	0
Workforce Commission	11,161	0	0%	0	0
Louisiana Stadium & Exposition District	585,430	75,928	13%	0	0
Department of Veterans Affairs	11,024	0	0%	0	0
Southwest LA War Veterans Home	368,307	136,934	37%	0	0
Secretary of State	1,730,693	233,806	14%	0	0
Office of Attorney General	7,734,912	3,769,977	49%	3,388,367	2,052,108
State Treasurer	1,722	0	0%	0	0
Public Service Commission	133,097	132,587	100%	0	0
Agriculture and Forestry	2,552,542	701,780	27%	770,397	15
Department of Insurance	4,148,319	3,813,661	92%	3,860,219	2,175
DED - LA Economic Development Corporation	1,706,636	1,691,599	99%	0	0
Louisiana State Racing Commission	9,535	6,855	72%	6,805	0
Office of Financial Institutions	2,801,356	0	0%	0	0
Louisiana State Board of Cosmetology	4,790	2,490	52%	935	0
Department of Culture, Recreation, and Tourism	2,854	0	0%	731	0

**Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2006**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Department of Transportation & Development	40,529,053	38,588,575	95%	9,279	5,142
Department of Health and Hospitals	557,211,298	267,132,256	48%	298,048,690	61,340
DSS - Office of Family Support	52,765,059	50,102,891	95%	5,634,717	15,338
DSS - Office of Community Services	82,829	68,402	83%	55,169	0
DSS - Rehabilitation Services	23,378	0	0%	0	1,300
Office of Youth Development	5,839,834	5,623,991	96%	5,326,950	0
Corrections - Adult Probation and Parole	15,473,172	11,759,760	76%	11,055,540	0
Department of Public Safety	2,743,909	1,097,539	40%	0	0
DNR - Office of the Secretary	1,499,251	1,479,984	99%	1,067,820	0
DNR - Office of Conservation	2,105,347	65,210	3%	224,464	0
DNR - Office of Mineral Resources	837,199	24,866	3%	96,935	0
DNR - Office of Coastal Restoration	51,624	49,972	97%	14,925	0
Department of Revenue	293,253,854	179,457,135	61%	23,153,884	0
Louisiana Tax Commission	527,806	17,900	3%	0	0
Department of Labor	22,511,910	20,256,974	90%	9,151,027	0
Department of Wildlife and Fisheries	2,610,652	2,483,074	95%	0	0
Office of Student Financial Assistance	832,137	784,943	94%	641,013	0
Louisiana Educational Television Authority	126,384	25,418	20%	0	0
Board of Regents	178,523	715	0%	0	0
Louisiana Universities Marine Consortium	293,301	10,371	4%	4,296	0
DOE - Management and Finance	12,401	11,236	91%	0	0
DOE - Subgrantee Assistance	406,218	406,218	100%	142,585	0
DOE - Special School District	3,866	3,866	100%	0	0
Office of Risk Management	23,572,500	23,572,500	100%	0	0
Administrative Services	106	0	0%	0	0
Louisiana Property Assistance Agency	24,581	600	2%	0	0
Federal Property Assistance Agency	124,157	13,082	11%	0	0
Office of Telecommunications Management	171,191	10,160	6%	856	82
Prison Enterprises	874,794	13,305	2%	13,598	0
Office of Aircraft Services	9,075	0	0%	0	0

**Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2006**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Department of Environmental Quality	5,946,979	3,000,132	50%	2,260,081	0
Total State Agencies	\$ 1,057,860,510	\$ 616,768,281	58%	\$ 365,068,213	\$ 2,137,500
Grand Total	\$ 1,384,983,241	\$ 698,382,099	50%	\$ 470,635,402	\$ 16,636,209

**Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 12/31/2006**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Board of Embalmers & Funeral Directors	0	0	0	0	0
LA State Board of Medical Examiners	335,163	0	0	0	0
Recreational & Used Motor Vehicle Commission	0	0	0	21,553	74,227
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	48,188	0	0	0	0
Total Boards & Commissions	\$ 383,351	\$ 0	\$ 0	\$ 21,553	\$ 74,227
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 3,289,427	\$ 0	\$ 1,196,436	\$ 0	\$ 0
LSU - Alexandria	280,739	0	175,944	0	0
University of New Orleans	3,286,728	160,304	0	0	0
LSU Health Sciences Center - New Orleans	1,020,764	0	232,529	0	0
LSU - Eunice	1,903	0	358,601	0	0
LSU - Shreveport	69,633	878	106,278	0	0
Pennington Biomedical Research Center	5,917	0	0	0	0
LSU Health Sciences Center - HCSD	11,463,238	1,743,904	0	724,964	0
LSU Health Sciences Center - Shreveport	29,485,670	413,715	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	3,556,689	679,843	0	0	0
Nicholls State University	1,763,867	0	0	0	0
Grambling State University	2,800,502	0	2,806,506	0	0
Louisiana Tech University	155,918	0	422,914	0	0
McNeese State University	1,380,132	91,631	1,593,912	0	0
University of Louisiana @ Monroe	199,730	0	1,090,446	0	0
Northwestern State University	48,616	0	1,684,406	0	0
Southeastern Louisiana University	4,178,611	550,721	75,485	15,300	0
Delgado Community College	2,870,908	0	0	0	0

**Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 12/31/2006**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Nunez Community College	0	0	143,715	0	0
Bossier Parish Community College	723,101	0	0	0	0
South Louisiana Community College	22,889	0	0	0	0
River Parishes Community College	25,695	0	0	0	0
Louisiana Delta Community College	26,434	0	0	0	0
LCTCS - Louisiana Technical College	181,399	0	0	0	0
L E Fletcher Technical Community College	0	0	0	0	0
Sowela Technical Community College	27,745	0	0	0	0
Total Colleges & Universities	\$ 66,866,255	\$ 3,640,996	\$ 9,887,172	\$ 740,264	\$ 0
<u>State Agencies</u>					
Office of the Governor	\$ 266	\$ 0	\$ 0	\$ 0	\$ 0
LA Manufactured Housing Commission	1,903	0	0	0	0
Division of Administration	139,420	0	0	0	0
Workforce Commission	0	0	0	0	0
Louisiana Stadium & Exposition District	75,928	0	0	0	0
Department of Veterans Affairs	0	0	0	0	0
Southwest LA War Veterans Home	136,934	0	0	0	0
Secretary of State	15,660	218,146	0	0	0
Office of Attorney General	3,769,977	0	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	132,587	0	0	0	0
Agriculture and Forestry	701,780	0	0	0	0
Department of Insurance	133,000	3,439,122	0	0	241,539
DED - LA Economic Development Corporation	1,482,777	0	0	0	208,822
Louisiana State Racing Commission	6,855	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	2,490	0	0	0	0
Department of Culture, Recreation, and Tourism	0	0	0	0	0

**Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 12/31/2006**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Department of Transportation & Development	38,588,575	0	0	0	0
Department of Health and Hospitals	196,593,485	0	70,538,771	0	0
DSS - Office of Family Support	50,102,891	0	0	0	0
DSS - Office of Community Services	68,402	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Office of Youth Development	5,623,991	0	0	0	0
Corrections - Adult Probation and Parole	11,759,760	0	0	0	0
Department of Public Safety	1,097,539	0	0	0	0
DNR - Office of the Secretary	1,479,984	0	0	0	0
DNR - Office of Conservation	65,210	0	0	0	0
DNR - Office of Mineral Resources	24,866	0	0	0	0
DNR - Office of Coastal Restoration	49,972	0	0	0	0
Department of Revenue	179,456,042	0	1,093	0	0
Louisiana Tax Commission	17,900	0	0	0	0
Department of Labor	7,154,398	70,881	0	3,948,481	9,083,214
Department of Wildlife and Fisheries	1,567,319	0	0	827,020	88,735
Office of Student Financial Assistance	784,943	0	0	0	0
Louisiana Educational Television Authority	25,418	0	0	0	0
Board of Regents	715	0	0	0	0
Louisiana Universities Marine Consortium	4,296	0	0	0	6,075
DOE - Management and Finance	11,236	0	0	0	0
DOE - Subgrantee Assistance	406,218	0	0	0	0
DOE - Special School District	3,866	0	0	0	0
Office of Risk Management	23,572,500	0	0	0	0
Administrative Services	0	0	0	0	0
Louisiana Property Assistance Agency	600	0	0	0	0
Federal Property Assistance Agency	13,082	0	0	0	0
Office of Telecommunications Management	10,160	0	0	0	0
Prison Enterprises	13,305	0	0	0	0

**Schedule of Activity for Accounts Receivable
Over 180 Days Past Due by Agency
For the Quarter Ended 12/31/2006**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Office of Aircraft Services	0	0	0	0	0
Department of Environmental Quality	3,000,132	0	0	0	0
Total State Agencies	\$ 528,096,382	\$ 3,728,149	\$ 70,539,864	\$ 4,775,501	\$ 9,628,385
Grand Total	\$ 595,345,988	\$ 7,369,145	\$ 80,427,036	\$ 5,537,318	\$ 9,702,612

Note: The grand total of "Receivables Over 180 Days Past Due" equals \$698,382,099, 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.