



State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

M. J. "MIKE" FOSTER, JR.
GOVERNOR

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

June 25, 2001

The Honorable Jay Dardenne, Chairman
Joint Legislative Committee on the Budget
P. O. Box 44294
Baton Rouge, LA 70804

Dear Senator Dardenne:

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 March 31, 2001. 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 Collections Activity for Accounts Receivable Over 180 days by Agency.

LSU Health Sciences Center reported \$21,163,370 in write-offs for this quarter. This amount represents approximately 47% of the total write-offs reported.

The Honorable Jay Dardenne
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June 25, 2001

If you have any questions concerning the information presented in this report, please contact Ms. Katherine Porche at (225) 219-4442 or Mr. Howard Karlton at (225) 342-0708.

Sincerely,

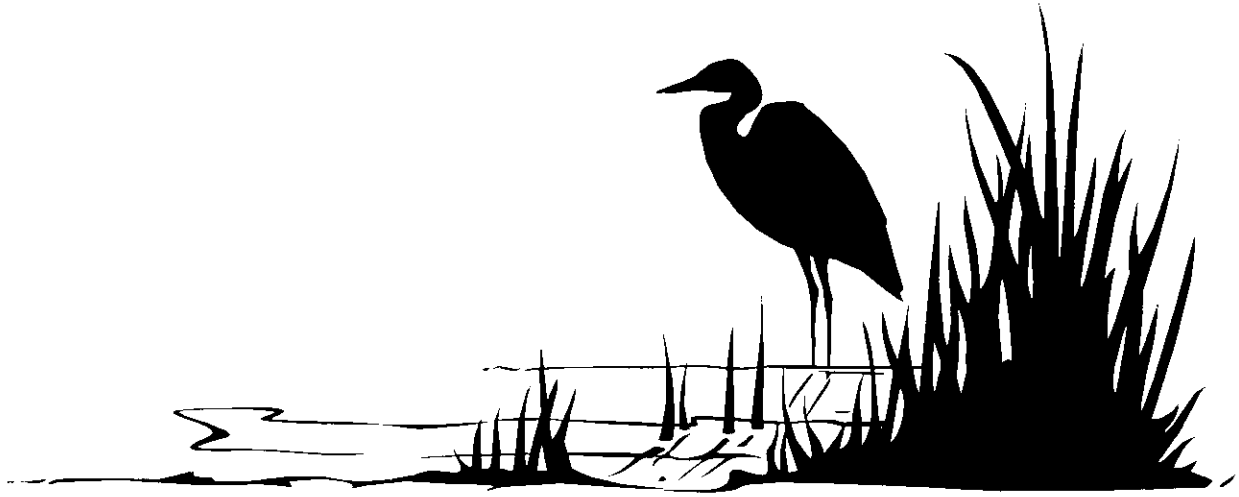
A handwritten signature in black ink, appearing to read "Mark C. Drennen". The signature is fluid and cursive, with a large initial "M" and "C".

Mark C. Drennen
Commissioner of Administration

MCD/FHK/kbp

Enclosure

c: Ms. Katherine Porche
Mr. Whitman Kling



STATE OF LOUISIANA
RECEIVABLES REPORT

FOR THE QUARTER ENDED March 31, 2001

MARK C. DRENNEN
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 Activity for Accounts Receivable Over 180 Days - 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.

Quarterly receivables reporting is necessary to provide a summary of the status of the state's 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 3/31/2001

| | |
|---|---------------|
| Gross Receivables | \$808,522,622 |
| Less: Estimated Uncollectibles | \$364,982,300 |
| Net Receivables | \$443,540,322 |
| | |
| Gross Receivables Over 180 Days Past Due | \$547,477,983 |
| Past Due as A Percentage of Gross Receivables | 68% |
| | |
| Authorized Write-Offs This Quarter | \$45,333,917 |

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 3/31/2001

| Agency | Gross Receivables | Over 180 Days Past Due | % of Receivables Past Due | Uncollectibles | Write-Offs |
|---|----------------------|---------------------------|---------------------------------|----------------|--------------|
| <u>Boards & Commissions</u> | | | | | |
| Board of Certified Public Accountants | \$426 | \$0 | 0 | \$0 | \$0 |
| Board of Embalmers and Funeral Directors | \$2,750 | \$0 | 0 | \$0 | \$0 |
| State Licensing Board for Contractors | \$11,935 | \$0 | 0 | \$0 | \$0 |
| Board of Medical Examiners | \$439,839 | \$2,493 | 1 | \$0 | \$0 |
| State Plumbing Board of LA | \$1,960 | \$0 | 0 | \$0 | \$0 |
| LA Used Motor Vehicle & Parts Commission | \$56,464 | \$22,030 | 39 | \$0 | \$0 |
| LA State Board of Veterinary Medicine | \$1,624 | \$0 | 0 | \$0 | \$0 |
| Total | | | | | |
| Boards & Commissions | \$514,998 | \$24,523 | 5 | \$0 | \$0 |
| <u>Colleges & Universities</u> | | | | | |
| LSU - Baton Rouge | \$17,285,329 | \$4,370,201 | 25 | \$451,314 | \$0 |
| LSU - Alexandria | \$107,151 | \$77,982 | 73 | \$5,000 | \$0 |
| University of New Orleans | \$2,603,156 | \$1,438,283 | 55 | \$0 | \$0 |
| LSU Health Sciences Center | \$86,189,767 | \$28,599,998 | 33 | \$66,422,116 | \$21,163,370 |
| LSU - Eunice | \$98,168 | \$50,503 | 51 | \$6,348 | \$0 |
| LSU - Shreveport | \$485,306 | \$123,794 | 26 | \$0 | \$0 |
| Pennington Biomedical Research Center | \$902,120 | \$19,228 | 2 | \$7,674 | \$0 |
| LSU Health Sciences Center - HCSD | \$98,938,830 | \$39,231,510 | 40 | \$82,243,632 | \$3,244,380 |
| Southern Board of Supervisors | \$3,561,231 | \$2,044,323 | 57 | \$832,331 | \$0 |
| Nicholls State University | \$1,419,412 | \$681,358 | 48 | \$0 | \$0 |
| Grambling State University | \$3,486,567 | \$3,107,046 | 89 | \$0 | \$0 |
| LA Tech University | \$1,251,889 | \$247,237 | 20 | \$118,047 | \$20,555 |

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 3/31/2001

| Agency | Gross Receivables | Over 180 Days Past Due | % of Receivables Past Due | Uncollectibles | Write-Offs |
|---|----------------------|---------------------------|---------------------------------|----------------------|---------------------|
| <u>Colleges & Universities</u> | | | | | |
| McNeese State University | \$2,582,046 | \$1,609,560 | 62 | \$206,564 | \$728 |
| University of Louisiana @ Monroe | \$1,440,939 | \$731,061 | 51 | \$570,042 | \$0 |
| Northwestern State University | \$2,706,762 | \$1,543,808 | 57 | \$838,685 | \$13,538 |
| Southeastern LA University | \$2,464,046 | \$1,995,299 | 81 | \$163,028 | \$0 |
| University of Louisiana @ Lafayette | \$212,521 | \$0 | 0 | \$0 | \$0 |
| Delgado Community College | \$2,216,083 | \$886,161 | 40 | \$0 | \$0 |
| Nunez Community College | \$225,541 | \$201,947 | 90 | \$0 | \$0 |
| Bossier Parish Community College | \$718,530 | \$336,683 | 47 | \$7,185 | \$53,060 |
| River Parishes Community College | \$10 | \$10 | 100 | \$0 | \$0 |
| Louisiana Technical College | \$263,760 | \$3,749 | 1 | \$12,823 | \$0 |
| LA Universities Marine Consortium | \$77,294 | \$6,049 | 8 | \$3,923 | \$0 |
| Total | | | | | |
| Colleges & Universities | \$229,236,458 | \$87,305,790 | 38 | \$151,888,712 | \$24,495,631 |
| <u>State Agencies</u> | | | | | |
| Division of Administration | \$4,281 | \$3,070 | 72 | \$0 | \$0 |
| Department of Military Affairs | \$1,032 | \$0 | 0 | \$0 | \$0 |
| Office of Lifelong Learning | \$1,313 | \$0 | 0 | \$0 | \$0 |
| LA Stadium & Exposition District | \$954,798 | \$23,909 | 3 | \$0 | \$0 |
| Department of Veterans Affairs | \$4,911 | \$356 | 7 | \$0 | \$0 |
| LA War Veterans Home | \$8,452 | \$0 | 0 | \$0 | \$0 |
| Office of Elderly Affairs | \$9,955 | \$9,435 | 95 | \$4,000 | \$520 |
| Secretary of State | \$8,934 | \$5,196 | 58 | \$0 | \$0 |

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 3/31/2001

| Agency | Gross Receivables | Over 180 Days Past Due | % of Receivables Past Due | Uncollectibles | Write-Offs |
|--|----------------------|---------------------------|---------------------------------|----------------|-------------|
| <u>State Agencies</u> | | | | | |
| Office of the Attorney General | \$42,760,654 | \$42,604,979 | 100 | \$0 | \$8,196,181 |
| Commissioner of Elections | \$688,710 | \$193,416 | 28 | \$0 | \$0 |
| State Treasurer | \$14,163 | \$1,005 | 7 | \$0 | \$0 |
| Public Service Commission | \$32,747 | \$31,537 | 96 | \$0 | \$0 |
| Agriculture and Forestry | \$3,461,602 | \$513,291 | 15 | \$533,292 | \$0 |
| Department of Insurance | \$286,652 | \$169,531 | 59 | \$189,479 | \$68,721 |
| DED - LA State Racing Commission | \$71,746 | \$6,575 | 9 | \$6,335 | \$0 |
| DED - Office of Financial Institutions | \$80,390 | \$0 | 0 | \$0 | \$0 |
| DED - LA Economic Corporation | \$28,627 | \$0 | 0 | \$0 | \$0 |
| DED - LA State Board of Cosmetology | \$4,850 | \$3,185 | 66 | \$1,750 | \$0 |
| Dept of Culture, Recreation & Tourism | \$16,539 | \$15,496 | 94 | \$15,827 | \$0 |
| Dept of Transportation & Development | \$13,732,870 | \$10,637,014 | 77 | \$8,173 | \$3,763 |
| Department of Health and Hospitals | \$149,962,445 | \$118,832,770 | 79 | \$17,969,392 | \$41,878 |
| DSS - Office of Family Support | \$64,959,652 | \$57,176,658 | 88 | \$56,625,717 | \$10,395 |
| DSS - Office of Community Services | \$58,449 | \$48,874 | 84 | \$50,439 | \$0 |
| DSS - Rehabilitation Services | \$20,246 | \$0 | 0 | \$0 | \$0 |
| Corrections - Office of Youth Development | \$2,189,804 | \$1,994,828 | 91 | \$1,879,020 | \$0 |
| Adult Probation and Parole | \$8,852,833 | \$6,034,534 | 68 | \$5,645,658 | \$0 |
| DPS - Office of Management & Finance | \$3,213,048 | \$1,579,664 | 49 | \$1,373,011 | \$0 |
| DNR - Office of the Secretary | \$898,764 | \$864,974 | 96 | \$265,390 | \$0 |
| DNR - Office of Conservation | \$316,785 | \$76,850 | 24 | \$70,887 | \$0 |
| DNR - Office of Mineral Resource | \$125,052 | \$36,392 | 29 | \$23,345 | \$0 |

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 3/31/2001

| Agency | Gross Receivables | Over 180 Days Past Due | % of Receivables Past Due | Uncollectibles | Write-Offs |
|--|----------------------|---------------------------|---------------------------------|----------------|--------------|
| <u>State Agencies</u> | | | | | |
| DNR - Office of Coastal Restoration | \$19,814 | \$4,395 | 22 | \$3,637 | \$0 |
| Department of Revenue | \$268,827,918 | \$209,856,685 | 78 | \$123,024,070 | \$12,479,041 |
| Louisiana Tax Commission | \$201,217 | \$126,714 | 63 | \$0 | \$0 |
| Department of Labor | \$3,276,065 | \$289,474 | 9 | \$2,337,108 | \$0 |
| Department of Wildlife & Fisheries - Mgmt/Finance | \$3,040,072 | \$2,800,863 | 92 | \$0 | \$150 |
| LA School for Math, Science, and Arts | \$450 | \$0 | 0 | \$0 | \$0 |
| Office of Student Financial Assistance | \$633,575 | \$600,479 | 95 | \$481,964 | \$16 |
| LA Educational TV Authority | \$149,369 | \$6,728 | 5 | \$6,728 | \$0 |
| New Orleans Center for Creative Arts | \$125 | \$0 | 0 | \$0 | \$0 |
| Department of Education - Mngt & Finance | \$13,295 | \$11,535 | 87 | \$0 | \$0 |
| DOE - Subgrantee Assistance | \$352,580 | \$352,580 | 100 | \$0 | \$0 |
| DOE - Special School District | \$7,267 | \$7,267 | 100 | \$0 | \$0 |
| State Employees' Group Benefits Program | \$1,468,278 | \$1,137,438 | 77 | \$0 | \$37,096 |
| Office of Risk Management | \$14,922 | \$12,916 | 87 | \$0 | \$0 |
| Administrative Services | \$4,793 | \$537 | 11 | \$0 | \$0 |
| LA Property Assistance Agency | \$31,117 | \$3,000 | 10 | \$0 | \$525 |
| Federal Property Assistance | \$23,860 | \$8,130 | 34 | \$0 | \$0 |
| Office of Telecommunications Management | \$371,525 | \$6,399 | 2 | \$1,858 | \$0 |
| Prison Enterprises | \$266,245 | \$13,899 | 5 | \$3,872 | \$0 |
| Flight Maintenance Operations | \$11,163 | \$0 | 0 | \$0 | \$0 |
| Department of Environmental Quality | \$7,145,518 | \$4,045,092 | 57 | \$2,572,636 | \$0 |

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 3/31/2001

| Agency | Gross Receivables | Over 180 Days Past Due | % of Receivables Past Due | Uncollectibles | Write-Offs |
|---------------------------------|----------------------|---------------------------|---------------------------------|----------------------|---------------------|
| <u>State Agencies</u> | | | | | |
| LA Tax Free Shopping Commission | \$141,694 | \$0 | 0 | \$0 | \$0 |
| Total State Agencies | \$578,771,166 | \$460,147,670 | 80 | \$213,093,588 | \$20,838,286 |
| Grand Total | \$808,522,622 | \$547,477,983 | 68 | \$364,982,300 | \$45,333,917 |

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 3/31/2001

| 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 and Funeral Directors | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Licensing Board for Contractors | \$0 | \$0 | \$0 | \$0 | \$0 |
| Board of Medical Examiners | \$2,493 | \$0 | \$0 | \$0 | \$0 |
| State Plumbing Board of LA | \$0 | \$0 | \$0 | \$0 | \$0 |
| LA Used Motor Vehicle & Parts Commission | \$11,398 | \$0 | \$0 | \$10,632 | \$0 |
| LA State Board of Veterinary Medicine | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | | | | | |
| <u>Boards & Commissions</u> | \$13,891 | \$0 | \$0 | \$10,632 | \$0 |
| <u>Colleges & Universities</u> | | | | | |
| LSU - Baton Rouge | \$2,368,930 | \$0 | \$1,700,602 | \$300,669 | \$0 |
| LSU - Alexandria | \$5,045 | \$0 | \$72,937 | \$0 | \$0 |
| University of New Orleans | \$1,247,948 | \$0 | \$190,335 | \$0 | \$0 |
| LSU Health Sciences Center | \$27,825,662 | \$0 | \$457,892 | \$0 | \$316,444 |
| LSU - Eunice | \$1,435 | \$0 | \$49,068 | \$0 | \$0 |
| LSU - Shreveport | \$14,686 | \$0 | \$109,108 | \$0 | \$0 |
| Pennington Biomedical Research Center | \$19,228 | \$0 | \$0 | \$0 | \$0 |
| LSU Health Sciences Center - HCSD | \$35,070,017 | \$4,161,493 | \$0 | \$0 | \$0 |
| Southern Board of Supervisors | \$1,717,273 | \$327,050 | \$0 | \$0 | \$0 |
| Nicholls State University | \$681,358 | \$0 | \$0 | \$0 | \$0 |
| Grambling State University | \$3,107,046 | \$0 | \$0 | \$0 | \$0 |
| LA Tech University | \$28,182 | \$0 | \$219,055 | \$0 | \$0 |
| McNeese State University | \$840,630 | \$208,601 | \$560,329 | \$0 | \$0 |
| University of Louisiana @ Monroe | \$359,002 | \$0 | \$372,059 | \$0 | \$0 |
| Northwestern State University | \$231,995 | \$0 | \$1,311,813 | \$0 | \$0 |
| Southeastern LA University | \$1,523,080 | \$386,091 | \$56,724 | \$25,422 | \$3,982 |
| University of Louisiana @ Lafayette | \$0 | \$0 | \$0 | \$0 | \$0 |
| Delgado Community College | \$886,161 | \$0 | \$0 | \$0 | \$0 |
| Nunez Community College | \$42,651 | \$0 | \$159,296 | \$0 | \$0 |

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 3/31/2001

| Agency | Agency In-House | Attorney General | Private Collection Agency | Other | Amount Under Protest |
|---|--------------------|---------------------|---------------------------------|-----------|----------------------------|
| <u>Colleges & Universities</u> | | | | | |
| Bossier Parish Community College | \$336,683 | \$0 | \$0 | \$0 | \$0 |
| River Parishes Community College | \$10 | \$0 | \$0 | \$0 | \$0 |
| Louisiana Technical College | \$3,749 | \$0 | \$0 | \$0 | \$0 |
| LA Universities Marine Consortium | \$6,049 | \$0 | \$0 | \$0 | \$0 |
| Total | | | | | |
| <u>Colleges & Universities</u> | \$76,316,820 | \$5,083,235 | \$5,259,218 | \$326,091 | \$320,426 |
| <u>State Agencies</u> | | | | | |
| Division of Administration | \$3,070 | \$0 | \$0 | \$0 | \$0 |
| Department of Military Affairs | \$0 | \$0 | \$0 | \$0 | \$0 |
| Office of Lifelong Learning | \$0 | \$0 | \$0 | \$0 | \$0 |
| LA Stadium & Exposition District | \$23,909 | \$0 | \$0 | \$0 | \$0 |
| Department of Veterans Affairs | \$356 | \$0 | \$0 | \$0 | \$0 |
| LA War Veterans Home | \$0 | \$0 | \$0 | \$0 | \$0 |
| Office of Elderly Affairs | \$9,435 | \$0 | \$0 | \$0 | \$0 |
| Secretary of State | \$5,196 | \$0 | \$0 | \$0 | \$0 |
| Office of the Attorney General | \$0 | \$42,604,979 | \$0 | \$0 | \$0 |
| Commissioner of Elections | \$16,666 | \$176,750 | \$0 | \$0 | \$0 |
| State Treasurer | \$1,005 | \$0 | \$0 | \$0 | \$0 |
| Public Service Commission | \$31,537 | \$0 | \$0 | \$0 | \$0 |
| Agriculture and Forestry | \$513,291 | \$0 | \$0 | \$0 | \$0 |
| Department of Insurance | \$169,531 | \$0 | \$0 | \$0 | \$0 |
| DED - LA State Racing Commission | \$6,575 | \$0 | \$0 | \$0 | \$0 |
| DED - Office of Financial Institutions | \$0 | \$0 | \$0 | \$0 | \$0 |
| DED - LA Economic Corporation | \$0 | \$0 | \$0 | \$0 | \$0 |
| DED - LA State Board of Cosmetology | \$3,185 | \$0 | \$0 | \$0 | \$0 |
| Dept of Culture, Recreation & Tourism | \$15,496 | \$0 | \$0 | \$0 | \$0 |
| Dept of Transportation & Development | \$9,935,800 | \$0 | \$701,214 | \$0 | \$0 |
| Department of Health and Hospitals | \$114,702,609 | \$0 | \$3,187,123 | \$943,038 | \$0 |
| DSS - Office of Family Support | \$57,176,658 | \$0 | \$0 | \$0 | \$0 |

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 3/31/2001

| Agency | Agency In-House | Attorney General | Private Collection Agency | Other | Amount Under Protest |
|---|--------------------|---------------------|---------------------------------|-----------|----------------------------|
| <u>State Agencies</u> | | | | | |
| DSS - Office of Community Services | \$48,874 | \$0 | \$0 | \$0 | \$0 |
| DSS - Rehabilitation Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Corrections - Office of Youth Development | \$1,994,828 | \$0 | \$0 | \$0 | \$0 |
| Adult Probation and Parole | \$6,034,534 | \$0 | \$0 | \$0 | \$0 |
| DPS - Office of Management & Finance | \$1,561,515 | \$0 | \$0 | \$18,149 | \$0 |
| DNR - Office of the Secretary | \$864,974 | \$0 | \$0 | \$0 | \$0 |
| DNR - Office of Conservation | \$76,850 | \$0 | \$0 | \$0 | \$0 |
| DNR - Office of Mineral Resource | \$36,392 | \$0 | \$0 | \$0 | \$0 |
| DNR - Office of Coastal Restoration | \$4,395 | \$0 | \$0 | \$0 | \$0 |
| | | | | | |
| Department of Revenue | \$203,755,477 | \$0 | \$6,101,208 | \$0 | \$0 |
| Louisiana Tax Commission | \$126,714 | \$0 | \$0 | \$0 | \$0 |
| Department of Labor | \$0 | \$70,880 | \$0 | \$218,594 | \$0 |
| Department of Wildlife & Fisheries - Mgmt/Finance | \$2,260,899 | \$0 | \$539,414 | \$0 | \$550 |
| LA School for Math, Science, and Arts | \$0 | \$0 | \$0 | \$0 | \$0 |
| Office of Student Financial Assistance | \$600,479 | \$0 | \$0 | \$0 | \$0 |
| LA Educational TV Authority | \$6,728 | \$0 | \$0 | \$0 | \$0 |
| New Orleans Center for Creative Arts | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department of Education - Mngt & Finance | \$11,535 | \$0 | \$0 | \$0 | \$0 |
| DOE - Subgrantee Assistance | \$8,845 | \$343,735 | \$0 | \$0 | \$0 |
| DOE - Special School District | \$7,267 | \$0 | \$0 | \$0 | \$0 |
| State Employees' Group Benefits Program | \$1,137,438 | \$0 | \$0 | \$0 | \$0 |
| Office of Risk Management | \$12,916 | \$0 | \$0 | \$0 | \$0 |
| Administrative Services | \$537 | \$0 | \$0 | \$0 | \$0 |
| LA Property Assistance Agency | \$3,000 | \$0 | \$0 | \$0 | \$0 |
| Federal Property Assistance | \$8,130 | \$0 | \$0 | \$0 | \$0 |
| Office of Telecommunications Management | \$6,399 | \$0 | \$0 | \$0 | \$0 |
| Prison Enterprises | \$13,899 | \$0 | \$0 | \$0 | \$0 |
| Flight Maintenance Operations | \$0 | \$0 | \$0 | \$0 | \$0 |
| Department of Environmental Quality | \$4,045,092 | \$0 | \$0 | \$0 | \$0 |

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 3/31/2001

| Agency | Agency In-House | Attorney General | Private Collection Agency | Other | Amount Under Protest |
|---------------------------------|----------------------------|-----------------------------|--|--------------|-------------------------------------|
| <u>State Agencies</u> | | | | | |
| LA Tax Free Shopping Commission | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total | | | | | |
| <u>State Agencies</u> | \$405,242,036 | \$43,196,344 | \$10,528,959 | \$1,179,781 | \$550 |
| Grand Total | \$481,572,747 | \$48,279,579 | \$15,788,177 | \$1,516,504 | \$320,976 |

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 GASB Statement 14.

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 uncollectibles 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 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.

Comparison of 12-31-2000 & 03-31-2001 Quarterly Accounts Receivable Reports

A comparison of the Accounts Receivable Report for the quarters ending 12-31-2000 & 03-31-2001 was performed:

Gross Accounts Receivable decreased by approximately 4% due to a decrease in Current Receivables this quarter.

There was an approximate 2% increase in Estimated Uncollectibles. The amount of older uncollectible receivables increased due to a decrease in write-offs.

There was an 1% increase in Gross Receivables over 180 days old this quarter due to an increase in Current Receivables and aging of receivables.

Write-Offs increased by approximately 61%.

In more detail, analyzed generally those with an increase or decrease of more than 10%:

Under Boards & Commissions:

Board of Embalmers - Gross Receivables decrease by approximately 77% due to a decrease in current receivables.

Contractors Licensing Board - Gross Receivables decreased by approximately 43% due to a decrease in current receivables.

Board of Medical Examiners – Gross Receivables decreased by 25% due to a decrease in current receivables.

State Plumbing Board of LA – Gross Receivables decreased by 45% due to a decrease in current receivables and increase in collections.

LA Used Motor Vehicle & Parts – Gross Receivables increased by 41% due to an increase in current receivables and a decrease in collections.

LA State Board of Veterinary Medicine – Gross Receivables increased by 52% due to an increase in current receivables and a decrease in collections.

Significant changes in Colleges & Universities were:

LSU-Baton Rouge - Gross Receivables decreased by 61% due to a decrease in current receivables and an increase in collections.

LSU-Alexandria - Gross Receivables decreased by 15% due to a decrease in current receivables.

UNO - Gross Receivables increased by 12% due to an increase in current receivables. LSU Health Sciences Center – Gross Receivables increased by 21%, accounts over 180 days increased by 39%. Uncollectibles increased by 40% and write-offs increased by 2%.

LSU Eunice - Gross Receivables decreased by 92% due to a decrease in current receivables and an increase in collections.

LSU-Shreveport – Gross Receivables increased by 34% due to an increase in current receivables.

Pennington Biomedical Center – Gross Receivables increased by 91% due to an increase in current receivables.

LSUHSC – HCSD - Gross Receivables increased by 8% due to an increase in current receivables. Accounts Over 180 days past due increased by 14% due to a decrease in collections. Uncollectibles increased by 8% due to aging of receivables and an decrease in collections. Write-offs increased by 18%.

Southern – Gross Receivables decreased by 76% due to a decrease in current receivables and an increase in collections.

Nicholls - Gross Receivables decreased by 82% due to a decrease in current receivables and an increase in collections.

Grambling – Gross Receivables decreased by 29% due to a decrease in current receivables.

McNeese – Gross Receivables decreased by 73% due to a decrease in current receivables and an increase in collections.

University of LA @ Monroe – Gross Receivables increased by 12% due to a increase in current receivables.

Northwestern - Gross Receivables increased by 14% due to an increase in current receivables.

Southeastern- Gross Receivables decreased by 31% due to a decrease in current receivables.

Delgado - Gross Receivables increased 56% due to an increase in current receivables.

Nunez- Gross Receivables decreased by 27% due to a decrease in current receivables.

Bossier - Gross Receivables decreased by 38% due to a decrease in current receivables.

Significant changes in State Agencies:

Division of Administration – Gross Receivables increased by 36% due to an increase in current receivables.

Department of Military Affairs – Gross Receivables decreased by 44% due to a decrease in current receivables.

LA Stadium & Exposition District – Gross Receivables increased significantly due to an increase in current receivables and a decrease in collections.

Dept of Veterans Affairs – Gross Receivables increased significantly due to an increase in current receivables.

LA War Veterans Home – Gross Receivables decreased by 29% due to a decrease in

current receivables.

Office of Elderly Affairs -- Gross Receivables decreased by 43% due to a decrease in current receivables.

Secretary of State – Gross Receivables decreased by 85% due to a decrease in current receivables.

Commissioner of Elections – Gross Receivables increased significantly due to an increase in current receivables.

Commissioner of Insurance – Gross Receivables decreased by 24% due to a decrease in current receivables.

Department of Economic Development -

LA State Racing Commission – Gross Receivables decreased by 23 due to a decrease in current receivables.

Office of Financial Institutions - Gross Receivables decreased by 94% due to a decrease in current receivables.

LA Economic Corporation - Gross Receivables decreased by 84% due to a decrease in current receivables.

LA State Board of Cosmetology – Gross Receivables increased by 27% due to an increase in current receivables.

Department of Health & Hospitals- Gross Receivables increased 13% due to an increase in current receivables.

Adult Probation & Parole – Gross Receivables decreased by 32% due to a decrease in current receivables.

LA Tax Commission – Gross Receivables decreased by 20% due to a decrease in current receivables.

Department of Labor - Gross Receivables decreased by 31% due to a decrease in current receivables.

LA School for Math, Science, and Arts – Gross Receivable decreased by 99% due to a decrease in current receivables and an increase in collections.

LETA – Gross receivables increased by 35% due to an increase in current receivables.

Group Benefits – Gross Receivables decreased by 23% due to a decrease in current receivables.

Administrative Services - Gross Receivables decreased by 26% due to a decrease in current receivables.

LA Property Asst. – Gross Receivables increased by 42% due to an increase in collections and a decrease in current receivables.

Federal Property Assistance - Gross Receivables decreased by 40% due to a decrease in current receivables.

Office of Telecommunications – Gross Receivables increased 54% due to an increase in current receivables and a decrease in collections.

Prison Enterprises - Gross Receivables decreased 41% due to a decrease in current receivables and an increase in collections.

Flight Maintenance Operations – Gross Receivables increased significantly due to an increase in current receivables.

Department of Environmental Quality - Gross Receivables decreased by 35% due to a decrease in current receivables.

LA Tax Free Shopping Commission – Gross Receivables decreased by 27% due to a decrease in current receivables.

AR COMPARISON FOR FY 2001

| ENTITY NAME | THIRD QUARTER | | | |
|---|---------------|-------------|---------|---------|
| | 12/31/2000 | 3/31/2001 | INC/DEC | PERCENT |
| SCHEDULE OF GROSS RECEIVABLES | | | | |
| Gross Receivables | 842,461,575 | 808,522,622 | DECR | -4% |
| LESS: Estimated Uncollectibles | 359,429,724 | 364,982,300 | INCR | 2% |
| Net Receivables | 483,031,851 | 443,540,322 | DECR | -8% |
| Gross Receivables over 180 Days Past Due as a Percentage | 541,148,334 | 547,477,983 | INCR | 1% |
| Authorized Write-offs This Quarter | 28,167,439 | 45,333,917 | INCR | 61% |
| BOARDS & COMMISSIONS | | | | |
| Board of Certified Public Accountants | 10 | 426 | INCR | 4160% |
| Board of Embalmers | 12,220 | 2,750 | DECR | -77% |
| Contractors Licensing Board | 21,051 | 11,935 | DECR | -43% |
| Board of Medical Examiners | 583,874 | 439,839 | DECR | -25% |
| State Plumbing Board of LA | 3,565 | 1,960 | DECR | -45% |
| La Used Motor Vehicle & Parts | 39,945 | 56,464 | INCR | 41% |
| Accts Over 180 days | 22,515 | 22,030 | DECR | -2% |
| La State Board of Veterinary Med | 1,065 | 1,624 | INCR | 52% |
| COLLEGES & UNIVERSITIES | | | | |
| LSU-Baton Rouge | 44,332,934 | 17,285,329 | DECR | -61% |
| LSU-Alexandra | 125,573 | 107,151 | DECR | -15% |
| University of New Orleans | 2,329,730 | 2,603,156 | INCR | 12% |
| LSU Health Sciences Center | 71,111,684 | 86,189,767 | INCR | 21% |
| Accts Over 180 days | 20,536,732 | 28,599,998 | INCR | 39% |
| Uncollectibles | 47,424,926 | 66,422,116 | INCR | 40% |
| Write-offs | 20,814,842 | 21,163,370 | INCR | 2% |
| LSU-Eunice | 1,226,577 | 98,168 | DECR | -92% |
| LSU-Shreveport | 362,705 | 485,306 | INCR | 34% |
| Pennington Biomedical Research | 471,889 | 902,120 | INCR | 91% |
| LSU Health Sciences Center - HCSD | 91,466,288 | 98,938,830 | INCR | 8% |
| Accts Over 180 days | 34,415,815 | 39,231,510 | INCR | 14% |
| Uncollectibles | 76,201,375 | 82,243,632 | INCR | 8% |
| Write-offs | 2,739,957 | 3,244,380 | INCR | 18% |
| Southern Board of Supervisors | 14,924,796 | 3,561,231 | DECR | -76% |
| Nicholls State University | 8,038,750 | 1,419,412 | DECR | -82% |
| Grambling State University | 4,892,328 | 3,486,567 | DECR | -29% |
| LA Tech University | 1,265,043 | 1,251,889 | DECR | -1% |
| McNeese State University | 9,740,037 | 2,582,046 | DECR | -73% |
| University of LA - Monroe | 1,283,208 | 1,440,939 | INCR | 12% |

AR COMPARISON FOR FY 2001

THIRD QUARTER

| ENTITY NAME | 12/31/2000 | 3/31/2001 | INC/DEC | PERCENT |
|-------------------------------------|------------|-----------|---------|---------|
| Northwestern State University | 2,372,629 | 2,706,762 | INCR | 14% |
| Southeastern LA University | 3,579,233 | 2,464,046 | DECR | -31% |
| University of LA - Lafayette | - | 212,521 | INCR | #DIV/0! |
| Delgado Community College | 1,423,309 | 2,216,083 | INCR | 56% |
| Nunez Community College | 307,978 | 225,541 | DECR | -27% |
| Bossier Parish Community College | 1,166,639 | 718,530 | DECR | -38% |
| River Parishes Community College | - | 10 | INCR | #DIV/0! |
| LCTCS - Louisiana Technical College | 262,866 | 263,760 | N/C | 0% |
| La Universities Marine Consortium | 99,274 | 77,294 | DECR | -22% |

STATE AGENCIES

| | | | | |
|--|-------------|-------------|------|---------|
| Executive Office | 443 | - | DECR | -100% |
| Division of Administration | 3,158 | 4,281 | INCR | 36% |
| Department of Military Affairs | 1,840 | 1,032 | DECR | -44% |
| Office of Lifelong Learning | - | 1,313 | INCR | #DIV/0! |
| LA Stadium & Exposition District | 276,772 | 954,798 | INCR | 245% |
| LA Commission on Law Enforcement | - | - | | #DIV/0! |
| Department of Veterans Affairs | 1,806 | 4,911 | INCR | 172% |
| LA War Veterans Home | 11,913 | 8,452 | DECR | -29% |
| Office of Elderly Affairs | 17,355 | 9,955 | DECR | -43% |
| Secretary of State | 58,199 | 8,934 | DECR | -85% |
| Office of Attorney General | 47,376,205 | 42,760,654 | DECR | -10% |
| Commissioner of Elections | 262,615 | 688,710 | INCR | 162% |
| State Treasurer | 13,011 | 14,163 | INCR | 9% |
| Public Service Commission | 32,380 | 32,747 | INCR | 1% |
| Agriculture and Forestry | 3,609,001 | 3,461,602 | DECR | -4% |
| Commissioner of Insurance | 376,559 | 286,652 | DECR | -24% |
| DED - La State Racing Commission | 93,754 | 71,746 | DECR | -23% |
| DED - Office of Financial Institutions | 1,306,217 | 80,390 | DECR | -94% |
| DED - LA Economic Corporation | 183,220 | 28,627 | DECR | -84% |
| DED- LA State Bd of Costemology | 3,825 | 4,850 | INCR | 27% |
| Dept of Culture, Recreation & Tourism | 15,827 | 16,539 | INCR | 4% |
| Dept of Transportation & Development | 12,767,511 | 13,732,870 | INCR | 8% |
| Department of Health & Hospitals | 133,119,300 | 149,962,445 | INCR | 13% |
| DSS - Office of Family Support | 65,069,869 | 64,959,652 | N/C | 0% |
| DSS - Office of Community Services | 57,982 | 58,449 | INCR | 1% |
| DSS - Rehabilitation Services | 18,850 | 20,246 | INCR | 7% |
| Corrections - Office of Youth Dev | 2,312,373 | 2,189,804 | DECR | -5% |
| Adult Probation and Parole | 13,094,261 | 8,852,833 | DECR | -32% |
| DPS- Office of Mngt and Finance | 3,235,373 | 3,213,048 | DECR | -1% |
| DNR - Office of the Secretary | 904,232 | 898,764 | DECR | -1% |
| DNR- Office of Conservation | 243,645 | 316,785 | INCR | 30% |
| DNR - Office of Mineral Resources | 848 | 125,052 | INCR | 14647% |
| DNR - Office of Coastal Restoration | 14,194 | 19,814 | INCR | 40% |
| Department of Revenue | 272,804,883 | 268,827,918 | DECR | -1% |

AR COMPARISON FOR FY 2001

| ENTITY NAME | THIRD QUARTER | | | |
|--|----------------------|----------------------|---------|---------|
| | 12/31/2000 | 3/31/2001 | INC/DEC | PERCENT |
| Louisiana Tax Commission | 252,664 | 201,217 | DECR | -20% |
| Department of Labor | 4,761,202 | 3,276,065 | DECR | -31% |
| Dept of Wildlife & Fisheries - Mngt | 3,047,271 | 3,040,072 | N/C | 0% |
| LA School for Math, Science & Arts | 37,220 | 450 | DECR | -99% |
| Office of Student Financial Assistance | 625,146 | 633,575 | INCR | 1% |
| LA Educational TV Authority | 230,779 | 149,369 | DECR | -35% |
| Board of Regents | - | - | | #DIV/0! |
| New Orleans Center - Creative Arts | - | 125 | INCR | #DIV/0! |
| Department of Education - Mngt | 14,485 | 13,295 | DECR | -8% |
| DOE - Subgrantee Assistance | 387,025 | 352,580 | DECR | -9% |
| DOE - Special School District | 8,323 | 7,267 | DECR | -13% |
| State Employees' Group Benefits | 1,909,342 | 1,468,278 | DECR | -23% |
| Office of Risk Management | 14,922 | 14,922 | N/C | 0% |
| Administrative Services | 6,496 | 4,793 | DECR | -26% |
| LA Property Assistance Agency | 21,919 | 31,117 | INCR | 42% |
| Federal Property Assistance | 39,719 | 23,860 | DECR | -40% |
| Office of Telecommunications | 807,910 | 371,525 | DECR | -54% |
| Administrative Support | 332 | - | DECR | -100% |
| Prison Enterprise | 455,107 | 266,245 | DECR | -41% |
| Flight Maintenance Operations | 5,382 | 11,163 | INCR | 107% |
| Department of Environmental Quality | 10,910,129 | 7,145,518 | DECR | -35% |
| Office of Legislative Auditors | - | - | | #DIV/0! |
| LA Tax Free Shopping Commission | 193,581 | 141,694 | DECR | -27% |
| GRAND TOTAL | 1,044,617,737 | 1,049,449,658 | | |
| RE - ADJUST GRAND TOTAL | 842,461,575 | 808,522,622 | | |

**** DID NOT RECEIVE REPORT!