



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

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

July 21, 2003

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, 2003. 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. In addition, Baton Rouge Community College is not included because that institution 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 Collections Activity for Accounts Receivable Over 180 days by Agency.

LSU Health Sciences Center reported \$9,190,972 in write-offs for this quarter. This amount represents approximately 39% of the total write-offs reported.

The Honorable Jay Dardenne
Page 2
July 21, 2003

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,

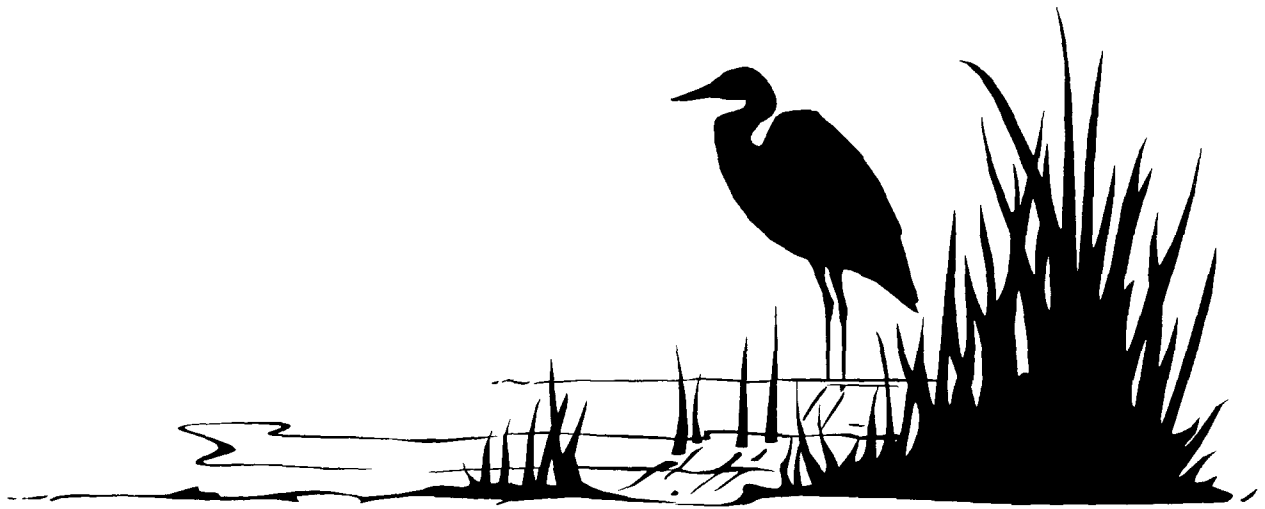
A handwritten signature in black ink, appearing to read 'M. Drennen', written in a cursive style.

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, 2003

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

TABLE OF CONTENTS

Background.....1

Schedule of Gross Receivables.....2

Schedule of Gross Receivables, Amounts Past Due, Uncollectibles,
and Write-offs by Agency.....3

Schedule of Collections Activity for Accounts Receivable Over
180 Days by Agency.....7

Notes to the Receivables Report.....11

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 3/31/2003

Gross Receivables \$ 760,854,315

Less: Estimated Uncollectibles \$ 267,934,725

Net Receivables \$ 492,919,590

Gross Receivables Over 180 Days Past Due \$ 492,092,341

Past Due As A Percentage of Gross Receivables 64.68%

Authorized Write-Offs This Quarter \$ 23,738,916

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 3/31/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 16,288	\$ 0	0%	\$ 0	0
Board of Embalmers and Funeral Directors	52,255	11,370	22%	0	0
State Licensing Board for Contractors	0	0	#DIV/0!	0	0
LA State Board of Medical Examiners	362,562	71,110	20%	0	0
State Plumbing Board of LA	0	0	#DIV/0!	0	0
LA Used Motor Vehicle & Parts Commission	38,023	38,023	100%	0	0
LA State Board of Veterinary Medicine	2,246	0	0%	0	0
Total Boards & Commissions	\$ 471,374	\$ 120,503	26%	0	0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 17,411,361	\$ 4,881,326	28%	\$ 499,153	0
LSU - Alexandria	287,919	161,636	56%	1,500	0
University of New Orleans	5,307,646	3,250,220	61%	0	0
LSU Health Sciences Center - New Orleans	6,578,093	2,094,904	32%	1,529,897	292,342
LSU - Eunice	440,594	132,831	30%	15,417	0
LSU - Shreveport	670,575	160,851	24%	0	0
Pennington Biomedical Research Center	1,235,888	405	0%	0	0
LSU Health Sciences Center - HCSD	61,923,292	15,943,590	26%	49,283,211	5,942,468
LSU Health Sciences Center - Shreveport	36,699,470	11,555,630	31%	22,438,348	8,898,630
Baton Rouge Community College	0	0	#DIV/0!	0	0
Southern University Board of Supervisors	4,636,793	3,513,983	76%	425,448	0
Nicholls State University	1,703,393	1,085,624	64%	45,909	0
Grambling State University	5,215,706	4,372,790	84%	0	0
Louisiana Tech University	1,234,054	411,296	33%	198,760	1,169
McNeese State University	4,666,381	2,362,677	51%	1,137,305	5,625
University of Louisiana @ Monroe	1,226,470	1,135,339	93%	0	0
Northwestern State University	2,822,554	1,474,557	52%	631,924	6,617
Southeastern Louisiana University	3,544,585	2,210,027	62%	1,179,179	0
University of Louisiana @ Lafayette	64,875	0	0%	0	0
Delgado Community College	2,294,691	758,428	33%	0	26,533

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 3/31/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Nunez Community College	120,960	95,226	79%	0	0
Bossier Parish Community College	528,850	293,391	55%	5,289	74,365
River Parishes Community College	70,033	10	0%	817	0
Louisiana Delta Community College	40,166	20,777	52%	20,715	0
LCTCS - Louisiana Technical College	680,980	36,982	5%	16,630	0
Louisiana Universities Marine Consortium	16,624	5,613	34%	5,590	0
Total Colleges & Universities	\$ 159,421,953	\$ 55,958,113	35%	\$ 77,435,092	\$ 15,247,749
<u>State Agencies</u>					
Office of the Governor	\$ 16	\$ 0	0%	\$ 0	\$ 0
Mental Health Advocacy Service	20	0	0%	0	0
LA Manufactured Housing Commission	476	0	0%	0	0
Division of Administration	0	0	#DIV/0!	0	0
Department of Military Affairs	1,045	0	0%	0	0
Office of Women's Services	1,725	1,725	100%	0	0
Louisiana Stadium & Exposition District	220,675	84,823	38%	0	0
Department of Veterans Affairs	7,556	0	0%	0	0
Louisiana War Veterans Home	7,820	0	0%	0	0
Office of Elderly Affairs	0	0	#DIV/0!	0	0
Secretary of State	35,270	408	1%	0	0
Office of Attorney General	36,144,230	36,043,751	100%	0	4,976,063
Commissioner of Elections	269,019	260,960	97%	0	0
State Treasurer	9,289	0	0%	0	0
Public Service Commission	29,615	22,596	76%	0	0
Agriculture and Forestry	3,446,222	482,792	14%	531,117	1,387
Department of Insurance	1,102,966	705,674	64%	867,717	23,674
DED - LA Economic Development Corporation	569,957	567,065	99%	0	0
Louisiana State Racing Commission	87,875	9,765	11%	9,015	0
Office of Financial Institutions	5,775	0	0%	0	0
Louisiana State Board of Cosmetology	3,863	2,373	61%	0	0
Department of Culture, Recreation, and Tourism	20,600	19,458	94%	19,862	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 3/31/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Department of Transportation & Development	26,609,854	15,865,314	60%	0	66,633
Department of Health and Hospitals	146,432,357	98,425,118	67%	35,156,518	2,714,118
DSS- Office of Family Support	12,656,149	11,893,294	94%	0	2,000
DSS - Office of Community Services	105,372	79,066	75%	88,085	0
DSS - Rehabilitation Services	25,637	0	0%	0	0
Corrections - Office of Youth Development	3,534,122	3,256,973	92%	3,052,928	0
Adult Probation and Parole	15,886,469	12,592,803	79%	11,839,659	0
Department of Public Safety	3,043,417	1,550,420	51%	76,790	0
DNR - Office of the Secretary	1,405,430	1,397,470	99%	419,835	0
DNR - Office of Conservation	457,360	198,745	43%	103,443	0
DNR - Office of Mineral Resources	538,357	247,457	46%	85,343	0
DNR - Office of Coastal Restoration	26,765	10,860	41%	5,109	0
Department of Revenue	324,436,508	235,633,183	73%	130,162,683	0
Louisiana Tax Commission	158,098	114,848	73%	0	0
Department of Labor	10,434,548	8,063,283	77%	3,099,127	0
Department of Wildlife and Fisheries	2,409,386	2,243,548	93%	3,215	0
Louisiana School for Math, Science, & the Arts	515	0	0%	0	0
Office of Student Financial Assistance	758,304	720,533	95%	596,209	0
Louisiana Educational Television Authority	184,128	8,537	5%	2,500	0
DOE - Management and Finance	8,206	6,186	75%	0	0
DOE - Subgrantee Assistance	117,370	117,370	100%	0	0
DOE - Special School District	1,875	1,875	100%	0	0
Office of Group Benefits	1,119,062	1,043,172	93%	0	706,807
Administrative Services	7,596	1,747	23%	0	0
Louisiana Property Assistance Agency	94,520	127	0%	0	0
Federal Property Assistance Agency	107,218	21,862	20%	0	0
Office of Telecommunications Management	424,874	12,913	3%	2,124	485
Prison Enterprises	564,468	9,720	2%	14,211	0
Flight Maintenance Operations	7,837	0	0%	0	0
Department of Environmental Quality	7,253,597	4,295,911	59%	4,364,143	0
Louisiana Tax Free Shopping Commission	187,575	0	0%	0	0

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 3/31/2003**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Total State Agencies	\$ 600,960,988	\$ 436,013,725	73%	\$ 190,499,633	\$ 8,491,167
Grand Total	\$ 760,854,315	\$ 492,092,341	1	\$ 267,934,725	\$ 23,738,916

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 3/31/2003**

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	1,000	10,370
State Licensing Board for Contractors	0	0	0	0	0
LA State Board of Medical Examiners	71,110	0	0	0	0
State Plumbing Board of LA	0	0	0	0	0
LA Used Motor Vehicle & Parts Commission	38,023	0	0	0	0
LA State Board of Veterinary Medicine	0	0	0	0	0
Total Boards & Commissions	\$ 109,133	\$ 0	0	1,000	10,370
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 3,166,151	\$ 0	\$ 1,715,175	\$ 0	0
LSU - Alexandria	56,626	0	105,010	0	0
University of New Orleans	3,250,220	0	0	0	0
LSU Health Sciences Center - New Orleans	1,380,816	0	714,088	0	0
LSU - Eunice	1,166	0	131,665	0	0
LSU - Shreveport	74,245	0	86,606	0	0
Pennington Biomedical Research Center	405	0	0	0	0
LSU Health Sciences Center - HCSD	14,959,979	983,611	0	0	0
LSU Health Sciences Center - Shreveport	11,555,630	0	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University Board of Supervisors	1,584,627	1,929,356	0	0	0
Nicholls State University	1,085,624	0	0	0	0
Grambling State University	4,372,790	0	0	0	0
Louisiana Tech University	37,202	0	374,094	0	0
McNeese State University	883,088	134,997	1,344,592	0	0
University of Louisiana @ Monroe	361,029	0	774,310	0	0
Northwestern State University	239,820	0	1,234,737	0	0
Southeastern Louisiana University	2,044,651	156,393	909	8,074	0
University of Louisiana @ Lafayette	0	0	0	0	0
Delgado Community College	758,428	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 3/31/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Nunez Community College	48,300	0	46,926	0	0
Bossier Parish Community College	293,391	0	0	0	0
River Parishes Community College	10	0	0	0	0
Louisiana Delta Community College	1,827	0	18,950	0	0
LCTCS - Louisiana Technical College	36,982	0	0	0	0
Louisiana Universities Marine Consortium	5,613	0	0	0	0
Total Colleges & Universities	\$ 46,198,620	\$ 3,204,357	\$ 6,547,062	\$ 8,074	\$ 0
<u>State Agencies</u>					
Executive Office	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mental Health Advocacy Service	0	0	0	0	0
LA Manufactured Housing Commission	0	0	0	0	0
Division of Administration	0	0	0	0	0
Department of Military Affairs	0	0	0	0	0
Office of Women's Services	1,725	0	0	0	0
Louisiana Stadium & Exposition District	84,823	0	0	0	0
Department of Veterans Affairs	0	0	0	0	0
Louisiana War Veterans Home	0	0	0	0	0
Office of Elderly Affairs	0	0	0	0	0
Secretary of State	408	0	0	0	0
Office of Attorney General	0	36,043,751	0	0	0
Commissioner of Elections	17,684	243,276	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	22,596	0	0	0	0
Agriculture and Forestry	482,792	0	0	0	0
Department of Insurance	705,674	0	0	0	0
DED - LA Economic Development Corporation	567,065	0	0	0	0
Louisiana State Racing Commission	9,765	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	2,373	0	0	0	0
Department of Culture, Recreation, and Tourism	19,458	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 3/31/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Department of Transportation & Development	15,164,100	0	701,214	0	0
Department of Health and Hospitals	86,207,201	0	12,217,917	0	0
DSS- Office of Family Support	11,893,294	0	0	0	0
DSS - Office of Community Services	79,066	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	3,256,973	0	0	0	0
Adult Probation and Parole	12,592,803	0	0	0	0
Department of Public Safety	1,550,420	0	0	0	0
DNR - Office of the Secretary	1,397,470	0	0	0	0
DNR - Office of Conservation	198,745	0	0	0	0
DNR - Office of Mineral Resources	247,457	0	0	0	0
DNR - Office of Coastal Restoration	10,860	0	0	0	0
Department of Revenue	228,911,307	0	6,721,876	0	0
Louisiana Tax Commission	114,848	0	0	0	0
Department of Labor	1,792,777	70,880	6,057,538	142,088	0
Department of Wildlife and Fisheries	1,746,514	0	422,044	74,765	225
Louisiana School for Math, Science, & the Arts	0	0	0	0	0
Office of Student Financial Assistance	720,533	0	0	0	0
Louisiana Educational Television Authority	8,537	0	0	0	0
DOE - Management and Finance	6,186	0	0	0	0
DOE - Subgrantee Assistance	117,370	0	0	0	0
DOE - Special School District	1,875	0	0	0	0
Office of Group Benefits	1,043,172	0	0	0	0
Administrative Services	1,747	0	0	0	0
Louisiana Property Assistance Agency	127	0	0	0	0
Federal Property Assistance Agency	21,862	0	0	0	0
Office of Telecommunications Management	12,913	0	0	0	0
Prison Enterprises	9,720	0	0	0	0
Flight Maintenance Operations	0	0	0	0	0
Department of Environmental Quality	4,295,911	0	0	0	0
Louisiana Tax Free Shopping Commission	0	0	0	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 3/31/2003**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Total State Agencies	\$ 373,318,151	\$ 36,357,907	\$ 26,120,589	\$ 216,853	\$ 225
Grand Total	\$ 419,625,904	\$ 39,562,264	\$ 32,667,651	\$ 225,927	\$ 10,595