



State of Louisiana

**DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER**

M. J. AMIKE® FOSTER, JR.
GOVERNOR

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

February 26, 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 September 30, 2000. 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 \$18,177,331 in write-offs for this quarter. This amount represents approximately 71% of the total write-offs reported.

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The Honorable Jay Dardenne
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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,

Mark C. Drennen
Commissioner of Administration

MCD/FHK/kbp

Enclosure

c: Ms. Katherine Porche
Mr. Whitman Kling

STATE OF LOUISIANA
Schedule of Gross Receivables
For the Quarter Ended 9/30/2000

Gross Receivables	\$775,795,694
Less: Estimated Uncollectibles	\$361,016,699
Net Receivables	\$414,778,995

Gross Receivables Over 180 Days Past Due	\$488,987,522
Past Due as A Percentage of Gross Receivables	63%

Authorized Write-Offs This Quarter	\$25,507,794
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STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 9/30/2000

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Embalmers and Funeral Directors	\$16,720	\$0	0	\$0	\$0
Contractors Licensing Board	\$15,506	\$0	0	\$0	\$0
Board of Medical Examiners	\$416,908	\$1,998	0	\$0	\$0
State Plumbing Board of LA	\$1,185	\$1,185	100	\$0	\$0
LA Used Motor Vehicle & Parts Commission	\$23,150	\$21,868	94	\$0	\$0
LA State Board of Veterinary Medicine	\$105	\$0	0	\$0	\$0
Total					
Boards & Commissions	\$473,574	\$25,051	5	\$0	\$0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$22,119,547	\$4,110,872	19	\$451,314	\$0
LSU - Alexandria	\$173,496	\$84,692	49	\$5,000	\$0
University of New Orleans	\$7,285,442	\$1,248,619	17	\$0	\$0
LSU Health Sciences Center	\$70,164,418	\$19,528,521	28	\$53,085,608	\$18,177,331
LSU - Eunice	\$148,706	\$39,481	27	\$6,295	\$0
LSU - Shreveport	\$906,664	\$185,214	20	\$0	\$0
Pennington Biomedical Research Center	\$802,385	\$21,620	3	\$0	\$0
LSU Health Sciences Center - HSCD	\$96,881,990	\$33,034,733	34	\$80,840,892	\$2,394,488
Southern Board of Supervisors	\$2,961,814	\$1,434,003	48	\$1,001,762	\$0
Nicholls State University	\$2,640,723	\$601,116	23	\$601,116	\$0
Grambling State University	\$6,333,416	\$2,948,845	47	\$3,019,850	\$0
LA Tech University	\$1,309,816	\$174,606	13	\$142,104	\$0
McNeese State University	\$3,422,990	\$1,242,516	36	\$273,840	\$510

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 9/30/2000

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Colleges & Universities</u>					
University of Louisiana @ Monroe	\$1,798,597	\$1,076,045	60	\$1,016,540	\$0
Northwestern State University	\$6,312,799	\$843,635	13	\$660,092	\$280
Southeastern LA University	\$3,629,906	\$1,042,505	29	\$446,030	\$0
Delgado Community College	\$4,531,883	\$2,376,696	52	\$0	\$0
Nunez Community College	\$450,155	\$190,089	42	\$107,195	\$0
Bossier Parish Community College	\$959,610	\$330,265	34	\$9,596	\$0
Louisiana Technical College	\$41,452	\$250	1	\$0	\$0
LA Universities Marine Consortium	\$12,507	\$3,928	31	\$2,011	\$0
Total					
Colleges & Universities	\$232,888,316	\$70,518,251	30	\$141,669,245	\$20,572,609
<u>State Agencies</u>					
Division of Administration	\$3,354	\$0	0	\$0	\$0
Department of Military Affairs	\$149	\$0	0	\$0	\$0
LA Stadium & Exposition District	\$69,504	\$14,646	21	\$0	\$0
Department of Veterans Affairs	\$3,228	\$0	0	\$0	\$0
LA War Veterans Home	\$10,109	\$0	0	\$0	\$0
Office of Elderly Affairs	\$18,655	\$16,485	88	\$5,000	\$0
Secretary of State	\$5,875	\$5,168	88	\$0	\$0
Office of the Attorney General	\$43,627,632	\$43,567,244	100	\$0	\$3,610,787
Department of Elections & Registration	\$491,897	\$215,081	44	\$0	\$0
State Treasurer	\$13,021	\$13,021	100	\$0	\$0
Public Service Commission	\$54,628	\$41,393	76	\$0	\$0

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 9/30/2000

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
Agriculture and Forestry	\$3,454,684	\$476,205	14	\$482,749	\$813
Department of Insurance	\$493,690	\$414,635	84	\$421,554	\$212,373
DED - LA State Racing Commission	\$92,978	\$6,545	7	\$5,435	\$0
DED - Office of Financial Institutions	\$109,725	\$0	0	\$0	\$0
DED - LA Economic Corporation	\$20,626	\$0	0	\$0	\$0
DED - LA State Board of Cosmetology	\$3,240	\$1,400	43	\$565	\$0
Dept of Culture, Recreation & Tourism	\$15,481	\$14,515	94	\$15,007	\$0
Dept of Transportation & Development	\$12,375,813	\$9,804,649	79	\$2,111	\$14,095
Department of Health and Hospitals	\$108,728,452	\$70,932,605	65	\$16,223,643	\$1,051,568
DSS - Office of Family Support	\$64,446,417	\$56,677,475	88	\$56,110,911	\$44,437
DSS - Office of Community Services	\$61,495	\$46,052	75	\$50,867	\$0
DSS - Rehabilitation Services	\$18,810	\$0	0	\$0	\$0
Corrections - Office of Youth Development	\$2,181,890	\$2,006,620	92	\$1,890,900	\$0
Adult Probation and Parole	\$11,975,058	\$9,384,328	78	\$8,839,765	\$0
DPS - Office of Managment & Finance	\$2,423,364	\$1,666,082	69	\$78,155	\$0
DNR - Office of the Secretary	\$22,821	\$14,218	62	\$5,015	\$0
DNR - Office of Conservation	\$159,364	\$157,984	99	\$47,518	\$0
DNR - Office of Mineral Resource	\$1,058	\$752	71	\$251	\$0
DNR - Office of Coastal Restoration	\$11,738	\$3,079	26	\$1,582	\$0
Department of Revenue	\$256,367,179	\$208,674,668	81	\$129,209,438	\$0
Louisiana Tax Commission	\$163,172	\$135,294	83	\$0	\$0

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 9/30/2000

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
Not used	\$754,704	\$295,299	39	\$226,042	\$0
Department of Wildlife & Fisheries - Mgmt/Finance	\$2,873,069	\$2,688,371	94	\$0	\$1,015
LA School for Math, Science, and Arts	\$2,342	\$0	0	\$0	\$0
Office of Student Financial Assistance	\$617,791	\$585,098	95	\$418,241	\$40
LA Educational TV Authority	\$181,428	\$12,178	7	\$508	\$0
Department of Education - Mngt & Finance	\$15,431	\$14,746	96	\$0	\$0
DOE - Subgrantee Assistance	\$506,999	\$506,999	100	\$0	\$0
DOE - Special School District	\$7,502	\$7,502	100	\$0	\$0
State Employees' Group Benefits Program	\$1,849,035	\$1,611,304	87	\$0	\$16
Office of Risk Management	\$14,922	\$12,266	82	\$0	\$0
Administrative Services	\$6,245	\$536	9	\$0	\$0
LA Property Assistance Agency	\$60,874	\$1,029	2	\$1,029	\$0
Federal Property Assistance	\$59,101	\$5,664	10	\$0	\$0
Office of Telecommunications Management	\$527,380	\$558	0	\$2,637	\$41
Administrative Support	\$332	\$0	0	\$0	\$0
Prison Enterprises	\$427,378	\$4,829	1	\$5,299	\$0
Flight Maintenance Operations	\$4,414	\$0	0	\$0	\$0
Department of Environmental Quality	\$26,981,641	\$8,407,697	31	\$5,303,232	\$0
LA Tax Free Shopping Commission	\$118,109	\$0	0	\$0	\$0
Total State Agencies	\$542,433,804	\$418,444,220	77	\$219,347,454	\$4,935,185
Grand Total	\$775,795,694	\$488,987,522	63	\$361,016,699	\$25,507,794

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 9/30/2000

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Boards & Commissions</u>					
Board of Embalmers and Funeral Directors	\$0	\$0	\$0	\$0	\$0
Contractors Licensing Board	\$0	\$0	\$0	\$0	\$0
Board of Medical Examiners	\$1,998	\$0	\$0	\$0	\$0
State Plumbing Board of LA	\$665	\$0	\$0	\$520	\$0
LA Used Motor Vehicle & Parts Commission	\$1,142	\$0	\$0	\$4,994	\$15,732
LA State Board of Veterinary Medicine	\$0	\$0	\$0	\$0	\$0
Total					
<u>Boards & Commissions</u>	\$3,805	\$0	\$0	\$5,514	\$15,732
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$2,955,629	\$0	\$1,045,260	\$109,983	\$0
LSU - Alexandria	\$45,037	\$0	\$39,655	\$0	\$0
University of New Orleans	\$1,058,284	\$0	\$190,335	\$0	\$0
LSU Health Sciences Center	\$18,784,818	\$0	\$427,259	\$0	\$316,444
LSU - Eunice	\$1,217	\$0	\$38,264	\$0	\$0
LSU - Shreveport	\$2,476	\$0	\$182,738	\$0	\$0
Pennington Biomedical Research Center	\$21,620	\$0	\$0	\$0	\$0
LSU Health Sciences Center - HSCD	\$26,539,383	\$6,495,350	\$0	\$0	\$0
Southern Board of Supervisors	\$1,434,003	\$0	\$0	\$0	\$0
Nicholls State University	\$601,116	\$0	\$0	\$0	\$0
Grambling State University	\$260,618	\$2,688,227	\$0	\$0	\$0
LA Tech University	\$37,206	\$0	\$137,400	\$0	\$0
McNeese State University	\$685,533	\$167,451	\$389,532	\$0	\$0
University of Louisiana @ Monroe	\$902,076	\$0	\$173,969	\$0	\$0
Northwestern State University	\$418,615	\$0	\$425,020	\$0	\$0
Southeastern LA University	\$611,984	\$277,542	\$143,881	\$9,098	\$0
Delgado Community College	\$1,018,427	\$0	\$1,358,269	\$0	\$0
Nunez Community College	\$22,958	\$0	\$167,131	\$0	\$0
Bossier Parish Community College	\$330,265	\$0	\$0	\$0	\$0

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 9/30/2000

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Colleges & Universities</u>					
Louisiana Technical College	\$250	\$0	\$0	\$0	\$0
LA Universities Marine Consortium	\$3,928	\$0	\$0	\$0	\$0
Total					
<u>Colleges & Universities</u>	\$55,735,443	\$9,628,570	\$4,718,713	\$119,081	\$316,444
<u>State Agencies</u>					
Division of Administration	\$0	\$0	\$0	\$0	\$0
Department of Military Affairs	\$0	\$0	\$0	\$0	\$0
LA Stadium & Exposition District	\$14,646	\$0	\$0	\$0	\$0
Department of Veterans Affairs	\$0	\$0	\$0	\$0	\$0
LA War Veterans Home	\$0	\$0	\$0	\$0	\$0
Office of Elderly Affairs	\$16,485	\$0	\$0	\$0	\$0
Secretary of State	\$5,168	\$0	\$0	\$0	\$0
Office of the Attorney General	\$0	\$43,567,244	\$0	\$0	\$0
Department of Elections & Registration	\$215,082	\$0	\$0	\$0	\$0
State Treasurer	\$13,021	\$0	\$0	\$0	\$0
Public Service Commission	\$41,393	\$0	\$0	\$0	\$0
Agriculture and Forestry	\$476,205	\$0	\$0	\$0	\$0
Department of Insurance	\$414,635	\$0	\$0	\$0	\$0
DED - LA State Racing Commission	\$6,545	\$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	\$1,400	\$0	\$0	\$0	\$0
Dept of Culture, Recreation & Tourism	\$14,515	\$0	\$0	\$0	\$0
Dept of Transportation & Development	\$9,103,434	\$0	\$701,215	\$0	\$0
Department of Health and Hospitals	\$68,670,947	\$0	\$2,261,658	\$0	\$0
DSS - Office of Family Support	\$56,677,475	\$0	\$0	\$0	\$0
DSS - Office of Community Services	\$46,052	\$0	\$0	\$0	\$0
DSS - Rehabilitation Services	\$0	\$0	\$0	\$0	\$0

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 9/30/2000

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>State Agencies</u>					
Corrections - Office of Youth Development	\$2,006,620	\$0	\$0	\$0	\$0
Adult Probation and Parole	\$9,384,328	\$0	\$0	\$0	\$0
DPS - Office of Managment & Finance	\$1,666,082	\$0	\$0	\$0	\$0
DNR - Office of the Secretary	\$14,218	\$0	\$0	\$0	\$0
DNR - Office of Conservation	\$157,984	\$0	\$0	\$0	\$0
DNR - Office of Mineral Resource	\$752	\$0	\$0	\$0	\$0
DNR - Office of Coastal Restoration	\$3,079	\$0	\$0	\$0	\$0
Department of Revenue	\$202,779,799	\$0	\$5,894,869	\$0	\$0
Louisiana Tax Commission	\$135,294	\$0	\$0	\$0	\$0
Not used	\$82,331	\$70,881	\$0	\$142,087	\$0
Department of Wildlife & Fisheries - Mgmt/Finance	\$2,163,079	\$0	\$524,743	\$0	\$549
LA School for Math, Science, and Arts	\$0	\$0	\$0	\$0	\$0
Office of Student Financial Assistance	\$585,098	\$0	\$0	\$0	\$0
LA Educational TV Authority	\$12,178	\$0	\$0	\$0	\$0
Department of Education - Mngt & Finance	\$14,746	\$0	\$0	\$0	\$0
DOE - Subgrantee Assistance	\$8,845	\$498,154	\$0	\$0	\$0
DOE - Special School District	\$7,502	\$0	\$0	\$0	\$0
State Employees' Group Benefits Program	\$1,611,304	\$0	\$0	\$0	\$0
Office of Risk Management	\$12,266	\$0	\$0	\$0	\$0
Administrative Services	\$536	\$0	\$0	\$0	\$0
LA Property Assistance Agency	\$1,029	\$0	\$0	\$0	\$0
Federal Property Assistance	\$5,664	\$0	\$0	\$0	\$0
Office of Telecommunications Management	\$558	\$0	\$0	\$0	\$0
Administrative Support	\$0	\$0	\$0	\$0	\$0
Prison Enterprises	\$4,829	\$0	\$0	\$0	\$0
Flight Maintenance Operations	\$0	\$0	\$0	\$0	\$0
Department of Environmental Quality	\$8,407,697	\$0	\$0	\$0	\$0

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 9/30/2000

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>	\$364,782,821	\$44,136,279	\$9,382,485	\$142,087	\$549
Grand Total	\$420,522,069	\$53,764,849	\$14,101,198	\$266,682	\$332,725