



**State of Louisiana**  
DIVISION OF ADMINISTRATION  
**OFFICE OF THE COMMISSIONER**

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

**MARK C. DRENNEN**  
COMMISSIONER OF ADMINISTRATION

May 1, 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 December 31, 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 \$20,814,842 in write-offs for this quarter. This amount represents approximately 74% of the total write-offs reported.

The Honorable Jay Dardenne  
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May 1, 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,



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 12/31/2000**

Gross Receivables	\$842,461,575
Less: Estimated Uncollectibles	\$359,429,724
Net Receivables	\$483,031,851
Gross Receivables Over 180 Days Past Due	\$541,148,334
Past Due as A Percentage of Gross Receivables	64%
Authorized Write-Offs This Quarter	\$28,167,439

**STATE OF LOUISIANA**  
**Schedule of Gross Receivables, Amounts Past Due,**  
**Uncollectibles, and Write-Offs by Agency**  
**For The Quarter Ended 12/31/2000**

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	\$10	\$0	0	\$0	\$0
Board of Embalmers and Funeral Directors	\$12,220	\$0	0	\$0	\$1,000
Contractors Licensing Board	\$21,051	\$0	0	\$0	\$420
Board of Medical Examiners	\$583,874	\$1,543	0	\$0	\$0
State Plumbing Board of LA	\$3,565	\$1,185	33	\$0	\$0
LA Used Motor Vehicle & Parts Commission	\$39,945	\$22,515	56	\$0	\$0
LA State Board of Veterinary Medicine	\$1,065	\$0	0	\$0	\$0
<b>Total</b>					
<b>Boards &amp; Commissions</b>	<b>\$661,730</b>	<b>\$25,243</b>	<b>4</b>	<b>\$0</b>	<b>\$1,420</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$44,332,934	\$4,431,310	10	\$451,314	\$0
LSU - Alexandria	\$125,573	\$84,580	67	\$5,000	\$0
University of New Orleans	\$2,329,730	\$1,152,169	49	\$0	\$0
LSU Health Sciences Center	\$71,111,684	\$20,536,732	29	\$47,424,926	\$20,814,842
LSU - Eunice	\$1,226,577	\$42,562	3	\$6,295	\$0
LSU - Shreveport	\$362,705	\$91,399	25	\$0	\$0
Pennington Biomedical Research Center	\$471,889	\$21,046	4	\$0	\$0
LSU Health Sciences Center - HSCD	\$91,466,288	\$34,415,815	38	\$76,201,375	\$2,739,957
Southern Board of Supervisors	\$14,924,796	\$1,927,501	13	\$886,994	\$145,389
Nicholls State University	\$8,038,750	\$619,604	8	\$619,604	\$0
Grambling State University	\$4,892,328	\$2,928,814	60	\$3,019,850	\$0
LA Tech University	\$1,265,043	\$232,403	18	\$103,056	\$31,647

**STATE OF LOUISIANA**  
**Schedule of Gross Receivables, Amounts Past Due,**  
**Uncollectibles, and Write-Offs by Agency**  
**For The Quarter Ended 12/31/2000**

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<b><u>Colleges &amp; Universities</u></b>					
McNeese State University	\$9,740,037	\$1,352,464	14	\$212,547	\$2,179
University of Louisiana @ Monroe	\$1,283,208	\$1,092,861	85	\$936,553	\$0
Northwestern State University	\$2,372,629	\$1,043,842	44	\$829,073	\$12,828
Southeastern LA University	\$3,579,233	\$257,410	7	\$163,028	\$0
Delgado Community College	\$1,423,309	\$673,776	47	\$0	\$0
Nunez Community College	\$307,978	\$223,213	72	\$103,816	\$0
Bossier Parish Community College	\$1,166,639	\$283,183	24	\$11,666	\$0
Louisiana Technical College	\$262,866	\$797	0	\$265	\$0
LA Universities Marine Consortium	\$99,274	\$4,012	4	\$2,012	\$0
<b>Total</b>					
<b>Colleges &amp; Universities</b>	<b>\$260,783,470</b>	<b>\$71,415,493</b>	<b>27</b>	<b>\$130,977,374</b>	<b>\$23,746,842</b>
<b><u>State Agencies</u></b>					
Executive Office	\$443	\$0	0	\$0	\$0
Division of Administration	\$3,158	\$3,070	97	\$0	\$0
Department of Military Affairs	\$1,840	\$0	0	\$0	\$0
LA Stadium & Exposition District	\$276,772	\$26,285	9	\$0	\$0
Department of Veterans Affairs	\$1,806	\$0	0	\$0	\$0
LA War Veterans Home	\$11,913	\$0	0	\$0	\$0
Office of Elderly Affairs	\$17,355	\$14,885	86	\$5,000	\$2,990
Secretary of State	\$58,199	\$5,168	9	\$0	\$0
Office of the Attorney General	\$47,376,205	\$47,285,292	100	\$0	\$3,536,166
Department of Elections & Registration	\$262,615	\$206,991	79	\$0	\$0

**STATE OF LOUISIANA**  
**Schedule of Gross Receivables, Amounts Past Due,**  
**Uncollectibles, and Write-Offs by Agency**  
**For The Quarter Ended 12/31/2000**

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<b><u>State Agencies</u></b>					
State Treasurer	\$13,011	\$8,201	63	\$0	\$0
Public Service Commission	\$32,380	\$31,116	96	\$0	\$0
Agriculture and Forestry	\$3,609,001	\$499,884	14	\$531,908	\$0
Department of Insurance	\$376,559	\$244,500	65	\$254,402	\$1,879
DED - LA State Racing Commission	\$93,754	\$6,545	7	\$5,370	\$0
DED - Office of Financial Institutions	\$1,306,217	\$0	0	\$0	\$0
DED - LA Economic Corporation	\$183,220	\$0	0	\$0	\$0
DED - LA State Board of Cosmetology	\$3,825	\$2,400	63	\$1,065	\$0
Dept of Culture, Recreation & Tourism	\$15,827	\$15,008	95	\$15,482	\$0
Dept of Transportation & Development	\$12,767,511	\$9,767,175	77	\$5,872	\$4,141
Department of Health and Hospitals	\$133,119,300	\$113,722,046	85	\$19,201,452	\$715,048
DSS - Office of Family Support	\$65,069,869	\$57,220,904	88	\$56,715,058	\$19,563
DSS - Office of Community Services	\$57,982	\$48,190	83	\$46,429	\$0
DSS - Rehabilitation Services	\$18,850	\$0	0	\$0	\$0
Corrections - Office of Youth Development	\$2,312,373	\$2,123,014	92	\$2,001,631	\$0
Adult Probation and Parole	\$13,094,261	\$10,046,899	77	\$9,456,711	\$0
DPS - Office of Managment & Finance	\$3,235,373	\$1,633,666	50	\$82,578	\$0
DNR - Office of the Secretary	\$904,232	\$13,638	2	\$179,510	\$0
DNR - Office of Conservation	\$243,645	\$59,647	24	\$36,290	\$0
DNR - Office of Mineral Resource	\$848	\$745	88	\$223	\$0
DNR - Office of Coastal Restoration	\$14,194	\$0	0	\$1,513	\$0
Department of Revenue	\$272,804,883	\$213,830,705	78	\$132,666,188	\$0

**STATE OF LOUISIANA**  
**Schedule of Gross Receivables, Amounts Past Due,**  
**Uncollectibles, and Write-Offs by Agency**  
**For The Quarter Ended 12/31/2000**

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<b><u>State Agencies</u></b>					
Louisiana Tax Commission	\$252,664	\$149,427	59	\$0	\$0
Department of Labor	\$4,761,202	\$213,128	4	\$226,042	\$0
Department of Wildlife & Fisheries - Mgmt/Finance	\$3,047,271	\$2,763,898	91	\$0	\$0
LA School for Math, Science, and Arts	\$37,220	\$0	0	\$0	\$0
Office of Student Financial Assistance	\$625,146	\$585,619	94	\$479,360	\$0
LA Educational TV Authority	\$230,779	\$12,178	5	\$508	\$0
Department of Education - Mngt & Finance	\$14,485	\$11,810	82	\$0	\$0
DOE - Subgrantee Assistance	\$387,025	\$387,025	100	\$0	\$0
DOE - Special School District	\$8,323	\$8,323	100	\$0	\$0
State Employees' Group Benefits Program	\$1,909,342	\$1,167,481	61	\$0	\$139,387
Office of Risk Management	\$14,922	\$12,691	85	\$0	\$0
Administrative Services	\$6,496	\$456	7	\$0	\$0
LA Property Assistance Agency	\$21,919	\$629	3	\$629	\$0
Federal Property Assistance	\$39,719	\$4,163	10	\$0	\$0
Office of Telecommunications Management	\$807,910	\$4,148	1	\$4,040	\$3
Administrative Support	\$332	\$332	100	\$0	\$0
Prison Enterprises	\$455,107	\$13,019	3	\$5,739	\$0
Flight Maintenance Operations	\$5,382	\$575	11	\$0	\$0
Department of Environmental Quality	\$10,910,129	\$7,556,722	69	\$6,529,350	\$0

**STATE OF LOUISIANA**  
**Schedule of Gross Receivables, Amounts Past Due,**  
**Uncollectibles, and Write-Offs by Agency**  
**For The Quarter Ended 12/31/2000**

<b>Agency</b>	<b>Gross Receivables</b>	<b>Over 180 Days Past Due</b>	<b>% of Receivables Past Due</b>	<b>Uncollectibles</b>	<b>Write-Offs</b>
<b><u>State Agencies</u></b>					
LA Tax Free Shopping Commission	\$193,581	\$0	0	\$0	\$0
<b>Total</b>					
<b>State Agencies</b>	<b>\$581,016,375</b>	<b>\$469,707,598</b>	<b>81</b>	<b>\$228,452,350</b>	<b>\$4,419,177</b>
<b>Grand Total</b>	<b>\$842,461,575</b>	<b>\$541,148,334</b>	<b>64</b>	<b>\$359,429,724</b>	<b>\$28,167,439</b>



**STATE OF LOUISIANA**  
**Schedule of Collections Activity for Accounts Receivable**  
**Over 180 Days by Agency**  
**For the Quarter Ended 12/31/2000**

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	\$0	\$0	\$0	\$0	\$0
Board of Embalmers and Funeral Directors	\$0	\$0	\$0	\$0	\$0
Contractors Licensing Board	\$0	\$0	\$0	\$0	\$0
Board of Medical Examiners	\$1,543	\$0	\$0	\$0	\$0
State Plumbing Board of LA	\$95	\$1,090	\$0	\$0	\$0
LA Used Motor Vehicle & Parts Commission	\$1,789	\$0	\$0	\$4,994	\$15,732
LA State Board of Veterinary Medicine	\$0	\$0	\$0	\$0	\$0
<b>Total</b>					
<b><u>Boards &amp; Commissions</u></b>	<b>\$3,427</b>	<b>\$1,090</b>	<b>\$0</b>	<b>\$4,994</b>	<b>\$15,732</b>
<b><u>Colleges &amp; Universities</u></b>					
LSU - Baton Rouge	\$3,318,922	\$0	\$1,027,945	\$84,443	\$0
LSU - Alexandria	\$45,235	\$0	\$39,345	\$0	\$0
University of New Orleans	\$961,834	\$0	\$190,335	\$0	\$0
LSU Health Sciences Center	\$19,786,628	\$0	\$433,660	\$0	\$316,444
LSU - Eunice	\$1,464	\$0	\$41,098	\$0	\$0
LSU - Shreveport	\$13,045	\$0	\$78,354	\$0	\$0
Pennington Biomedical Research Center	\$21,046	\$0	\$0	\$0	\$0
LSU Health Sciences Center - HSCD	\$28,304,347	\$6,111,468	\$0	\$0	\$0
Southern Board of Supervisors	\$1,927,501	\$0	\$0	\$0	\$0
Nicholls State University	\$619,604	\$0	\$0	\$0	\$0
Grambling State University	\$240,587	\$2,688,227	\$0	\$0	\$0
LA Tech University	\$35,961	\$0	\$196,442	\$0	\$0
McNeese State University	\$562,439	\$217,309	\$572,716	\$0	\$0
University of Louisiana @ Monroe	\$834,625	\$0	\$258,236	\$0	\$0
Northwestern State University	\$51,700	\$0	\$992,142	\$0	\$0
Southeastern LA University	\$191,044	\$36,291	\$26,093	\$3,982	\$0
Delgado Community College	\$673,776	\$0	\$0	\$0	\$0
Nunez Community College	\$34,697	\$0	\$185,537	\$0	\$2,979
Bossier Parish Community College	\$283,183	\$0	\$0	\$0	\$0

**STATE OF LOUISIANA**  
**Schedule of Collections Activity for Accounts Receivable**  
**Over 180 Days by Agency**  
**For the Quarter Ended 12/31/2000**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<b><u>Colleges &amp; Universities</u></b>					
Louisiana Technical College	\$797	\$0	\$0	\$0	\$0
LA Universities Marine Consortium	\$4,012	\$0	\$0	\$0	\$0
<b>Total</b>					
<b><u>Colleges &amp; Universities</u></b>	\$57,912,447	\$9,053,295	\$4,041,903	\$88,425	\$319,423
<b><u>State Agencies</u></b>					
Executive Office	\$0	\$0	\$0	\$0	\$0
Division of Administration	\$3,070	\$0	\$0	\$0	\$0
Department of Military Affairs	\$0	\$0	\$0	\$0	\$0
LA Stadium & Exposition District	\$26,285	\$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	\$14,885	\$0	\$0	\$0	\$0
Secretary of State	\$5,168	\$0	\$0	\$0	\$0
Office of the Attorney General	\$0	\$47,285,292	\$0	\$0	\$0
Department of Elections & Registration	\$206,991	\$0	\$0	\$0	\$0
State Treasurer	\$8,201	\$0	\$0	\$0	\$0
Public Service Commission	\$31,116	\$0	\$0	\$0	\$0
Agriculture and Forestry	\$499,884	\$0	\$0	\$0	\$0
Department of Insurance	\$244,500	\$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	\$2,400	\$0	\$0	\$0	\$0
Dept of Culture, Recreation & Tourism	\$15,008	\$0	\$0	\$0	\$0
Dept of Transportation & Development	\$9,065,960	\$0	\$701,215	\$0	\$0
Department of Health and Hospitals	\$110,317,168	\$0	\$3,404,878	\$0	\$0
DSS - Office of Family Support	\$57,220,904	\$0	\$0	\$0	\$0
DSS - Office of Community Services	\$48,190	\$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 12/31/2000**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<b><u>State Agencies</u></b>					
Corrections - Office of Youth Development	\$2,123,014	\$0	\$0	\$0	\$0
Adult Probation and Parole	\$10,046,899	\$0	\$0	\$0	\$0
DPS - Office of Managment & Finance	\$1,615,517	\$0	\$0	\$18,149	\$0
DNR - Office of the Secretary	\$13,638	\$0	\$0	\$0	\$0
DNR - Office of Conservation	\$59,647	\$0	\$0	\$0	\$0
DNR - Office of Mineral Resource	\$745	\$0	\$0	\$0	\$0
DNR - Office of Coastal Restoration	\$0	\$0	\$0	\$0	\$0
Department of Revenue	\$207,755,061	\$0	\$6,075,644	\$0	\$0
Louisiana Tax Commission	\$149,427	\$0	\$0	\$0	\$0
Department of Labor	\$160	\$70,870	\$0	\$142,098	\$0
Department of Wildlife & Fisheries - Mgmt/Finance	\$2,241,568	\$0	\$521,232	\$0	\$1,098
LA School for Math, Science, and Arts	\$0	\$0	\$0	\$0	\$0
Office of Student Financial Assistance	\$585,619	\$0	\$0	\$0	\$0
LA Educational TV Authority	\$12,178	\$0	\$0	\$0	\$0
Department of Education - Mngt & Finance	\$11,810	\$0	\$0	\$0	\$0
DOE - Subgrantee Assistance	\$8,845	\$378,180	\$0	\$0	\$0
DOE - Special School District	\$8,323	\$0	\$0	\$0	\$0
State Employees' Group Benefits Program	\$1,167,481	\$0	\$0	\$0	\$0
Office of Risk Management	\$12,691	\$0	\$0	\$0	\$0
Administrative Services	\$456	\$0	\$0	\$0	\$0
LA Property Assistance Agency	\$629	\$0	\$0	\$0	\$0
Federal Property Assistance	\$4,163	\$0	\$0	\$0	\$0
Office of Telecommunications Management	\$4,148	\$0	\$0	\$0	\$0
Administrative Support	\$332	\$0	\$0	\$0	\$0
Prison Enterprises	\$13,019	\$0	\$0	\$0	\$0
Flight Maintenance Operations	\$575	\$0	\$0	\$0	\$0
Department of Environmental Quality	\$7,556,722	\$0	\$0	\$0	\$0

**STATE OF LOUISIANA**  
**Schedule of Collections Activity for Accounts Receivable**  
**Over 180 Days by Agency**  
**For the Quarter Ended 12/31/2000**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<b><u>State Agencies</u></b>					
LA Tax Free Shopping Commission	\$0	\$0	\$0	\$0	\$0
<b>Total</b>					
<b><u>State Agencies</u></b>	\$411,108,942	\$47,734,342	\$10,702,969	\$160,247	\$1,098
<b>Grand Total</b>	\$469,024,816	\$56,788,727	\$14,744,872	\$253,666	\$336,253