



STATE OF LOUISIANA
RECEIVABLES REPORT

FOR THE QUARTER ENDED December 31, 2002

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 12/31/2002

Gross Receivables	\$ 805,682,231
Less: Estimated Uncollectibles	\$ 274,915,763
Net Receivables	\$ 530,766,468

Gross Receivables Over 180 Days Past Due	\$ 465,255,640
Past Due As A Percentage of Gross Receivables	58%

Authorized Write-Offs This Quarter	\$ 17,300,981
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STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2002

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 12,867	\$ 0	0%	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	20,870	0	0%	0	0
State Licensing Board for Contractors	7,444	0	0%	0	835
LA State Board of Medical Examiners	350,842	99,347	28%	0	0
State Plumbing Board of LA	645	155	24%	0	0
LA Used Motor Vehicle & Parts Commission	38,922	38,922	100%	0	0
LA State Board of Veterinary Medicine	11,471	0	0%	0	0
Total Boards & Commissions	\$ 443,061	\$ 138,424	31%	0	835
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 50,144,695	\$ 4,504,904	9%	\$ 499,154	\$ 0
LSU - Alexandria	239,371	166,058	69%	1,500	0
University of New Orleans	5,302,108	3,640,744	69%	0	0
LSU Health Sciences Center - New Orleans	6,421,213	2,369,198	37%	1,469,236	231,902
LSU - Eunice	110,298	104,803	95%	19,696	0
LSU - Shreveport	608,659	126,114	21%	0	0
Pennington Biomedical Research Center	925,670	9,350	1%	0	0
LSU Health Sciences Center - HSCD	67,680,235	16,637,588	25%	53,776,828	3,715,677
LSU Health Sciences Center - Shreveport	28,715,677	8,937,147	31%	18,203,868	8,392,479
Baton Rouge Community College	0	0	0%	0	0
Southern University Board of Supervisors	17,921,169	2,940,616	16%	341,119	0
Nicholls State University	5,242,101	1,024,384	20%	14,315	0
Grambling State University	11,087,972	3,925,784	35%	0	0
Louisiana Tech University	1,512,120	469,843	31%	214,151	474
McNeese State University	10,913,334	2,058,618	19%	1,714,376	14,543

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2002

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
University of Louisiana @ Monroe	1,437,764	1,043,204	73%	0	0
Northwestern State University	15,153,530	851,408	6%	632,358	9,220
Southeastern Louisiana University	17,050,430	2,094,006	12%	1,179,179	0
University of Louisiana @ Lafayette	40,060	0	0%	0	0
Delgado Community College	7,881,910	536,186	7%	0	0
Elaine P. Nunez Community College	715,699	48,957	7%	0	0
Bossier Parish Community College	1,073,694	385,057	36%	0	0
River Parishes Community College	29,223	10	0%	50	0
Louisiana Delta Community College	27,370	22,476	82%	22,476	0
LCTCS - Louisiana Technical College	0	0	0%	0	0
Louisiana Universities Marine Consortium	13,805	6,288	46%	4,484	0
Total Colleges & Universities	\$ 250,248,107	\$ 51,902,743	\$ 21%	\$ 78,092,790	\$ 12,364,295

State Agencies

Office of the Governor	\$ 0	\$ 0	\$ 0%	\$ 0	\$ 0
Mental Health Advocacy Service	20	0	0%	0	0
Louisiana Manufactured Housing Commission	76	0	0%	0	0
Division of Administration	60	0	0%	0	0
Department of Military Affairs	1,948	0	0%	0	0
Louisiana Stadium & Exposition District	235,540	106,398	45%	0	0
Department of Veterans Affairs	9,054	0	0%	0	0
Louisiana War Veterans Home	7,970	0	0%	0	0
Office of Elderly Affairs	0	0	0%	0	1,040
Secretary of State	5,669	408	7%	0	0
Office of Attorney General	38,472,966	38,318,754	100%	0	4,445,704
Commissioner of Elections	284,231	282,049	99%	0	0

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2002

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
State Treasurer	15,302	0	0%	0	0
Public Service Commission	22,711	22,146	98%	0	0
Agriculture and Forestry	3,596,894	478,998	13%	508,872	130
Department of Insurance	1,028,479	659,487	64%	751,062	0
DED - LA Economic Development Corporation	1,156,263	956,262	83%	624,762	0
Louisiana State Racing Commission	51,638	10,040	19%	7,405	0
Office of Financial Institutions	30,850	0	0%	0	0
Louisiana State Board of Cosmetology	2,933	2,053	70%	0	0
Department of Culture, Recreation, and Tourism	20,102	18,134	90%	19,458	0
Department of Transportation & Development	23,125,930	15,109,813	65%	0	33,617
Department of Health and Hospitals	116,232,200	85,045,727	73%	34,567,626	216,958
DSS- Office of Family Support	13,144,654	12,290,524	94%	10,852,473	16,486
DSS - Office of Community Services	102,094	75,992	74%	86,702	0
DSS - Rehabilitation Services	24,797	0	0%	0	0
Corrections - Office of Youth Development	3,523,891	3,274,475	93%	3,063,402	0
Adult Probation and Parole	16,407,145	12,941,026	79%	12,154,168	0
Department of Public Safety	3,012,130	1,555,613	52%	76,790	0
DNR - Office of the Secretary	1,474,230	526,510	36%	346,544	0
DNR - Office of Conservation	2,631,501	154,500	6%	294,957	0
DNR - Office of Mineral Resources	339,829	52,245	15%	56,846	0
DNR - Office of Coastal Restoration	26,069	10,025	38%	3,881	0
Department of Revenue	297,583,779	224,969,949	76%	126,908,072	0
Louisiana Tax Commission	161,592	113,483	70%	0	0
Department of Labor	10,057,238	7,608,180	76%	2,723,309	0
Department of Wildlife and Fisheries	2,344,080	2,177,704	93%	4,253	1,041
Louisiana School for Math, Science, & the Arts	0	0	0%	0	0

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 12/31/2002

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Office of Student Financial Assistance	742,427	710,347	96%	609,192	0
Louisiana Educational Television Authority	156,907	8,537	5%	2,500	0
DOE - Management and Finance	8,396	4,781	57%	0	0
DOE - Subgrantee Assistance	135,329	135,329	100%	0	0
DOE - Special School District	2,422	2,422	100%	0	0
Office of Group Benefits	1,881,303	1,436,374	76%	0	220,875
Administrative Services	11,359	1,449	13%	0	0
Louisiana Property Assistance Agency	120,238	3,566	3%	0	0
Federal Property Assistance Agency	114,659	3,139	3%	0	0
Office of Telecommunications Management	489,355	12,261	3%	2,447	0
Prison Enterprises	418,026	9,675	2%	5,289	0
Flight Maintenance Operations	10,181	0	0%	0	0
Department of Environmental Quality	15,694,610	4,126,098	26%	3,152,963	0
Louisiana Tax Free Shopping Commission	71,986	0	0%	0	0
Total					
State Agencies	\$ 554,991,063	\$ 413,214,473	\$ 74%	\$ 196,822,973	\$ 4,935,851
Grand Total	\$ 805,682,231	\$ 465,255,640	\$ 1	\$ 274,915,763	\$ 17,300,981

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2002

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
LA State Board of Medical Examiners	99,347	0	0	0	0
State Plumbing Board of LA	155	0	0	0	0
LA Used Motor Vehicle & Parts Commission	38,922	0	0	0	0
LA State Board of Veterinary Medicine	0	0	0	0	0
Total Boards & Commissions	\$ 138,424	\$ 0	0	0	0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 2,787,638	\$ 0	\$ 1,717,266	\$ 0	\$ 0
LSU - Alexandria	59,185	0	106,873	0	0
University of New Orleans	2,464,135	0	1,176,609	0	0
LSU Health Sciences Center - New Orleans	1,358,843	0	693,911	0	316,444
LSU - Eunice	1,134	0	103,669	0	0
LSU - Shreveport	16,529	0	109,585	0	0
Pennington Biomedical Research Center	9,350	0	0	0	0
LSU Health Sciences Center - HSCD	15,533,016	1,104,572	0	0	0
LSU Health Sciences Center - Shreveport	8,937,147	0	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University Board of Supervisors	1,848,122	0	1,092,494	0	0
Nicholls State University	0	0	1,024,384	0	0
Grambling State University	0	0	3,925,784	0	0
Louisiana Tech University	68,990	0	400,853	0	0
McNeese State University	678,425	139,421	1,240,772	0	0

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2002

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
University of Louisiana @ Monroe	242,379	0	800,825	0	0
Northwestern State University	745,992	0	105,416	0	0
Southeastern Louisiana University	1,927,444	158,324	2,546	5,692	0
University of Louisiana @ Lafayette	0	0	0	0	0
Delgado Community College	536,186	0	0	0	0
Elaine P. Nunez Community College	26,319	0	22,638	0	0
Bossier Parish Community College	347,567	0	37,490	0	0
River Parishes Community College	10	0	0	0	0
Louisiana Delta Community College	7,697	0	14,779	0	0
LCTCS - Louisiana Technical College	0	0	0	0	0
Louisiana Universities Marine Consortium	6,288	0	0	0	0
Total Colleges & Universities	\$ 37,602,396	\$ 1,402,317	\$ 12,575,894	\$ 5,692	\$ 316,444

State Agencies

Executive Office	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mental Health Advocacy Service	0	0	0	0	0
Louisiana 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
Louisiana Stadium & Exposition District	0	0	0	106,398	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	38,318,754	0	0	0
Commissioner of Elections	50,218	231,831	0	0	0

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2002

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
State Treasurer	0	0	0	0	0
Public Service Commission	22,146	0	0	0	0
Agriculture and Forestry	478,998	0	0	0	0
Department of Insurance	659,487	0	0	0	0
DED - LA Economic Development Corporation	956,262	0	0	0	0
Louisiana State Racing Commission	10,040	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	2,053	0	0	0	0
Department of Culture, Recreation, and Tourism	18,134	0	0	0	0
Department of Transportation & Development	14,408,599	0	701,214	0	0
Department of Health and Hospitals	78,152,804	0	6,892,923	0	0
DSS- Office of Family Support	12,290,524	0	0	0	0
DSS - Office of Community Services	75,992	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	3,274,475	0	0	0	0
Adult Probation and Parole	12,941,026	0	0	0	0
Department of Public Safety	1,555,613	0	0	0	0
DNR - Office of the Secretary	526,510	0	0	0	0
DNR - Office of Conservation	154,500	0	0	0	0
DNR - Office of Mineral Resources	52,245	0	0	0	0
DNR - Office of Coastal Restoration	10,025	0	0	0	0
Department of Revenue	218,163,170	0	6,806,779	0	0
Louisiana Tax Commission	113,483	0	0	0	0
Department of Labor	1,337,674	70,880	6,057,538	142,088	0
Department of Wildlife and Fisheries	1,688,651	0	414,063	0	74,990
Louisiana School for Math, Science, & the Arts	0	0	0	0	0

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2002

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Office of Student Financial Assistance	710,347	0	0	0	0
Louisiana Educational Television Authority	8,537	0	0	0	0
DOE - Management and Finance	4,781	0	0	0	0
DOE - Subgrantee Assistance	4,275	131,054	0	0	0
DOE - Special School District	2,422	0	0	0	0
Office of Group Benefits	1,436,374	0	0	0	0
Administrative Services	1,449	0	0	0	0
Louisiana Property Assistance Agency	3,566	0	0	0	0
Federal Property Assistance Agency	3,139	0	0	0	0
Office of Telecommunications Management	12,261	0	0	0	0
Prison Enterprises	9,675	0	0	0	0
Flight Maintenance Operations	0	0	0	0	0
Department of Environmental Quality	4,126,098	0	0	0	0
Louisiana Tax Free Shopping Commission	0	0	0	0	0
Total State Agencies	\$ 353,265,961	\$ 38,752,519	\$ 20,872,517	\$ 248,486	\$ 74,990
Grand Total	\$ 391,006,781	\$ 40,154,836	\$ 33,448,411	\$ 254,178	\$ 391,434

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.



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

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

May 12, 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 December 31, 2002. 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 and LCTCS – Louisiana Technical Colleges are not included because those institutions 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 \$8,624,381 in write-offs for this quarter. This amount represents approximately 50% of the total write-offs reported.

The Honorable Jay Dardenne
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May 12, 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 "Mark C. Drennen". The signature is stylized with a large, looping initial "M" and "C".

Mark C. Drennen
Commissioner of Administration

MCD/FHK/kbp

Enclosure

c: Ms. Katherine Porche
Mr. Whitman Kling