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**State of Nevada Controller's Office
Debt Collection Program as of April 4, 2003**

	<u>\$ Amount</u>	<u>Amount Collected</u>	<u>% Collected</u>
Accounts turned over to OSI	\$ 5,957,063.48	\$ 1,315,051.43	22.08%
Accounts turned over to RecoverMetrics	1,600,517.00	6,245.32	0.39%
Amounts collected by the Controller's Office		<u>324,608.29</u>	
 Total amount collected		 <u>\$ 1,645,905.04</u>	

Total fees paid for collection were \$154,518 of which debtors paid \$148,776.

The Controller's Office is collecting \$286.64 for each dollar paid to a collection agency.

INTERLOCAL CONTRACTS SIGNED WITH CONTROLLER'S OFFICE

1. Dept of Motor Vehicles
2. Dept of Business & Industry
3. Dept of Agriculture
4. Dept of Conservation & Natural Resources
5. Dept of Taxation
6. Private Investigators Licensing Board
7. Commission on Economic Development
8. Dept of Transportation
9. Public Employees Benefits Program
10. Commission on Ethics
11. Human Resources Welfare Division, Child Support Overpayments

**State Controller's Office Centralized Debt Collection Totals
As of April 4, 2003**

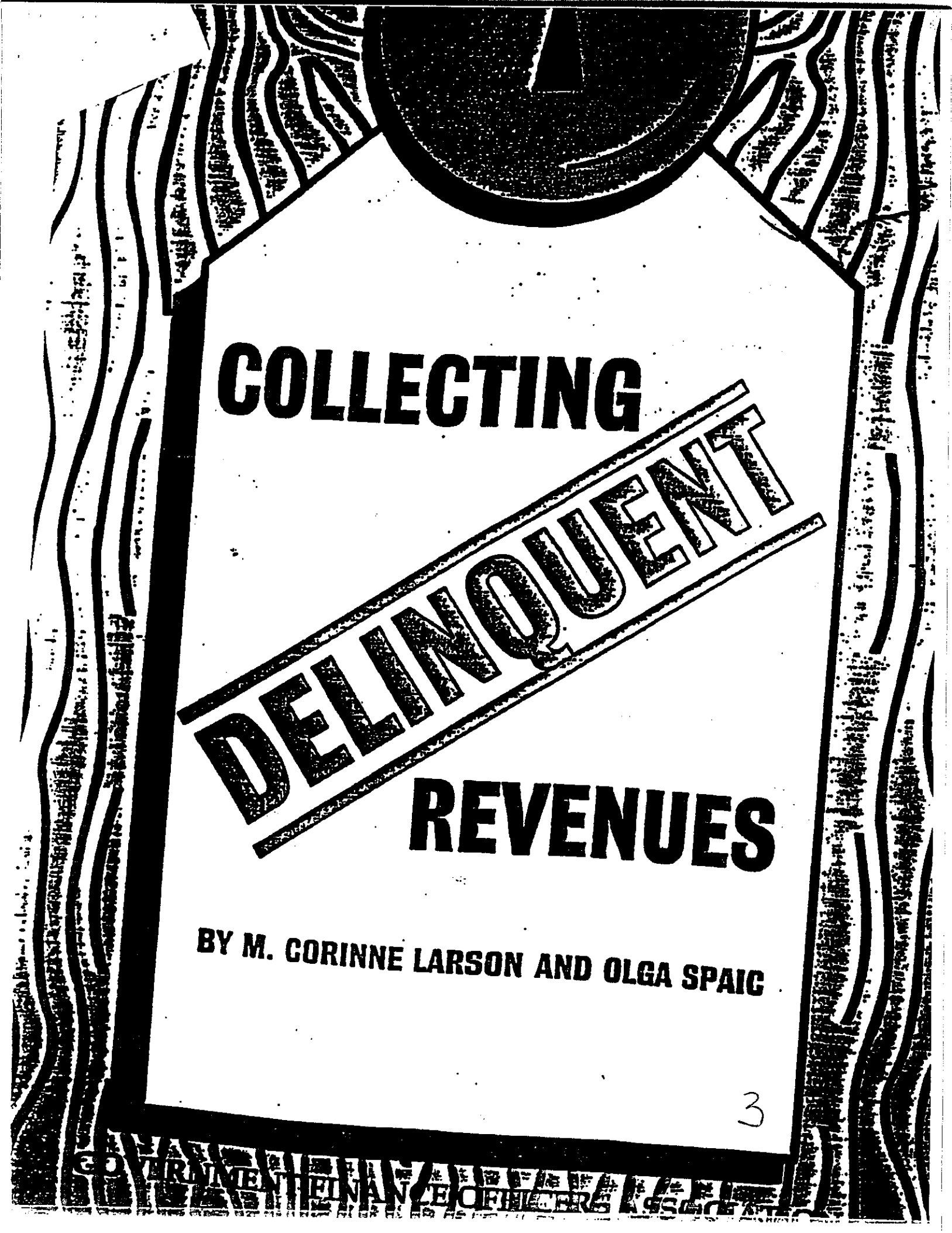
Debt Category		Amount
Warrant Offset/Vendor Hold	\$	234,532.68
Payroll	\$	34,441.92
Controller - DMV	\$	55,633.69
OSI - DMV Licenses	\$	1,311,627.82
OSI -DMV Motor Carrier)	\$	529.43
OSI - NDOT	\$	2,894.18
Recover Metrics	\$	6,245.32
Total Collected	\$	1,645,905.04

Payroll Debt Collection		Amount
Total Payroll Debt	\$	323,818.02
Total Referred to Controller	\$	162,982.44
Total Collected	\$	34,441.92
Total Referred to Collections	\$	82,176.83
Total Written Off *	\$	11,378.02

* 99% over the statute of limitations

Debt Outstanding Over 60 Days		Amount
Department of Taxation	\$	69,684,681.03
Other Agencies	\$	47,560,844.29
Internal Service Funds	\$	1,161,750.06
Total Outstanding **	\$	118,407,275.38

* As of 12/31/02 Account Receivables Quarterly Report



COLLECTING
DELINQUENT
REVENUES

BY M. CORINNE LARSON AND OLGA SPAIG

3

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Centralized Collection Programs. A key issue in the collection process, especially for larger governmental entities, is the need for centralization. A decentralized collection process often leads to a fragmented and less efficient collection operation, particularly in collecting *delinquent* revenues. Many jurisdictions have responded to this potential problem by centralizing the revenue collection function and designating overall responsibility for collecting delinquent accounts to one person in the organization, e.g., the treasurer, tax collector, finance director or, in some cases, the jurisdiction's legal department. In many instances, smaller governments already function in a cohesive manner by virtue of their size. Regardless of a government's size or other characteristics, implementation of an efficient, well-conceptualized delinquent revenue collection program will produce positive results.

Advantages of a centralized delinquent revenue collection program include:

- A dedicated staff whose primary function is collecting, who is trained in professional collection techniques, and who is familiar with federal, state, and local laws governing collection practices;
- Uniform and consistent collection efforts, often as simple as computer-generated dunning letters, that indicate the jurisdiction is serious about collecting revenues owed;
- Consolidation of accounts that combines debts of one debtor from several departments, centralizes information on a debtor who may use various names, or identifies other responsible parties;
- Offsetting a debt by reducing or eliminating the amount of a payment due, where permitted by law or custom;
- Refusal of services to citizens or groups with poor payment histories, thereby preventing a collection problem. For example, collection staff can check references or credit histories on individuals or groups requesting police and fire services for parades, concerts, etc.; and
- Economies of scale and increased efficiency which make the use of credit reporting services feasible and profitable, and increasing the accountability of staff, which results in obtaining better information when an account is opened; preventing other departments from setting up payment schedules or other payment arrangements; and referring accounts to the collection staff on a more timely basis.

Whether or not a government chooses to centralize revenue collections, it is important that overall responsibility for the collection of delinquent accounts be assigned to a single individual in the organization. Other aspects of a successful collection program include support from the top of the organization and cooperation from other departments.

STATE CONTROLLERS OFFICE RECEIVABLE SUMMARY BY AGENCY

Agency	Department/Account	Agency #	Fund Acct #	B/A	Current	31-60	Over Due 60	Total Rec Amt
02								
Agriculture		550	101		215,240.45			215,240.45
Business and Industry	Division of Industrial Relations	742	210	4680	40,679.00	76,079.98	350,854.45	467,613.43
Business and Industry	Division of Industrial Relations	742	210	4682	17,495.00	17,425.00	251,085.00	286,005.00
Business and Industry	Division of Industrial Relations	742	210	6025	67,846.14	48,629.48	4,315,601.34	4,432,076.96
Business and Industry	Division of Insurance	741	223	3817	110,314.92	74,046.06	226,897.55	411,218.53
Business and Industry	Division of Insurance	741	223	3818			18,663.74	18,663.74
Business and Industry	Real Estate Commission	748	101	9748	173,767.00	18,432.00	672,272.00	864,471.00
Business and Industry	Transportation Services Authority	751	226	3923	10,000.00	1,695.15	185,720.00	197,415.15
Colorado River Commission		690	286	4490	82,154.05			82,154.05
Colorado River Commission	Supplemental Power	690	505	4501	2,501,600.00			2,501,600.00
Colorado River Commission	505- HydroPower	690	505	4502	2,661,472.29			2,661,472.29
Colorado River Commission	Supplemental Power	690	505	4502	7,221,250.00		148,520.00	7,369,770.00
Commission on Mineral Resources	Division of Minerals	500	101	4219	42,250.00			42,250.00
Commission on Mineral Resources	Division of Minerals	500	101	4220	24,375.40			24,375.40
Conservation and Natural Resources	DCNR-Natural Heritage Program	708	101	4101	200.00		120.00	320.00
Conservation and Natural Resources	Division of Forestry-Fire	706	101	4196	26,155.08	501,307.48	76,783.71	604,246.27
Conservation and Natural Resources	Division of Forestry-Fire	706	101	4196*			26,656.05	26,656.05
Conservation and Natural Resources	Division of Forestry-Camp	706	101	4198-10	13,779.08	35,050.03	9,295.15	58,124.26
Conservation and Natural Resources	Division of Forestry-Camp	706	101	4198-12	7,534.00	6,750.08	1,178.28	15,462.36
Conservation and Natural Resources	Division of Forestry-Camp	706	101	4198-14	20,109.37	7,249.81	2,334.63	29,693.81
Conservation and Natural Resources	Division of Forestry-Camp	706	101	4198-19	16,140.48	25,477.91		41,618.39
Conservation and Natural Resources	Division of Forestry-Camp	706	101	4198-20	11,940.92	11,427.44	6,543.68	29,912.04
Conservation and Natural Resources	Division of Forestry-Camp	706	101	4198-32	15,853.47	14,344.74		30,198.21
Conservation and Natural Resources	Division of Forestry-Camp	706	101	4198-33	5,636.47	1,496.36	0.30	7,133.13
Conservation and Natural Resources	Division of Forestry-Camp	706	101	4198-34	15,071.06	43,563.27	9,353.31	67,987.64
Conservation and Natural Resources	Division of Forestry-Camp	706	101	4198-36	16,337.78	9,900.00	2,550.00	28,787.78
Conservation and Natural Resources	Division of Forestry-Camp	706	101	4198-38	4,198.40	2,699.83	600.00	9,517.97
Conservation and Natural Resources	Division of Forestry-Nursery	706	101	4235-10	15,819.88	1,411.44	1,950.00	19,181.32
Conservation and Natural Resources	Division of Forestry-Seed bank	706	101	4235-15		28,348.00		28,348.00
Conservation and Natural Resources	Division of Forestry-Py	706	101	6122		25,537.65		25,537.65
Conservation and Natural Resources	Division of State Lands	707	101	9707			29,281.24	29,281.24
Conservation and Natural Resources	Division of Water Resources	708	101	4101			59,980.00	59,980.00
Conservation and Natural Resources	Division of Water Resources	705	101	4140	200.00		120.00	320.00
Conservation and Natural Resources	Division of Water Resources	705	101	4172		33.00		33.00
Conservation and Natural Resources	Division of Water Resources	705	101	4175	4,699.32		95.00	4,699.32
Conservation and Natural Resources	Division of Water Resources	705	101	4176	6,252.75			6,252.75
Conservation and Natural Resources	Division of Water Resources	705	101	4199			25.61	25.61
Conservation and Natural Resources	Division of Water Resources	705	101	4202	6,418.30			6,418.30
Conservation and Natural Resources	Division of Water Resources	705	101	4211	508,617.26			508,617.26
Conservation and Natural Resources	Division of Water Resources	705	101	4212	9,556.06			9,556.06
Conservation and Natural Resources	Division of Water Resources	705	101	4229	17,230.85			17,230.85
Conservation and Natural Resources	Division of Water Resources	705	101	4228	9,824.01			9,824.01
Conservation and Natural Resources	Division of Water Resources	705	101	4230	9,970.58			9,970.58

15

STATE CONTROLLER'S OFFICE RECEIVABLE SUMMARY BY AGENCY

Agency	Department/Account	Agency #	Fund Acct #	B/A	Current	31-60	Over Due 60	Total Rec Amt
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4231	22,331.50	-	-	22,331.50
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4237	109,522.37	-	-	109,522.37
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4239	6,372.00	-	-	6,372.00
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4242	15,838.40	-	-	15,838.40
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4243	946.32	-	-	946.32
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4245	-	-	-	-
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4248	947.10	-	-	947.10
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4249	9,580.25	-	-	9,580.25
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4246	33.72	-	-	33.72
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4253	49,781.85	-	-	49,781.85
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4254	1,093.03	-	-	1,093.03
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4255	4,508.10	-	-	4,508.10
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4256	6,549.06	-	-	6,549.06
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4257	4,312.75	-	-	4,312.75
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4258	1,087.48	-	-	1,087.48
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4259	82.34	-	-	82.34
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4260	914.56	-	-	914.56
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4262	1,611.82	-	-	1,611.82
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4263	117.38	-	-	117.38
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4264	169.61	-	-	169.61
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4266	5,377.19	-	-	5,377.19
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4267	371.37	-	-	371.37
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	4268	-	-	-	-
Conservation and Natural Resources	12/31 Division of Water Resources	705	101	GF	-	-	-	-
Conservation and Natural Resources	12/31 Division of Wildlife	702	101	4452	-	-	1,953.53	1,953.53
Conservation and Natural Resources	12/31 Division of Wildlife	702	101	4456	45.00	-	1,040.00	1,085.00
Conservation and Natural Resources	12/31 Division of Wildlife	702	101	4458	-	7,935.00	93,244.50	101,179.50
Conservation and Natural Resources	12/31 EPA	709	101	3174	3174	-	68,434.66	68,434.66
Conservation and Natural Resources	12/31 EPA	709	101	3185	-	-	-	-
Conservation and Natural Resources	12/31 EPA	709	101	3186	-	-	63,100.00	63,100.00
Conservation and Natural Resources	12/31 NDEP/BWM	709	101	3187	276,500.00	-	-	276,500.00
Conservation and Natural Resources	12/31 EPA	709	101	3188	-	-	492,239.27	492,239.27
Conservation and Natural Resources	12/31 EPA	709	101	4147	-	-	5,000.00	5,000.00
Conservation and Natural Resources	12/31 NV State Parks	704	101	4605	-	-	50.00	50.00
Conservation and Natural Resources	12/31 NV State Parks	704	101	4162	110.00	13.00	1,844.00	1,967.00
Conservation and Natural Resources	12/31 GF Xerox fees	705	101	9705	508.00	102.60	301.00	911.60
Conservation and Natural Resources	12/31	87	741	1330	12,413.70	1,196.37	970.98	14,583.05
Department of Administration	12/31	81	101	1340	-	-	32.50	32.50
Department of Administration	12/31	82	713	1346	3,230.04	3,484.90	5,638.95	12,353.89
Department of Administration	12/31	82	710	1349	1,452.04	99.00	3,269.94	4,820.98
Department of Administration	12/31	85	715	1352	-	-	22,621.82	22,621.82
Department of Administration	12/31	82	101	1353	9,849.50	-	117.00	9,966.50
Department of Administration	12/31	84	711	1354	1,103.04	4,372.44	5,375.75	10,851.23
Department of Administration	12/31	83	718	1358	-	65.00	3,897.86	3,962.86
Department of Administration	12/31	83	101	1362	2,174.15	18,154.34	76,922.45	97,250.94
Department of Administration	12/31	82	712	1366	11,273.12	2,929.50	-	14,202.62

9

STATE CONTROLLERS OFFICE RECEIVABLE SUMMARY BY AGENCY

Agency	Department/Account	Agency #	Fund Acct #	B/A	Current	31-60	Over Due 60	Total Rec Amt
Department of Administration	12/31	83	718	6100	10,849.06	12,676.51	22,191.40	45,716.97
Department of Administration	12/31	83	718	6101	-	500.00	35,737.00	36,237.00
Department of Information Technology	12/31	181	721	1365	288,368.00	21,992.75	52,236.75	362,597.50
Department of Information Technology	12/31	182	721	1385	1,108,066.90	288,171.77	109,001.66	1,505,240.33
Department of Information Technology	12/31	185	721	1386	222,281.10	123,588.46	44,800.61	390,670.17
Department of Information Technology	12/31	186	721	1387	239,286.95	91,870.38	205,635.28	536,792.61
Department of Information Technology	12/31	187	721	1388	18,704.00	18,704.00	601,405.46	638,813.46
Department of Information Technology	12/31	183	721	1370	328,203.18	25,317.20	48,966.60	402,486.98
Department of Information Technology	12/31	184	721	1373	41,853.00	-	-	41,853.00
Department of Motor Vehicles	12/31	810	201	4711	74,106.00	6,731.00	24,264.00	105,101.00
Department of Motor Vehicles	12/31	810	201	4717	323,410.84	17,099.15	2,301,529.59	2,642,039.58
Department of Motor Vehicles	12/31	650	101	4729	8,500.00	-	-	8,500.00
Department of Motor Vehicles	12/31	810	201	4745	52,967.50	52,967.50	4,614,752.00	4,720,687.00
Department of Public Safety	12/31	650	101	4709	536.00	224.00	666.00	1,456.00
Department of Public Safety	12/31	650	101	4709	11,385.00	6,700.00	22,980.00	41,065.00
Department of Public Safety	12/31	650	101	4709	17,880.00	15,084.00	12,096.00	45,060.00
Department of Public Safety	12/31	650	101	4709	25,041.00	50,217.00	164,239.00	239,497.00
Department of Corrections	12/31	440	240	3763	1,903,142.51	-	1,587,358.11	3,490,500.62
Department of Corrections	12/31	440	240	3763	15,933.85	-	2,225.61	18,159.46
Department of Corrections	12/31	440	101	3706	782.14	2,893.95	4,035.06	7,711.15
Department of Corrections	12/31	440	101	3710	1,483.20	14.75	85.25	1,583.20
Department of Corrections	12/31	440	101	3717	849.40	-	122.50	971.90
Department of Corrections	12/31	440	525	3719	308,717.97	87,509.14	309,525.53	705,752.64
Department of Corrections	12/31	440	101	3723	711.95	-	-	711.95
Department of Corrections	12/31	440	525	3727	40,311.85	44,381.00	46,375.86	131,068.71
Department of Corrections	12/31	440	101	3759	3761	-	8.91	5,305.67
Department of Corrections	12/31	440	101	3761	3,618	-	1,212.41	5,305.67
Department of Taxation	12/31	130	101	3187	1,743.39	-	11,868.55	13,611.94
Department of Taxation	12/31	130	101	6059	6060	-	3,606.47	3,606.47
Department of Taxation	12/31	130	101	6060	3,532.13	14,407.70	26,106,360.65	26,124,300.48
Department of Taxation	12/31	130	101	6060	6060	74,690.42	-	74,690.42
Department of Taxation	12/31	130	101	6060	18,054.76	70,308.75	21,416,593.27	21,416,593.27
Department of Taxation	12/31	130	101	6062	449.32	867.91	17,991,866.84	18,080,230.35
Department of Taxation	12/31	130	101	6063	6063	-	2,302.36	3,619.59
Department of Taxation	12/31	130	608	6064	6064	-	-	-
Department of Taxation	12/31	130	101	6066	6066	-	2,237,194.89	2,237,194.89
Department of Taxation	12/31	130	101	6066	6066	-	1,189,038.03	1,189,038.03
Department of Taxation	12/31	130	101	9130	20.82	6,285.59	194,538.15	200,844.56
Department of Taxation	12/31	130	101	9130	9130	200,929.82	200,929.82	200,929.82
Department of Taxation	12/31	130	101	9130	9130	10,630.82	255,691.58	266,322.40
Department of Transportation	12/31	800	201	4660	-	-	-	-
Department of Transportation	12/31	800	201	9998	651,670.45	125,380.24	2,421,242.11	3,198,292.80
Employment, Training and Rehabilitation	12/31	901	101	3264	-	-	2,746.86	2,746.86
Employment, Training and Rehabilitation	12/31	902	205	4767	-	-	178,111.38	178,111.38
Employment, Training and Rehabilitation	12/31	902	205	4771	-	-	1,829,727.54	1,829,727.54
Employment, Training and Rehabilitation	12/31	902	205	Benefit Overpymts	-	-	10,017,790.17	10,017,790.17

STATE CONTROLLER'S OFFICE RECEIVABLE SUMMARY BY AGENCY

Agency	Department/Account	Agency #	Fund Acct #	E/A	Current	31-60	Over Due 60	Total Rec Amt
Employment, Training and Rehabilitation	Directors Office	902	205	Employer/Wage	-	-	8,739,117.32	8,739,117.32
Gaming Control		600	101	4061	-	-	1,993,241.83	1,993,241.83
Human Resources	Aging Services Senior Programs	402	101	3146	12,697.38	1,257.90	783.04	14,738.32
Human Resources	Medicare	408	101	3161	113,281.00	77,867.00	367,902.00	559,050.00
Human Resources	Medicaid	408	101	3161	174,218.00	113,273.00	593,112.00	880,603.00
Human Resources	Private Insurance	408	101	3161	25,608.00	16,512.00	94,883.00	137,003.00
Human Resources	Client Payers	408	101	3161	179,605.00	121,561.00	633,354.00	934,520.00
Human Resources	Southern Nevada Adult Mental Health	408	101	3162	207,182.00	104,584.00	1,473,135.00	1,784,901.00
Human Resources	Rural Clinics	408	101	3167	381,628.62	-	-	381,628.62
Human Resources	Special Children's Clinic	406	101	3208	157,001.00	188,285.00	145,279.00	490,565.00
Human Resources	Family Planning Project	406	101	3219	13,303.00	16,180.00	4,526.00	34,009.00
Human Resources	Community Health services	406	101	3224	3,712.00	2,543.00	3,913.00	10,168.00
Human Resources	Youth Community Services	409	101	3229	612,829.00	127,491.00	-	740,320.00
Human Resources	Desert Regional Center	408	101	3279	1,054,773.94	108,877.72	67,175.21	1,230,826.87
Human Resources	Sierra Regional - Medicaid	408	101	3280	693,569.00	-	-	693,569.00
Human Resources	Sierra Regional - Welfare TANF	408	101	3280	13,302.00	-	-	13,302.00
Human Resources	Sierra Regional - Title XX	408	101	3280	31,252.00	33,515.00	-	64,767.00
Human Resources	Insurance	409	101	3281	30,464.62	25,678.34	79,241.72	135,384.68
Human Resources	Medicaid	409	101	3281	228,583.86	228,798.62	14,489.47	471,871.95
Human Resources	Patent Collections	409	101	3281	261,123.73	257,076.86	152,284.21	670,484.80
Human Resources	Mentally Disordered Offender	408	101	3645	3,930.00	1,740.00	8,530.00	14,200.00
Human Resources	So NV Child & Adolescent Services	409	101	3646	24,661.00	32,507.00	112,076.00	169,244.00
Human Resources	Rural Clinics Collectable	408	101	3648	175,606.01	188,137.50	2,305,245.77	2,668,989.28
Human Resources	NV State Library and Archives	332	101	1052	-	-	1,951.46	1,951.46
Museums, Library and Arts	NV State Library and Archives	331	101	2891	-	312.65	6,741.55	7,054.20
Nevada Comm on Tourism & Economic Dev	Nevada Magazine	101	530	1530	45,024.67	448.16	15,887.36	61,360.19
Nevada Comm on Tourism & Economic Dev	Nevada Film Office	102	101	1527	612,779.00	-	1,800.00	1,800.00
Nevada Comm on Tourism & Economic Dev	Revolving Loan Fund	102	101	1528	612,779.00	-	-	612,779.00
Public Utilities		580	224	3920	1,050.14	69.25	238.25	1,357.64
Payroll overpayments					372,839.32	-	-	372,839.32
TOTAL					25,622,353.96	3,730,497.43	18,407,276.38	147,760,126.77

8