



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

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

January 7, 2002

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 June 30, 2001. 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, University of Louisiana @ Monroe is not included because they did not submit a quarterly report.

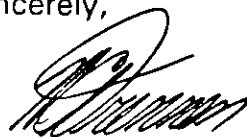
The report consists of a Schedule of Gross Receivables for the state; a Schedule of Gross Receivables, Amounts Past Due, Uncollectibles and Write-offs by Agency; and a Schedule of Collections Activity for Accounts Receivable Over 180 days by Agency.

LSU Health Sciences Center reported \$29,069,511 in write-offs for this quarter. This amount represents approximately 52% of the total write-offs reported.

The Honorable Jay Dardenne
January 7, 2002
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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,

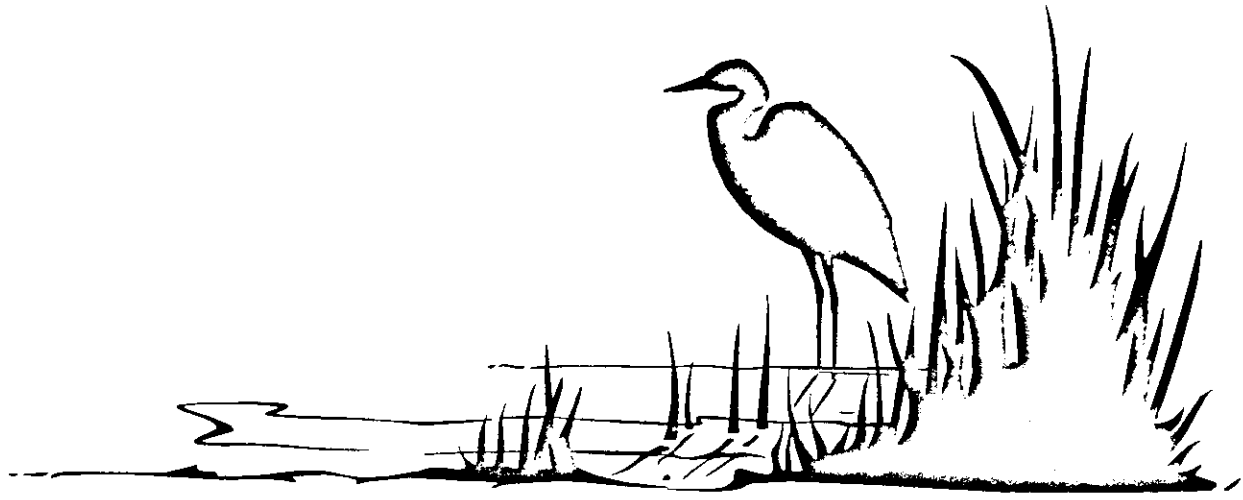


Mark C. Drennen
Commissioner of Administration

MCD/FHK/kbp

Enclosure

c: Ms. Katherine Porche
Mr. Whitman Kling



STATE OF LOUISIANA
RECEIVABLES REPORT

FOR THE QUARTER ENDED June 30, 2001

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 6/30/2001

Gross Receivables	\$816,980,013
Less: Estimated Uncollectibles	\$364,483,837
Net Receivables	\$452,496,176
Gross Receivables Over 180 Days Past Due	\$540,976,946
Past Due as A Percentage of Gross Receivables	66%
Authorized Write-Offs This Quarter	\$55,500,422

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 6/30/2001

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$621	\$0	0	\$0	\$0
State Licensing Board for Contractors	\$11,955	\$0	0	\$0	\$0
Board of Medical Examiners	\$472,540	\$117,185	25	\$0	\$0
State Plumbing Board of LA	\$2,290	\$1,135	50	\$0	\$0
LA Used Motor Vehicle & Parts Commission	\$16,040	\$16,040	100	\$0	\$39,462
LA State Board of Veterinary Medicine	\$6,430	\$0	0	\$0	\$0
Total					
Boards & Commissions	\$509,876	\$134,360	26	\$0	\$39,462
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$15,195,537	\$4,307,954	28	\$450,124	\$359,846
LSU - Alexandria	\$145,088	\$90,417	62	\$5,000	\$0
University of New Orleans	\$7,069,323	\$1,497,416	21	\$0	\$253,327
LSU Health Sciences Center	\$91,100,788	\$20,624,515	23	\$69,224,710	\$29,069,511
LSU - Eunice	\$103,365	\$44,181	43	\$9,496	\$6,323
LSU - Shreveport	\$584,490	\$112,658	19	\$0	\$40,307
Pennington Biomedical Research Center	\$771,368	\$10,500	1	\$0	\$7,674
LSU Health Sciences Center - HCSD	\$95,389,254	\$36,420,436	38	\$81,274,014	\$3,490,626
Southern Board of Supervisors	\$6,023,068	\$1,848,450	31	\$676,092	\$285,258
Nicholls State University	\$5,480,709	\$2,673,725	49	\$0	\$155,087
Grambling State University	\$3,474,943	\$3,030,969	87	\$0	\$0
LA Tech University	\$2,175,272	\$170,819	8	\$104,025	\$94,080
McNeese State University	\$2,733,993	\$1,473,824	54	\$218,719	\$387

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 6/30/2001

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Colleges & Universities</u>					
Northwestern State University	\$1,936,426	\$461,576	24	\$499,402	\$833,361
Southeastern LA University	\$2,619,684	\$1,883,736	72	\$485,763	\$0
University of Louisiana @ Lafayette	\$96,151	\$0	0	\$0	\$0
Delgado Community College	\$4,053,153	\$446,521	11	\$0	\$635,230
Nunez Community College	\$191,956	\$81,993	43	\$0	\$115,159
Bossier Parish Community College	\$398,181	\$176,792	44	\$3,981	\$44,918
River Parishes Community College	\$1,865	\$10	1	\$0	\$0
Louisiana Technical College	\$1,286,984	\$10,181	1	\$14,704	\$0
LA Universities Marine Consortium	\$32,190	\$6,703	21	\$4,628	\$0
Total					
Colleges & Universities	\$240,863,788	\$75,373,376	31	\$152,970,658	\$35,391,094
<u>State Agencies</u>					
Department of Military Affairs	\$1,400	\$0	0	\$0	\$0
LA Stadium & Exposition District	\$732,317	\$383,419	52	\$0	\$0
Department of Veterans Affairs	\$1,805	\$0	0	\$0	\$0
LA War Veterans Home	\$10,045	\$0	0	\$0	\$0
Office of Elderly Affairs	\$7,000	\$5,960	85	\$3,000	\$2,165
Secretary of State	\$55,406	\$5,168	9	\$0	\$0
Office of the Attorney General	\$33,989,919	\$33,827,355	100	\$0	\$15,776,916
Commissioner of Elections	\$708,861	\$200,564	28	\$0	\$0
State Treasurer	\$25,898	\$0	0	\$0	\$0
Public Service Commission	\$31,927	\$31,183	98	\$0	\$0

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 6/30/2001

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
Agriculture and Forestry	\$3,253,240	\$549,732	17	\$561,437	\$0
Department of Insurance	\$678,743	\$184,080	27	\$206,417	\$21,646
DED - LA State Racing Commission	\$90,190	\$6,285	7	\$6,080	\$365
DED - Office of Financial Institutions	\$82,649	\$0	0	\$0	\$0
DED - LA Economic Corporation	\$22,995	\$0	0	\$0	\$0
DED - LA State Board of Cosmetology	\$2,960	\$1,440	49	\$0	\$2,455
Dept of Culture, Recreation & Tourism	\$16,732	\$15,826	95	\$16,420	\$0
Dept of Transportation & Development	\$13,425,914	\$10,464,764	78	\$11,720	\$23,198
Department of Health and Hospitals	\$139,642,373	\$125,562,999	90	\$15,783,484	\$2,756,806
DSS - Office of Family Support	\$63,210,007	\$55,686,170	88	\$56,117,266	\$1,471,376
DSS - Office of Community Services	\$62,118	\$51,391	83	\$53,577	\$0
DSS - Rehabilitation Services	\$20,965	\$0	0	\$0	\$0
Corrections - Office of Youth Development	\$2,304,507	\$1,934,319	84	\$1,826,475	\$0
Adult Probation and Parole	\$9,044,961	\$6,091,394	67	\$5,689,521	\$0
DPS - Office of Management & Finance	\$2,998,699	\$1,438,977	48	\$59,689	\$0
DNR - Office of the Secretary	\$774,200	\$771,680	100	\$231,707	\$0
DNR - Office of Conservation	\$149,806	\$98,382	66	\$39,730	\$0
DNR - Office of Mineral Resource	\$7,032	\$2,780	40	\$1,165	\$0
DNR - Office of Coastal Restoration	\$13,884	\$11,303	81	\$3,250	\$0
Department of Revenue	\$289,161,668	\$216,488,491	75	\$126,127,049	\$0
Louisiana Tax Commission	\$219,362	\$149,524	68	\$0	\$0
Department of Labor	\$2,019,841	\$2,019,841	100	\$1,666,698	\$0

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 6/30/2001

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
Department of Wildlife & Fisheries - Mgmt/Finance	\$3,075,667	\$2,888,026	94	\$0	\$0
Office of Student Financial Assistance	\$635,557	\$603,228	95	\$495,450	\$0
LA Educational TV Authority	\$169,632	\$4,000	2	\$4,000	\$0
Department of Education - Mngt & Finance	\$12,621	\$8,292	66	\$0	\$0
DOE - Subgrantee Assistance	\$299,319	\$299,319	100	\$0	\$0
DOE - Special School District	\$6,035	\$6,035	100	\$0	\$0
State Employees' Group Benefits Program	\$1,532,383	\$1,180,188	77	\$0	\$0
Office of Risk Management	\$0	\$0		\$0	\$14,921
Administrative Services	\$5,702	\$430	8	\$0	\$0
LA Property Assistance Agency	\$103,871	\$3,000	3	\$0	\$0
Federal Property Assistance	\$108,365	\$8,744	8	\$0	\$0
Office of Telecommunications Management	\$260,384	\$90	0	\$1,302	\$18
Prison Enterprises	\$569,150	\$10,900	2	\$6,834	\$0
Flight Maintenance Operations	\$4,363	\$0	0	\$0	\$0
Department of Environmental Quality	\$5,891,408	\$4,473,931	76	\$2,600,908	\$0
LA Tax Free Shopping Commission	\$164,468	\$0	0	\$0	\$0
Total					
State Agencies	\$575,606,349	\$465,469,210	81	\$211,513,179	\$20,069,866
Grand Total	\$816,980,013	\$540,976,946	66	\$364,483,837	\$55,500,422

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 6/30/2001

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
State Licensing Board for Contractors	\$0	\$0	\$0	\$0	\$0
Board of Medical Examiners	\$117,185	\$0	\$0	\$0	\$0
State Plumbing Board of LA	\$75	\$0	\$0	\$1,060	\$0
LA Used Motor Vehicle & Parts Commission	\$16,040	\$0	\$0	\$0	\$0
LA State Board of Veterinary Medicine	\$0	\$0	\$0	\$0	\$0
Total					
<u>Boards & Commissions</u>	\$133,300	\$0	\$0	\$1,060	\$0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$2,441,909	\$0	\$1,317,153	\$548,892	\$0
LSU - Alexandria	\$30,867	\$0	\$59,550	\$0	\$0
University of New Orleans	\$1,307,081	\$0	\$190,335	\$0	\$0
LSU Health Sciences Center	\$19,843,217	\$0	\$464,855	\$0	\$316,443
LSU - Eunice	\$0	\$0	\$44,181	\$0	\$0
LSU - Shreveport	\$22,893	\$0	\$89,765	\$0	\$0
Pennington Biomedical Research Center	\$10,500	\$0	\$0	\$0	\$0
LSU Health Sciences Center - HCSD	\$32,943,507	\$3,476,929	\$0	\$0	\$0
Southern Board of Supervisors	\$1,559,017	\$289,433	\$0	\$0	\$0
Nicholls State University	\$2,673,725	\$0	\$0	\$0	\$0
Grambling State University	\$3,030,969	\$0	\$0	\$0	\$0
LA Tech University	\$14,594	\$156,225	\$0	\$0	\$0
McNeese State University	\$582,904	\$191,561	\$699,359	\$0	\$0
Northwestern State University	\$34,670	\$0	\$426,906	\$0	\$0
Southeastern LA University	\$1,779,678	\$75,736	\$19,988	\$8,334	\$0
University of Louisiana @ Lafayette	\$0	\$0	\$0	\$0	\$0
Delgado Community College	\$446,521	\$0	\$0	\$0	\$0
Nunez Community College	\$81,993	\$0	\$0	\$0	\$0
Bossier Parish Community College	\$134,286	\$0	\$42,506	\$0	\$0
River Parishes Community College	\$10	\$0	\$0	\$0	\$0

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 6/30/2001

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Colleges & Universities</u>					
Louisiana Technical College	\$10,181	\$0	\$0	\$0	\$0
LA Universities Marine Consortium	\$6,703	\$0	\$0	\$0	\$0
Total					
<u>Colleges & Universities</u>	\$66,955,225	\$4,189,884	\$3,354,598	\$557,226	\$316,443
<u>State Agencies</u>					
Department of Military Affairs	\$0	\$0	\$0	\$0	\$0
LA Stadium & Exposition District	\$383,419	\$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	\$5,960	\$0	\$0	\$0	\$0
Secretary of State	\$5,168	\$0	\$0	\$0	\$0
Office of the Attorney General	\$0	\$33,827,355	\$0	\$0	\$0
Commissioner of Elections	\$17,023	\$183,541	\$0	\$0	\$0
State Treasurer	\$0	\$0	\$0	\$0	\$0
Public Service Commission	\$31,183	\$0	\$0	\$0	\$0
Agriculture and Forestry	\$549,732	\$0	\$0	\$0	\$0
Department of Insurance	\$184,080	\$0	\$0	\$0	\$0
DED - LA State Racing Commission	\$6,285	\$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	\$1,440	\$0	\$0	\$0	\$0
Dept of Culture, Recreation & Tourism	\$15,826	\$0	\$0	\$0	\$0
Dept of Transportation & Development	\$9,763,550	\$0	\$701,214	\$0	\$0
Department of Health and Hospitals	\$124,864,824	\$0	\$698,175	\$0	\$0
DSS - Office of Family Support	\$55,686,170	\$0	\$0	\$0	\$0
DSS - Office of Community Services	\$51,391	\$0	\$0	\$0	\$0
DSS - Rehabilitation Services	\$0	\$0	\$0	\$0	\$0
Corrections - Office of Youth Development	\$1,934,319	\$0	\$0	\$0	\$0
Adult Probation and Parole	\$6,091,394	\$0	\$0	\$0	\$0

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 6/30/2001

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>State Agencies</u>					
DPS - Office of Management & Finance	\$1,438,977	\$0	\$0	\$0	\$0
DNR - Office of the Secretary	\$771,680	\$0	\$0	\$0	\$0
DNR - Office of Conservation	\$98,382	\$0	\$0	\$0	\$0
DNR - Office of Mineral Resource	\$2,780	\$0	\$0	\$0	\$0
DNR - Office of Coastal Restoration	\$11,303	\$0	\$0	\$0	\$0
Department of Revenue	\$210,139,667	\$0	\$6,348,824	\$0	\$0
Louisiana Tax Commission	\$149,524	\$0	\$0	\$0	\$0
Department of Labor	\$76,506	\$70,881	\$0	\$495,230	\$1,377,224
Department of Wildlife & Fisheries - Mgmt/Finance	\$2,244,037	\$104,025	\$539,414	\$0	\$550
Office of Student Financial Assistance	\$603,228	\$0	\$0	\$0	\$0
LA Educational TV Authority	\$4,000	\$0	\$0	\$0	\$0
Department of Education - Mngt & Finance	\$8,292	\$0	\$0	\$0	\$0
DOE - Subgrantee Assistance	\$8,845	\$290,474	\$0	\$0	\$0
DOE - Special School District	\$6,035	\$0	\$0	\$0	\$0
State Employees' Group Benefits Program	\$1,180,188	\$0	\$0	\$0	\$0
Office of Risk Management	\$0	\$0	\$0	\$0	\$0
Administrative Services	\$430	\$0	\$0	\$0	\$0
LA Property Assistance Agency	\$3,000	\$0	\$0	\$0	\$0
Federal Property Assistance	\$8,744	\$0	\$0	\$0	\$0
Office of Telecommunications Management	\$90	\$0	\$0	\$0	\$0
Prison Enterprises	\$10,900	\$0	\$0	\$0	\$0
Flight Maintenance Operations	\$0	\$0	\$0	\$0	\$0
Department of Environmental Quality	\$4,473,931	\$0	\$0	\$0	\$0
LA Tax Free Shopping Commission	\$0	\$0	\$0	\$0	\$0
Total					
<u>State Agencies</u>	\$420,832,303	\$34,476,276	\$8,287,627	\$495,230	\$1,377,774
Grand Total	\$487,920,828	\$38,666,160	\$11,642,225	\$1,053,516	\$1,694,217

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.

Comparison of 03-31-2001 & 06-30-2001 Quarterly Accounts Receivable Reports

A comparison of the Accounts Receivable Report for the quarters ending 03-31-2001 & 06-30-2001 was performed:

Gross Accounts Receivable increased by approximately 1% due to an increase in Current Receivables this quarter.

There was no change in Estimated Uncollectibles.

There was a 1% decrease in Gross Receivables over 180 days old this quarter due to the authorized write-offs for this quarter.

Write-Offs increased by approximately 22%.

In more detail, analyzed generally those with an increase or decrease of more than 10%:

Under Boards & Commissions:

Board of Certified Public Accountants – Gross Receivables increased by approximately 46% due to reimburse credit memos from vendors.

Board of Medical Examiners – Gross Receivables increased by 7% due to an increase in current receivables.

State Plumbing Board of LA – Gross Receivables increased by 17% due to an increase in current receivables and decrease in collections.

LA Used Motor Vehicle & Parts – Gross Receivables decreased by 72% due to authorized write-offs for quarter.

LA State Board of Veterinary Medicine – Gross Receivables increased significantly due to an increase in current receivables and a decrease in collections.

Significant changes in Colleges & Universities were:

LSU-Baton Rouge - Gross Receivables decreased by 12% due to a decrease in current receivables and an increase in collections.

LSU-Alexandria - Gross Receivables increased by 35% due to an increase in current receivables.

UNO - Gross Receivables increased significantly due to an increase in current receivables.

LSU Health Sciences Center – Gross Receivables increased by 6%, accounts over

180 days decreased by 28%. Uncollectibles increased by 4% and write-offs increased by 37%.

LSU-Shreveport – Gross Receivables increased by 20% due to an increase in current receivables.

Pennington Biomedical Center – Gross Receivables decreased by 14% due to a decrease in current receivables.

LSUHSC – HCSD - Gross Receivables decreased by 4% due to a decrease in current receivables. Accounts over 180 days past due decreased by 7% due to an increase in collections. Uncollectibles decreased by 1% due to aging of receivables and an increase in collections. Write-offs increased by 8%.

Southern – Gross Receivables increased by 69% due to an increase in current receivables and a decrease in collections.

Nicholls - Gross Receivables increased significantly due to an increase in current receivables and a decrease in collections.

Louisiana Tech – Gross Receivables increased by 74% due to an increase in current receivables.

University of LA @ Monroe – did not receive a quarterly report.

Northwestern - Gross Receivables decreased by 28% due to a decrease in current receivables.

University of LA @ Lafayette – Gross Receivables decreased by 55% due to a decrease in current receivables.

Delgado - Gross Receivables increased 83% due to an increase in current receivables.

Nunez- Gross Receivables decreased by 15% due to a decrease in current receivables.

Bossier - Gross Receivables increased by 45% due to an increase in current receivables.

LCTCS-Louisiana Technical Colleges – Gross Receivables increased significantly due to an increase in current receivables.

LUMCON – Gross Receivables decreased by 58% due to a decrease in current receivables.

Significant changes in State Agencies:

Department of Military Affairs – Gross Receivables increased by 36% due to an increase in current receivables.

LA Stadium & Exposition District – Gross Receivables decreased by 23% due to a decrease in current receivables and an increase in collections.

Dept of Veterans Affairs – Gross Receivables decreased by 63% due to a decrease in current receivables.

LA War Veterans Home – Gross Receivables increased by 19% due to an increase in current receivables.

Office of Elderly Affairs -- Gross Receivables decreased by 30% due to a decrease in current receivables.

Secretary of State – Gross Receivables increased significantly due to an increase in current receivables.

Office of Attorney General – Gross Receivables decreased by 21% due to authorized write-offs during the quarter.

State Treasury – Gross Receivables increased by 83% due to an increase in current receivables.

Commissioner of Insurance – Gross Receivables increased significantly due to an increase in current receivables.

Department of Economic Development -

LA State Racing Commission – Gross Receivables increased by 26% due to an increase in current receivables.

LA Economic Corporation - Gross Receivables decreased by 20% due to a decrease in current receivables.

LA State Board of Cosmetology – Gross Receivables decreased by 39% due to a decrease in current receivables.

Department of Natural Resources:

Office of Secretary – Gross Receivable decreased by 14% due to a decrease in current receivables.

Office of Conservation – Gross Receivable decreased by 53% due to a decrease in current receivables.

Office of Mineral Resources – Gross Receivable decreased by 94% due to a decrease in current receivables.

Office of Coastal Restoration – Gross Receivables decreased by 30% due to a decrease in current receivables.

Department of Labor - Gross Receivables decreased by 38% due to a decrease in current receivables.

LETA – Gross receivables increased by 14% due to an increase in current receivables.

DOE – Subgrantee – Gross Receivable decreased by 15% due to an increase in collections.

DOE – Special School District – Gross Receivable decreased by 17% due to an increase in collections.

Administrative Services - Gross Receivables increased by 19% due to an increase in current receivables.

LA Property Assistance – Gross Receivables increased significantly due to an increase in current receivables.

Federal Property Assistance - Gross Receivables increased significantly due to an increase in current receivables.

Office of Telecommunications – Gross Receivables decreased by 30% due to a decrease in current receivables and increase in collections.

Prison Enterprises - Gross Receivables increased significantly due to an increase in current receivables and a decrease in collections.

Flight Maintenance Operations – Gross Receivables decreased by 61% due to a decrease in current receivables.

Department of Environmental Quality - Gross Receivables decreased by 18% due to a decrease in current receivables.

LA Tax Free Shopping Commission – Gross Receivables increased by 16% due to an increase in current receivables.

AR COMPARISON FOR FY 2001

ENTITY NAME	FOURTH QUARTER			
	3/31/2001	6/30/2001	INC/DEC	PERCENT
SCHEDULE OF GROSS RECEIVABLES				
Gross Receivables	808,522,622	816,980,013	INCR	1%
LESS: Estimated Uncollectibles	364,982,300	364,483,837	N/C	0%
Net Receivables	443,540,322	452,496,176	INCR	2%
Gross Receivables over 180 Days Past Due as a Percentage	547,477,983	540,976,946	DECR	-1%
Authorized Write-offs This Quarter	45,333,917	55,500,422	INCR	22%
BOARDS & COMMISSIONS				
Board of Certified Public Accountants	426	621	INCR	46%
Board of Embalmers	2,750	-	DECR	-100%
Contractors Licensing Board	11,935	11,955	N/C	0%
Board of Medical Examiners	439,839	472,540	INCR	7%
State Plumbing Board of LA	1,960	2,290	INCR	17%
La Used Motor Vehicle & Parts	56,464	16,040	DECR	-72%
Accts Over 180 days	22,030	16,040	DECR	-27%
La State Board of Veterinary Med	1,624	6,430	INCR	296%
COLLEGES & UNIVERSITIES				
LSU-Baton Rouge	17,285,329	15,195,537	DECR	-12%
LSU-Alexandra	107,151	145,088	INCR	35%
University of New Orleans	2,603,156	7,069,323	INCR	172%
LSU Health Sciences Center	86,189,767	91,100,788	INCR	6%
Accts Over 180 days	28,599,998	20,624,515	DECR	-28%
Uncollectibles	66,422,116	69,224,710	INCR	4%
Write-offs	21,163,370	29,069,511	INCR	37%
LSU-Eunice	98,168	103,365	INCR	5%
LSU-Shreveport	485,306	584,490	INCR	20%
Pennington Biomedical Research	902,120	771,368	DECR	-14%
LSU Health Sciences Center - HCSD	98,938,830	95,389,254	DECR	-4%
Accts Over 180 days	39,231,510	36,420,436	DECR	-7%
Uncollectibles	82,243,632	81,274,014	DECR	-1%
Write-offs	3,244,380	3,490,626	INCR	8%
Southern Board of Supervisors	3,561,231	6,023,068	INCR	69%
Nicholls State University	1,419,412	5,480,709	INCR	286%
Grambling State University	3,486,567	3,474,943	N/C	0%
LA Tech University	1,251,889	2,175,272	INCR	74%
McNeese State University	2,582,046	2,733,993	INCR	6%
University of LA - Monroe	1,440,939		No Rpt	-100%

AR COMPARISON FOR FY 2001

FOURTH QUARTER

ENTITY NAME	3/31/2001	6/30/2001	INC/DEC	PERCENT
Northwestern State University	2,706,762	1,936,426	DECR	-28%
Southeastern LA University	2,464,046	2,619,684	INCR	6%
University of LA - Lafayette	212,521	96,151	DECR	-55%
Delgado Community College	2,216,083	4,053,153	INCR	83%
Nunez Community College	225,541	191,956	DECR	-15%
Bossier Parish Community College	718,530	398,181	DECR	-45%
River Parishes Community College	10	1,865	INCR	18550%
LCTCS - Louisiana Technical College	263,760	1,286,984	INCR	388%
La Universities Marine Consortium	77,294	32,190	DECR	-58%

STATE AGENCIES

Executive Office	-	-		#DIV/0!
Division of Administration	4,281	-	DECR	-100%
Department of Military Affairs	1,032	1,400	INCR	36%
Office of Lifelong Learning	1,313	-	DECR	-100%
LA Stadium & Exposition District	954,798	732,317	DECR	-23%
LA Commission on Law Enforcement	-	-		#DIV/0!
Department of Veterans Affairs	4,911	1,805	DECR	-63%
LA War Veterans Home	8,452	10,045	INCR	19%
Office of Elderly Affairs	9,955	7,000	DECR	-30%
Secretary of State	8,934	55,406	INCR	520%
Office of Attorney General	42,760,654	33,989,919	DECR	-21%
Commissioner of Elections	688,710	708,861	INCR	3%
State Treasurer	14,163	25,898	INCR	83%
Public Service Commission	32,747	31,927	DECR	-3%
Agriculture and Forestry	3,461,602	3,253,240	DECR	-6%
Commissioner of Insurance	286,652	678,743	INCR	137%
DED - La State Racing Commission	71,746	90,190	INCR	26%
DED - Office of Financial Institutions	80,390	82,649	INCR	3%
DED - LA Economic Corporation	28,627	22,995	DECR	-20%
DED- LA State Bd of Costemology	4,850	2,960	DECR	-39%
Dept of Culture, Recreation & Tourism	16,539	16,732	INCR	1%
Dept of Transportation & Development	13,732,870	13,425,914	DECR	-2%
Department of Health & Hospitals	149,962,445	139,642,373	DECR	-7%
DSS - Office of Family Support	64,959,652	63,210,007	DECR	-3%
DSS - Office of Community Services	58,449	62,118	INCR	6%
DSS - Rehabilitation Services	20,246	20,965	INCR	4%
Corrections - Office of Youth Dev	2,189,804	2,304,507	INCR	5%
Adult Probation and Parole	8,852,833	9,044,961	INCR	2%
DPS- Office of Mngt and Finance	3,213,048	2,998,699	DECR	-7%
DNR - Office of the Secretary	898,764	774,200	DECR	-14%
DNR- Office of Conservation	316,785	149,806	DECR	-53%
DNR - Office of Mineral Resources	125,052	7,032	DECR	-94%
DNR - Office of Coastal Restoration	19,814	13,884	DECR	-30%
Department of Revenue	268,827,918	289,161,668	INCR	8%

AR COMPARISON FOR FY 2001

ENTITY NAME	FOURTH QUARTER			
	3/31/2001	6/30/2001	INC/DEC	PERCENT
Louisiana Tax Commission	201,217	219,362	INCR	9%
Department of Labor	3,276,065	2,019,841	DECR	-38%
Dept of Wildlife & Fisheries - Mngt	3,040,072	3,075,667	INCR	1%
LA School for Math, Science & Arts	450	-	DECR	-100%
Office of Student Financial Assistance	633,575	635,557	N/C	0%
LA Educational TV Authority	149,369	169,632	INCR	14%
Board of Regents	-	-		#DIV/0!
New Orleans Center - Creative Arts	125	-	DECR	-100%
Department of Education - Mngt	13,295	12,621	DECR	-5%
DOE - Subgrantee Assistance	352,580	299,319	DECR	-15%
DOE - Special School District	7,267	6,035	DECR	-17%
State Employees' Group Benefits	1,468,278	1,532,383	INCR	4%
Office of Risk Management	14,922	-	DECR	-100%
Administrative Services	4,793	5,702	INCR	19%
LA Property Assistance Agency	31,117	103,871	INCR	234%
Federal Property Assistance	23,860	108,365	INCR	354%
Office of TeleCommunications	371,525	260,384	DECR	-30%
Administrative Support	-	-		#DIV/0!
Prison Enterprise	266,245	569,150	INCR	114%
Flight Maintenance Operations	11,163	4,363	DECR	-61%
Department of Environmental Quality	7,145,518	5,891,408	DECR	-18%
Office of Legislative Auditors	-	-		#DIV/0!
LA Tax Free Shopping Commission	141,694	164,468	INCR	16%
GRAND TOTAL	1,049,449,658	1,057,099,865		
RE - ADJUST GRAND TOTAL	808,522,622	816,980,013		