



State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

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

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

February 5, 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 September 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 that institution 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 \$5,984,251 in write-offs for this quarter. This amount represents approximately 39% of the total write-offs reported.

The Honorable Jay Dardenne
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February 5, 2002

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,

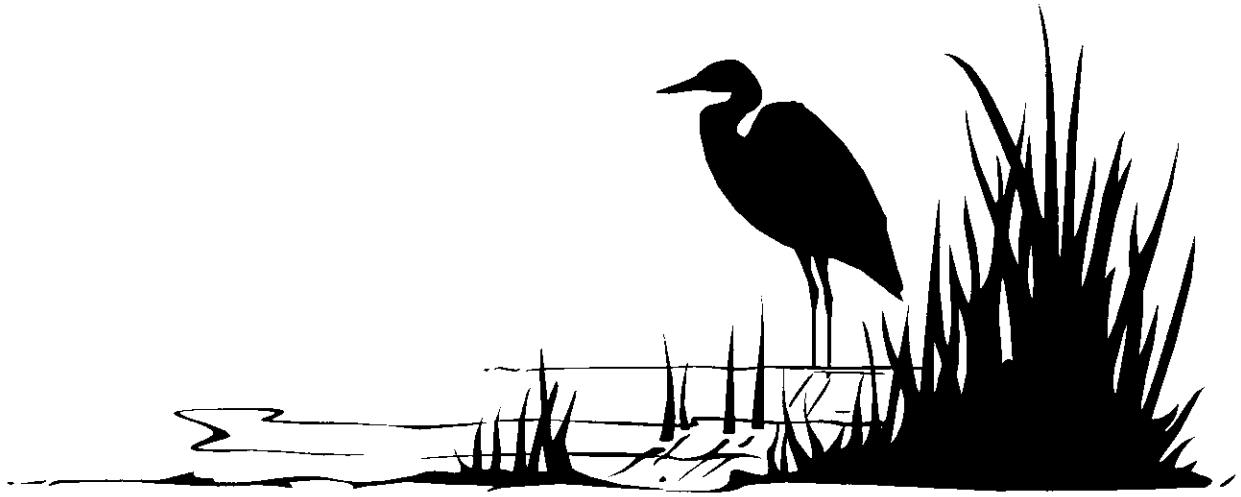
A handwritten signature in black ink, appearing to read "Mark C. Drennen". The signature is fluid and cursive, with a large initial "M" and "D".

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 September 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 9/30/2001

Gross Receivables	\$819,996,624
Less: Estimated Uncollectibles	\$317,637,632
Net Receivables	\$502,358,992
Gross Receivables Over 180 Days Past Due	\$541,102,778
Past Due as A Percentage of Gross Receivables	66%
Authorized Write-Offs This Quarter	\$15,550,186

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 9/30/2001

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	\$6,945	\$0	0	\$0	\$0
State Licensing Board for Contractors	\$5,875	\$0	0	\$0	\$0
Board of Medical Examiners	\$529,795	\$118,875	22	\$0	\$0
State Plumbing Board of LA	\$1,670	\$615	37	\$0	\$0
LA Used Motor Vehicle & Parts Commission	\$16,502	\$16,040	97	\$0	\$0
LA State Board of Veterinary Medicine	\$1,416	\$0	0	\$0	\$0
Total					
Boards & Commissions	\$562,203	\$135,530	24	\$0	\$0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$42,499,437	\$4,314,493	10	\$449,119	\$0
LSU - Alexandria	\$287,175	\$112,017	39	\$1,500	\$0
University of New Orleans	\$7,784,571	\$487,862	6	\$0	\$0
LSU Health Sciences Center	\$32,144,030	\$2,046,431	6	\$15,752,887	\$5,984,251
LSU - Eunice	\$589,226	\$63,261	11	\$9,496	\$0
LSU - Shreveport	\$831,772	\$97,937	12	\$0	\$0
Pennington Biomedical Research Center	\$536,425	\$7,696	1	\$0	\$0
LSU Health Sciences Center - HCSD	\$101,519,856	\$33,171,506	33	\$86,800,337	\$2,795,498
Southern Board of Supervisors	\$8,719,254	\$1,768,590	20	\$555,971	\$143,674
Nicholls State University	\$3,918,163	\$2,263,383	58	\$0	\$0
Grambling State University	\$5,020,037	\$0	0	\$0	\$0
LA Tech University	\$1,446,344	\$211,018	15	\$191,329	\$5,972
McNeese State University	\$4,092,284	\$1,468,237	36	\$327,383	\$8,428

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 9/30/2001

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Colleges & Universities</u>					
Northwestern State University	\$5,480,757	\$719,249	13	\$570,935	\$24,009
Southeastern LA University	\$3,475,484	\$1,987,330	57	\$485,763	\$0
University of Louisiana @ Lafayette	\$513,510	\$0	0	\$0	\$0
Delgado Community College	\$3,417,509	\$979,224	29	\$0	\$0
Nunez Community College	\$454,259	\$86,863	19	\$0	\$0
Bossier Parish Community College	\$952,990	\$369,605	39	\$7,887	\$7,662
River Parishes Community College	\$15,901	\$10	0	\$10	\$0
Louisiana Delta Community College	\$47,861	\$0	0	\$0	\$0
Louisiana Technical College	\$787,679	\$2,627	0	\$1,897	\$110
LA Universities Marine Consortium	\$85,015	\$5,418	6	\$4,720	\$0
Total					
Colleges & Universities	\$224,619,539	\$50,162,757	22	\$105,159,234	\$8,969,604
<u>State Agencies</u>					
Department of Military Affairs	\$715	\$0	0	\$0	\$0
LA Stadium & Exposition District	\$183,786	\$33,923	18	\$0	\$0
Department of Veterans Affairs	\$4,017	\$0	0	\$0	\$0
LA War Veterans Home	\$7,402	\$0	0	\$0	\$0
Office of Elderly Affairs	\$8,685	\$8,685	100	\$5,000	\$0
Secretary of State	\$29,743	\$0	0	\$0	\$5,174
Office of the Attorney General	\$37,981,975	\$37,886,477	100	\$0	\$6,013,863
Commissioner of Elections	\$777,505	\$210,847	27	\$0	\$0
State Treasurer	\$3,745	\$63	2	\$0	\$0

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 9/30/2001

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
Public Service Commission	\$31,634	\$31,372	99	\$0	\$0
Agriculture and Forestry	\$3,635,916	\$393,131	11	\$403,954	\$617
Department of Insurance	\$392,983	\$184,179	47	\$239,707	\$9,588
DED - Office of Business Development	\$391,715	\$0	0	\$0	\$0
GOV - LA State Racing Commission	\$77,971	\$6,430	8	\$6,155	\$0
GOV - Office of Financial Institutions	\$87,763	\$0	0	\$0	\$0
DED - LA State Board of Cosmetology	\$3,705	\$1,780	48	\$280	\$0
Dept of Culture, Recreation & Tourism	\$17,173	\$16,421	96	\$16,649	\$0
Dept of Transportation & Development	\$14,311,891	\$11,939,407	83	\$3,843	\$18,517
Department of Health and Hospitals	\$152,768,807	\$142,436,415	93	\$16,603,714	\$466,908
DSS - Office of Family Support	\$59,876,763	\$52,821,714	88	\$53,128,508	\$63,174
DSS - Office of Community Services	\$64,188	\$55,064	86	\$54,599	\$0
DSS - Rehabilitation Services	\$21,877	\$0	0	\$0	\$0
Corrections - Office of Youth Development	\$2,422,461	\$1,981,195	82	\$1,867,865	\$0
Adult Probation and Parole	\$9,698,746	\$6,845,576	71	\$6,383,629	\$0
DPS - Office of Management & Finance	\$3,109,433	\$1,602,097	52	\$78,558	\$0
DNR - Office of the Secretary	\$684,048	\$672,830	98	\$202,759	\$0
DNR - Office of Conservation	\$177,012	\$175,071	99	\$52,736	\$0
DNR - Office of Mineral Resource	\$21,406	\$3,030	14	\$2,756	\$0
DNR - Office of Coastal Restoration	\$17,917	\$11,370	63	\$3,650	\$0
Department of Revenue	\$291,891,031	\$222,832,506	76	\$128,534,091	\$0
Louisiana Tax Commission	\$202,046	\$140,882	70	\$0	\$0

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 9/30/2001

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
Department of Labor	\$2,500,678	\$2,012,135	80	\$2,118,685	\$0
Department of Wildlife & Fisheries - Mgmt/Finance	\$3,288,219	\$2,968,485	90	\$0	\$674
LA School for Math, Science, and Arts	\$1,825	\$0	0	\$0	\$0
Office of Student Financial Assistance	\$698,263	\$666,875	96	\$568,417	\$2,067
LA Educational TV Authority	\$155,586	\$9,464	6	\$4,000	\$0
Department of Education - Mngt & Finance	\$14,115	\$14,115	100	\$0	\$0
DOE - Subgrantee Assistance	\$264,095	\$264,095	100	\$0	\$0
DOE - Special School District	\$4,978	\$4,978	100	\$0	\$0
Office of Group Benefits	\$2,027,634	\$1,290,985	64	\$0	\$0
Administrative Services	\$5,710	\$562	10	\$0	\$0
LA Property Assistance Agency	\$70,369	\$0	0	\$0	\$0
Federal Property Assistance	\$24,922	\$4,129	17	\$0	\$0
Office of Telecommunications Management	\$533,380	\$61	0	\$2,667	\$0
Prison Enterprises	\$501,408	\$10,967	2	\$9,446	\$0
Flight Maintenance Operations	\$4,170	\$0	0	\$0	\$0
Department of Environmental Quality	\$5,728,699	\$3,267,175	57	\$2,186,730	\$0
LA Tax Free Shopping Commission	\$86,772	\$0	0	\$0	\$0
Total					
State Agencies	\$594,814,882	\$490,804,491	83	\$212,478,398	\$6,580,582
Grand Total	\$819,996,624	\$541,102,778	66	\$317,637,632	\$15,550,186

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 9/30/2001

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
State Licensing Board for Contractors	\$0	\$0	\$0	\$0	\$0
Board of Medical Examiners	\$118,875	\$0	\$0	\$0	\$0
State Plumbing Board of LA	\$95	\$0	\$0	\$520	\$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>	\$135,010	\$0	\$0	\$520	\$0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$2,635,829	\$0	\$1,678,664	\$0	\$0
LSU - Alexandria	\$20,664	\$0	\$91,353	\$0	\$0
University of New Orleans	\$370,412	\$0	\$117,450	\$0	\$0
LSU Health Sciences Center	\$1,246,881	\$0	\$483,106	\$0	\$316,444
LSU - Eunice	\$1,340	\$0	\$61,921	\$0	\$0
LSU - Shreveport	\$26,957	\$0	\$70,980	\$0	\$0
Pennington Biomedical Research Center	\$7,696	\$0	\$0	\$0	\$0
LSU Health Sciences Center - HCSD	\$29,299,214	\$3,872,292	\$0	\$0	\$0
Southern Board of Supervisors	\$1,768,590	\$0	\$0	\$0	\$0
Nicholls State University	\$797,807	\$0	\$0	\$1,465,576	\$0
Grambling State University	\$0	\$0	\$0	\$0	\$0
LA Tech University	\$16,890	\$0	\$194,128	\$0	\$0
McNeese State University	\$487,539	\$177,445	\$803,253	\$0	\$0
Northwestern State University	\$331,257	\$0	\$387,992	\$0	\$0
Southeastern LA University	\$1,632,115	\$280,389	\$67,947	\$6,879	\$0
University of Louisiana @ Lafayette	\$0	\$0	\$0	\$0	\$0
Delgado Community College	\$979,224	\$0	\$0	\$0	\$0
Nunez Community College	\$20,118	\$0	\$66,745	\$0	\$0
Bossier Parish Community College	\$346,656	\$22,949	\$0	\$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 9/30/2001

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Colleges & Universities</u>					
Louisiana Delta Community College	\$0	\$0	\$0	\$0	\$0
Louisiana Technical College	\$2,627	\$0	\$0	\$0	\$0
LA Universities Marine Consortium	\$5,418	\$0	\$0	\$0	\$0
Total					
<u>Colleges & Universities</u>	\$39,997,244	\$4,353,075	\$4,023,539	\$1,472,455	\$316,444
<u>State Agencies</u>					
Department of Military Affairs	\$0	\$0	\$0	\$0	\$0
LA Stadium & Exposition District	\$33,923	\$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	\$8,685	\$0	\$0	\$0	\$0
Secretary of State	\$0	\$0	\$0	\$0	\$0
Office of the Attorney General	\$0	\$37,886,477	\$0	\$0	\$0
Commissioner of Elections	\$17,171	\$193,676	\$0	\$0	\$0
State Treasurer	\$63	\$0	\$0	\$0	\$0
Public Service Commission	\$31,372	\$0	\$0	\$0	\$0
Agriculture and Forestry	\$393,131	\$0	\$0	\$0	\$0
Department of Insurance	\$37,580	\$0	\$0	\$0	\$146,599
DED - Office of Business Development	\$0	\$0	\$0	\$0	\$0
GOV - LA State Racing Commission	\$6,430	\$0	\$0	\$0	\$0
GOV - Office of Financial Institutions	\$0	\$0	\$0	\$0	\$0
DED - LA State Board of Cosmetology	\$1,780	\$0	\$0	\$0	\$0
Dept of Culture, Recreation & Tourism	\$16,421	\$0	\$0	\$0	\$0
Dept of Transportation & Development	\$11,238,193	\$701,214	\$0	\$0	\$0
Department of Health and Hospitals	\$141,700,752	\$0	\$735,663	\$0	\$0
DSS - Office of Family Support	\$52,821,714	\$0	\$0	\$0	\$0
DSS - Office of Community Services	\$55,064	\$0	\$0	\$0	\$0
DSS - Rehabilitation Services	\$0	\$0	\$0	\$0	\$0
Corrections - Office of Youth Development	\$1,981,195	\$0	\$0	\$0	\$0

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 9/30/2001

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>State Agencies</u>					
Adult Probation and Parole	\$6,845,576	\$0	\$0	\$0	\$0
DPS - Office of Management & Finance	\$1,602,097	\$0	\$0	\$0	\$0
DNR - Office of the Secretary	\$672,830	\$0	\$0	\$0	\$0
DNR - Office of Conservation	\$175,071	\$0	\$0	\$0	\$0
DNR - Office of Mineral Resource	\$3,030	\$0	\$0	\$0	\$0
DNR - Office of Coastal Restoration	\$11,370	\$0	\$0	\$0	\$0
Department of Revenue	\$216,469,504	\$0	\$6,363,002	\$0	\$0
Louisiana Tax Commission	\$140,882	\$0	\$0	\$0	\$0
Department of Labor	\$76,506	\$70,880	\$0	\$487,524	\$1,377,225
Department of Wildlife & Fisheries - Mgmt/Finance	\$2,266,235	\$16,090	\$611,394	\$0	\$74,766
LA School for Math, Science, and Arts	\$0	\$0	\$0	\$0	\$0
Office of Student Financial Assistance	\$666,875	\$0	\$0	\$0	\$0
LA Educational TV Authority	\$9,464	\$0	\$0	\$0	\$0
Department of Education - Mngt & Finance	\$14,115	\$0	\$0	\$0	\$0
DOE - Subgrantee Assistance	\$8,845	\$255,250	\$0	\$0	\$0
DOE - Special School District	\$4,978	\$0	\$0	\$0	\$0
Office of Group Benefits	\$1,290,985	\$0	\$0	\$0	\$0
Administrative Services	\$562	\$0	\$0	\$0	\$0
LA Property Assistance Agency	\$0	\$0	\$0	\$0	\$0
Federal Property Assistance	\$4,129	\$0	\$0	\$0	\$0
Office of Telecommunications Management	\$61	\$0	\$0	\$0	\$0
Prison Enterprises	\$10,967	\$0	\$0	\$0	\$0
Flight Maintenance Operations	\$0	\$0	\$0	\$0	\$0
Department of Environmental Quality	\$3,267,175	\$0	\$0	\$0	\$0
LA Tax Free Shopping Commission	\$0	\$0	\$0	\$0	\$0
Total					
<u>State Agencies</u>	\$441,884,731	\$39,123,587	\$7,710,059	\$487,524	\$1,598,590
Grand Total	\$482,016,985	\$43,476,662	\$11,733,598	\$1,960,499	\$1,915,034

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 06-30-2001 & 09-30-2001 Quarterly Accounts Receivable Reports

A comparison of the Accounts Receivable Report for the quarters ending 06-30-2001 & 09-30-2001 was performed:

Gross Accounts Receivable had no significant change in this quarter.

There was an approximated 13% decrease in Estimated Uncollectibles. The amount of older uncollectibles decreased due to the write-offs at the end of the fiscal year.

There was no change in Gross Receivables over 180 days old this quarter due to the authorized write-offs for this quarter.

Write-Offs decreased by approximately 72% due to the write-offs reported at the end of the fiscal year.

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

Significant changes in Boards & Commissions:

Contractors Licensing Board – Gross Receivables decreased by 51% due to a decrease in current receivables.

Board of Medical Examiners – Gross Receivables increased by 12% due to an increase in current receivables.

State Plumbing Board of LA – Gross Receivables decreased by 27% due to a decrease in current receivables and increase in collections.

LA State Board of Veterinary Medicine – Gross Receivables decreased by 78% due to a decrease in current receivables and an increase in collections.

Significant changes in Colleges & Universities:

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

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

UNO - Gross Receivables increased by 10% due to an increase in current receivables.

LSU Health Sciences Center – Gross Receivables decreased by 65%, accounts over 180 days decreased by 90%. Uncollectibles decreased by 77% and write-offs

decreased by 79%.

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

LSU-Shreveport – Gross Receivables increased by 42% due to an increase in current receivables.

Pennington Biomedical Center – Gross Receivables decreased by 30% due to a decrease in current receivables.

LSUHSC – HCSD - Gross Receivables increased by 6% due to an increase in current receivables. Accounts over 180 days past due decreased by 9% due to an increase in collections. Uncollectibles increased by 7% due to aging of receivables and a decrease in collections. Write-offs decreased by 20%.

Southern – Gross Receivables increased by 45% due to an increase in current receivables and a decrease in collections.

Nicholls - Gross Receivables decreased by 29% due to a decrease in current receivables and an increase in collections.

Grambling - Gross Receivables increased by 44% due to an increase in current receivables and a decrease in collections.

Louisiana Tech – Gross Receivables decreased by 34% due to a decrease in current receivables.

McNeese - Gross Receivables increased by 50% due to an increase in current receivables and a decrease in collections.

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

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

Southeastern - Gross Receivables increased by 33% due to an increase in current receivables and a decrease in collections.

University of LA @ Lafayette – Gross Receivables increased significantly due to an increase in current receivables.

Delgado - Gross Receivables decreased 16% due to a decrease in current receivables.

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

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

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

Louisiana Delta – This is the school's first time reporting their receivables.

LCTCS-Louisiana Technical Colleges – Gross Receivables decreased by 39% due to a decrease in current receivables.

LUMCON – Gross Receivables increased significantly due to an increase in current receivables.

Significant changes in State Agencies:

Department of Military Affairs – Gross Receivables decreased by 49% due to a

decrease in current receivables.

LA Stadium & Exposition District – Gross Receivables decreased by 75% due to a decrease in current receivables and an increase in collections.

Dept of Veterans Affairs – Gross Receivables increased significantly due to an increase in current receivables.

LA War Veterans Home – Gross Receivables decreased by 26% due to a decrease in current receivables.

Office of Elderly Affairs -- Gross Receivables increased by 24% due to an increase in current receivables.

Secretary of State – Gross Receivables decreased by 46% due to a decrease in current receivables.

Office of Attorney General – Gross Receivables increased by 12% due to an increase in current receivables.

Commissioner of Elections – Gross Receivables increased by 10% due to an increase in current receivables.

State Treasury – Gross Receivables decreased by 86% due to a decrease in current receivables.

Agriculture & Forestry - Gross Receivables increased by 12% due to an increase in current receivables.

Commissioner of Insurance – Gross Receivables decreased by 42% due to a decrease in current receivables.

DED- Office of Business Development - Gross Receivables increased significantly due to an increase in current receivables.

Office of Financial Institutions - Gross Receivables increased significantly due to an increase in current receivables.

LA State Board of Cosmetology – Gross Receivables increased by 25% due to an increase in current receivables.

Department of Natural Resources:

Office of Secretary – Gross Receivables decreased by 12% due to a decrease in current receivables.

Office of Conservation – Gross Receivables increased by 18% due to an increase in current receivables.

Office of Mineral Resources – Gross Receivables increased significantly due to an increase in current receivables.

Office of Coastal Restoration – Gross Receivables increased by 29% due to an increase in current receivables.

Department of Labor - Gross Receivables increased by 24% due to an increase in current receivables.

Office of Student Financial Assistance - Gross Receivables increased by 10% due to an increase in current receivables.

DOE--Management – Gross Receivables increased by 12% due to a decrease in collections.

DOE--Subgrantee – Gross Receivables decreased by 12% due to an increase in collections.

DOE--Special School District – Gross Receivables decreased by 18% due to an increase in collections.

Office of Group Benefits - Gross Receivables increased by 32% due to an increase in current receivables.

LA Property Assistance – Gross Receivables decreased by 32% due to a decrease in current receivables.

Federal Property Assistance - Gross Receivables decreased by 77% due to a decrease in current receivables.

Office of Telecommunications – Gross Receivables increased significantly due to an increase in current receivables and decrease in collections.

Prison Enterprises - Gross Receivables decreased by 12% due to a decrease in current receivables and an increase in collections.

LA Tax Free Shopping Commission – Gross Receivables decreased by 47% due to a decrease in current receivables.

AR COMPARISON FOR FY 2002

ENTITY NAME	FIRST QUARTER			
	6/30/2001	9/30/2001	INC/DEC	PERCENT
SCHEDULE OF GROSS RECEIVABLES				
Gross Receivables	816,980,013	819,996,624	N/C	0%
LESS: Estimated Uncollectibles	364,483,837	317,637,632	DECR	-13%
Net Receivables	452,496,176	502,358,992	INCR	11%
Gross Receivables over 180 Days Past Due as a Percentage	540,976,946	541,102,778	N/C	0%
Authorized Write-offs This Quarter	55,500,422	15,550,186	DECR	-72%
BOARDS & COMMISSIONS				
Board of Certified Public Accountants	621	-	DECR	-100%
Board of Embalmers	-	6,945	INCR	#DIV/0!
Contractors Licensing Board	11,955	5,875	DECR	-51%
Board of Medical Examiners	472,540	529,795	INCR	12%
State Plumbing Board of LA	2,290	1,670	DECR	-27%
La Used Motor Vehicle & Parts	16,040	16,502	INCR	3%
Accts Over 180 days	16,040	16,040	N/C	0%
La State Board of Veterinary Med	6,430	1,416	DECR	-78%
COLLEGES & UNIVERSITIES				
LSU-Baton Rouge	15,195,537	42,499,437	INCR	180%
LSU-Alexandra	145,088	287,175	INCR	98%
University of New Orleans	7,069,323	7,784,571	INCR	10%
LSU Health Sciences Center	91,100,788	32,144,030	DECR	-65%
Accts Over 180 days	20,624,515	2,046,431	DECR	-90%
Uncollectibles	69,224,710	15,752,887	DECR	-77%
Write-offs	29,069,511	5,984,251	DECR	-79%
LSU-Eunice	103,365	589,226	INCR	470%
LSU-Shreveport	584,490	831,772	INCR	42%
Pennington Biomedical Research	771,368	536,425	DECR	-30%
LSU Health Sciences Center - HCSD	95,389,254	101,519,856	INCR	6%
Accts Over 180 days	36,420,436	33,171,506	DECR	-9%
Uncollectibles	81,274,014	86,800,337	INCR	7%
Write-offs	3,490,626	2,795,498	DECR	-20%
Southern Board of Supervisors	6,023,068	8,719,254	INCR	45%
Nicholls State University	5,480,709	3,918,163	DECR	-29%
Grambling State University	3,474,943	5,020,037	INCR	44%
LA Tech University	2,175,272	1,446,344	DECR	-34%
McNeese State University	2,733,993	4,092,284	INCR	50%
University of LA - Monroe	-	-	No Rept	#DIV/0!

AR COMPARISON FOR FY 2002

ENTITY NAME	FIRST QUARTER			
	6/30/2001	9/30/2001	INC/DEC	PERCENT
Northwestern State University	1,936,426	5,480,757	INCR	183%
Southeastern LA University	2,619,684	3,475,484	INCR	33%
University of LA - Lafayette	96,151	513,510	INCR	434%
Delgado Community College	4,053,153	3,417,509	DECR	-16%
Nunez Community College	191,956	454,259	INCR	137%
Bossier Parish Community College	398,181	952,990	INCR	139%
River Parishes Community College	1,865	15,901	INCR	753%
Louisiana Delta Community College		47,861	INCR	#DIV/0!
LCTCS - Louisiana Technical College	1,286,984	787,679	DECR	-39%
Board of Regents	-	-	N/C	#DIV/0!
La Universities Marine Consortium	32,190	85,015	INCR	164%

STATE AGENCIES

Executive Office	-	-	N/C	#DIV/0!
Division of Administration	-	-	N/C	#DIV/0!
Department of Military Affairs	1,400	715	DECR	-49%
Office of Lifelong Learning	-	-		
LA Stadium & Exposition District	732,317	183,786	DECR	-75%
LA Commission on Law Enforcement	-	-	N/C	#DIV/0!
Department of Veterans Affairs	1,805	4,017	INCR	123%
LA War Veterans Home	10,045	7,402	DECR	-26%
Office of Elderly Affairs	7,000	8,685	INCR	24%
Secretary of State	55,406	29,743	DECR	-46%
Office of Attorney General	33,989,919	37,981,975	INCR	12%
Commissioner of Elections *	708,861	777,505	INCR	10%
State Treasurer	25,898	3,745	DECR	-86%
Public Service Commission	31,927	31,634	DECR	-1%
Agriculture and Forestry	3,253,240	3,635,916	INCR	12%
Commissioner of Insurance	678,743	392,983	DECR	-42%
DED - Office of Business Development	22,995	391,715	INCR	334%
La State Racing Commission **	90,190	77,971	DECR	-6%
Office of Financial Institutions **	82,649	87,763	INCR	282%
LA State Bd of Costemology **	2,960	3,705	INCR	25%
Dept of Culture, Recreation & Tourism	16,732	17,173	INCR	3%
Dept of Transportation & Development	13,425,914	14,311,891	INCR	7%
Department of Health & Hospitals	139,642,373	152,768,807	INCR	9%
DSS - Office of Family Support	63,210,007	59,876,763	DECR	-5%
DSS - Office of Community Services	62,118	64,188	INCR	3%
DSS - Rehabilitation Services	20,965	21,877	INCR	4%
Corrections - Office of Youth Dev	2,304,507	2,422,461	INCR	5%
Adult Probation and Parole	9,044,961	9,698,746	INCR	7%
DPS- Office of Mngt and Finance	2,998,699	3,109,433	INCR	4%
DNR - Office of the Secretary	774,200	684,048	DECR	-12%
DNR- Office of Conservation	149,806	177,012	INCR	18%
DNR - Office of Mineral Resources	7,032	21,406	INCR	204%

AR COMPARISON FOR FY 2002

ENTITY NAME	FIRST QUARTER			PERCENT
	6/30/2001	9/30/2001	INC/DEC	
DNR - Office of Coastal Restoration	13,884	17,917	INCR	29%
Department of Revenue	289,161,668	291,891,031	INCR	1%
Louisiana Tax Commission	219,362	202,046	DECR	-8%
Department of Labor	2,019,841	2,500,678	INCR	24%
Dept of Wildlife & Fisheries - Mngt	3,075,667	3,288,219	INCR	7%
LA School for Math, Science & Arts	-	1,825	INCR	#DIV/0!
Office of Student Financial Assistance	635,557	698,263	INCR	10%
LA Educational TV Authority	169,632	155,586	DECR	-8%
New Orleans Center - Creative Arts	-	-	N/C	#DIV/0!
Department of Education - Mngt	12,621	14,115	INCR	12%
DOE - Subgrantee Assistance	299,319	264,095	DECR	-12%
DOE - Special School District	6,035	4,978	DECR	-18%
Office of Group Benefits	1,532,383	2,027,634	INCR	32%
Office of Risk Management	-	-	N/C	#DIV/0!
Administrative Services	5,702	5,710	N/C	0%
LA Property Assistance Agency	103,871	70,369	DECR	-32%
Federal Property Assistance	108,365	24,922	DECR	-77%
Office of TeleCommunications	260,384	533,380	INCR	105%
Administrative Support	-	-	N/C	#DIV/0!
Prison Enterprise	569,150	501,408	DECR	-12%
Flight Maintenance Operations	4,363	4,170	DECR	-4%
Department of Environmental Quality	5,891,408	5,728,699	DECR	-3%
Office of Legislative Auditors	-	-	N/C	#DIV/0!
LA Tax Free Shopping Commission	164,468	86,772	DECR	-47%
GRAND TOTAL	1,057,099,865	966,563,574		
RE - ADJUST GRAND TOTAL	816,980,013	819,996,624		

* merged with Secretary of State

** under Executive Office of the Governor

