



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

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

MARK C. DRENNEN
COMMISSIONER OF ADMINISTRATION

April 10, 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 December 31, 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.

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 \$5,074,152 in write-offs for this quarter. This amount represents approximately 35% of the total write-offs reported.

The Honorable Jay Dardenne
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April 10, 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,

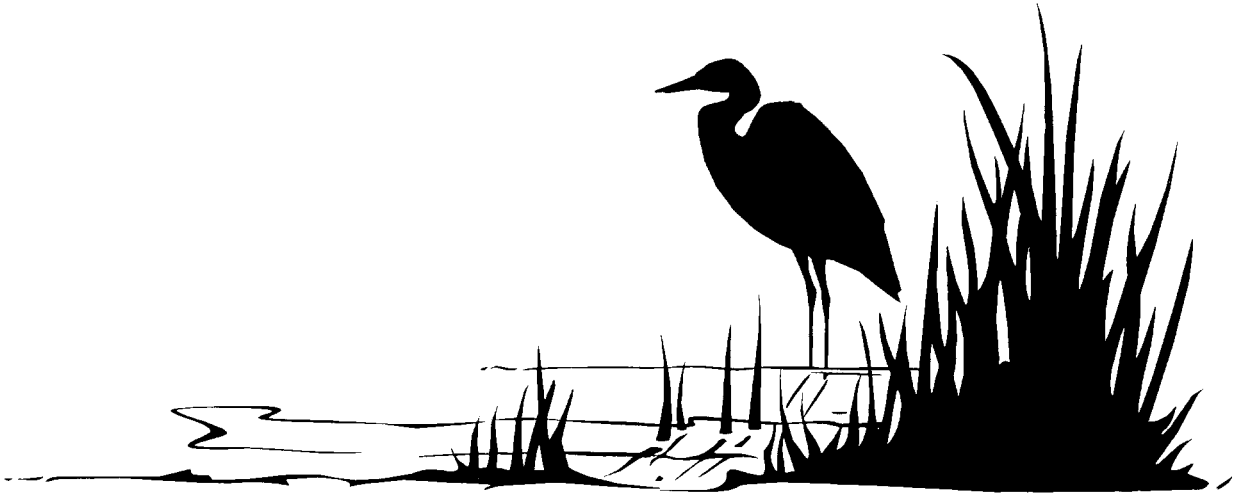
A handwritten signature in black ink, appearing to read 'Mark C. Drennen', written in a cursive style.

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 December 31, 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 12/31/2001

Gross Receivables	\$804,634,877
Less: Estimated Uncollectibles	\$279,193,651
Net Receivables	\$525,441,226
Gross Receivables Over 180 Days Past Due	\$486,499,212
Past Due as A Percentage of Gross Receivables	60%
Authorized Write-Offs This Quarter	\$14,448,894

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 12/31/2001

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$228	\$0	0	\$0	\$0
Board of Embalmers and Funeral Directors	\$6,945	\$0	0	\$0	\$0
State Licensing Board for Contractors	\$7,173	\$0	0	\$0	\$0
Board of Medical Examiners	\$530,863	\$115,955	22	\$0	\$0
State Plumbing Board of LA	\$920	\$620	67	\$0	\$0
LA Used Motor Vehicle & Parts Commission	\$77,616	\$16,040	21	\$0	\$0
LA State Board of Veterinary Medicine	\$1,505	\$0	0	\$0	\$0
Total					
Boards & Commissions	\$625,250	\$132,615	21	\$0	\$0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$46,740,024	\$4,975,872	11	\$449,119	\$0
LSU - Alexandria	\$168,800	\$108,657	64	\$1,500	\$0
University of New Orleans	\$3,875,692	\$867,230	22	\$0	\$0
LSU Health Sciences Center	\$36,265,883	\$4,454,806	12	\$14,467,838	\$5,074,150
LSU - Eunice	\$99,128	\$80,686	81	\$9,496	\$0
LSU - Shreveport	\$415,360	\$94,416	23	\$0	\$0
Pennington Biomedical Research Center	\$656,219	\$9,315	1	\$0	\$0
LSU Health Sciences Center - HCSD	\$102,217,242	\$39,234,228	38	\$87,379,116	\$3,934,190
Southern Board of Supervisors	\$16,520,025	\$2,532,732	15	\$555,971	\$0
Nicholls State University	\$9,615,022	\$2,049,099	21	\$0	\$0
Grambling State University	\$4,856,460	\$0	0	\$0	\$0
LA Tech University	\$1,470,456	\$209,173	14	\$172,002	\$95

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 12/31/2001

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Off
<u>Colleges & Universities</u>					
McNeese State University	\$9,717,802	\$1,526,980	16	\$600,314	\$5.55
University of Louisiana @ Monroe	\$12,539,347	\$1,115,271	9	\$0	\$
Northwestern State University	\$2,109,673	\$826,055	39	\$821,250	\$11.65
Southeastern LA University	\$15,215,512	\$1,952,494	13	\$485,763	\$
University of Louisiana @ Lafayette	\$301,126	\$0	0	\$0	\$
Delgado Community College	\$7,109,536	\$922,471	13	\$0	\$
Nunez Community College	\$622,500	\$80,318	13	\$0	\$
Bossier Parish Community College	\$948,149	\$375,782	40	\$9,481	\$5.12
River Parishes Community College	\$14,101	\$10	0	\$10	\$
Louisiana Delta Community College	\$62,362	\$0	0	\$0	\$
Louisiana Technical College	\$546,909	\$2,934	1	\$2,321	\$10
LA Universities Marine Consortium	\$11,088	\$4,800	43	\$3,881	\$
Total					
Colleges & Universities	\$272,098,416	\$61,423,329	23	\$104,958,062	\$9,031.73
<u>State Agencies</u>					
Executive Office	\$369	\$0	0	\$0	\$
Division of Administration	\$49	\$0	0	\$0	\$
Department of Military Affairs	\$1,777	\$0	0	\$0	\$
LA Stadium & Exposition District	\$264,861	\$556	0	\$0	\$710
Department of Veterans Affairs	\$9,500	\$0	0	\$0	\$
LA War Veterans Home	\$7,352	\$0	0	\$0	\$
Office of Elderly Affairs	\$3,058	\$3,058	100	\$1,500	\$

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 12/31/2001

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
Secretary of State	\$8,523	\$408	5	\$0	\$0
Office of the Attorney General	\$45,841,978	\$45,746,097	100	\$0	\$5,205,500
Commissioner of Elections	\$252,616	\$218,177	86	\$0	\$0
State Treasurer	\$7,436	\$2,640	36	\$0	\$0
Public Service Commission	\$32,666	\$31,552	97	\$0	\$0
Agriculture and Forestry	\$3,651,525	\$417,498	11	\$451,713	\$19,000
Department of Insurance	\$580,239	\$231,911	40	\$347,246	\$32,900
DED - Office of Business Development	\$502,896	\$0	0	\$0	\$0
GOV - LA State Racing Commission	\$110,632	\$6,914	6	\$6,230	\$0
GOV - Office of Financial Institutions	\$101,245	\$0	0	\$0	\$0
DED - LA State Board of Cosmetology	\$3,935	\$2,515	64	\$1,400	\$0
Dept of Culture, Recreation & Tourism	\$17,332	\$16,584	96	\$16,888	\$0
Dept of Transportation & Development	\$14,896,561	\$11,914,287	80	\$3,978	\$7,000
Department of Health and Hospitals	\$146,020,510	\$135,338,204	93	\$16,506,704	\$80,800
DSS - Office of Family Support	\$13,787,426	\$12,675,357	92	\$11,038,167	\$15,600
DSS - Office of Community Services	\$76,273	\$58,534	77	\$65,538	\$0
DSS - Rehabilitation Services	\$23,044	\$0	0	\$0	\$0
Corrections - Office of Youth Development	\$2,390,503	\$2,024,151	85	\$1,889,217	\$0
Adult Probation and Parole	\$10,645,618	\$7,295,407	69	\$6,814,924	\$0
DPS - Office of Management & Finance	\$3,155,891	\$1,684,010	53	\$77,320	\$0
DNR - Office of the Secretary	\$551,020	\$551,000	100	\$165,304	\$0
DNR - Office of Conservation	\$255,494	\$100,612	39	\$45,703	\$0

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 12/31/2001

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>State Agencies</u>					
DNR - Office of Mineral Resource	\$99,333	\$2,030	2	\$6,456	\$
DNR - Office of Coastal Restoration	\$14,508	\$10,497	72	\$3,735	\$
Department of Revenue	\$266,519,194	\$196,131,338	74	\$128,095,159	\$
Louisiana Tax Commission	\$449,325	\$148,619	33	\$0	\$
Department of Labor	\$7,615,894	\$1,983,127	26	\$5,497,343	\$
DWF - Mgmt/Finance	\$3,224,511	\$2,941,483	91	\$0	\$7
Office of Student Financial Assistance	\$713,464	\$682,558	96	\$581,199	\$
LA Educational TV Authority	\$185,591	\$9,680	5	\$4,000	\$
DOE - Mngt & Finance	\$12,432	\$12,140	98	\$0	\$
DOE - Subgrantee Assistance	\$251,603	\$251,603	100	\$0	\$
DOE - Special School District	\$4,202	\$4,202	100	\$0	\$
Office of Group Benefits	\$2,642,169	\$1,284,127	49	\$0	\$74,19
Administrative Services	\$3,687	\$665	18	\$0	\$
LA Property Assistance Agency	\$47,431	\$0	0	\$0	\$
Federal Property Assistance	\$50,001	\$7,395	15	\$0	\$
Office of Telecommunications Management	\$730,663	\$141	0	\$3,653	\$
Prison Enterprises	\$537,349	\$11,663	2	\$7,557	\$
Flight Maintenance Operations	\$5,774	\$0	0	\$0	\$
Department of Environmental Quality	\$5,532,829	\$3,142,528	57	\$2,604,655	\$

STATE OF LOUISIANA
Schedule of Gross Receivables, Amounts Past Due,
Uncollectibles, and Write-Offs by Agency
For The Quarter Ended 12/31/2001

Agency	Gross Receivables	Over 180 Days Past Due	% of Receivables Past Due	Uncollectibles	Write-Of
<u>State Agencies</u>					
LA Tax Free Shopping Commission	\$70,922	\$0	0	\$0	\$0
Total					
State Agencies	\$531,911,211	\$424,943,268	80	\$174,235,589	\$5,417,111
Grand Total	\$804,634,877	\$486,499,212	60	\$279,193,651	\$14,448,899

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2001

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amour Under Protes
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$0	\$0	\$0	\$0	
Board of Embalmers and Funeral Directors	\$0	\$0	\$0	\$0	
State Licensing Board for Contractors	\$0	\$0	\$0	\$0	
Board of Medical Examiners	\$115,955	\$0	\$0	\$0	
State Plumbing Board of LA	\$620	\$0	\$0	\$0	
LA Used Motor Vehicle & Parts Commission	\$16,040	\$0	\$0	\$0	
LA State Board of Veterinary Medicine	\$0	\$0	\$0	\$0	
Total					
<u>Boards & Commissions</u>	\$132,615	\$0	\$0	\$0	
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$3,708,003	\$0	\$1,267,869	\$0	
LSU - Alexandria	\$20,358	\$0	\$88,299	\$0	
University of New Orleans	\$749,781	\$0	\$117,449	\$0	
LSU Health Sciences Center	\$3,647,634	\$0	\$490,728	\$0	\$316,4
LSU - Eunice	\$1,379	\$0	\$79,307	\$0	
LSU - Shreveport	\$13,178	\$0	\$81,238	\$0	
Pennington Biomedical Research Center	\$9,315	\$0	\$0	\$0	
LSU Health Sciences Center - HCSD	\$35,822,330	\$0	\$3,411,898	\$0	
Southern Board of Supervisors	\$2,532,732	\$0	\$0	\$0	
Nicholls State University	\$783,523	\$0	\$0	\$1,265,576	
Grambling State University	\$0	\$0	\$0	\$0	
LA Tech University	\$15,201	\$0	\$193,972	\$0	
McNeese State University	\$574,006	\$168,387	\$784,587	\$0	
University of Louisiana @ Monroe	\$567,242	\$0	\$548,029	\$0	
Northwestern State University	\$47,379	\$0	\$778,676	\$0	
Southeastern LA University	\$1,764,681	\$116,599	\$67,380	\$3,834	
University of Louisiana @ Lafayette	\$0	\$0	\$0	\$0	
Delgado Community College	\$922,471	\$0	\$0	\$0	

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2001

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amour Under Protes
<u>Colleges & Universities</u>					
Nunez Community College	\$22,845	\$0	\$57,473	\$0	\$
Bossier Parish Community College	\$370,909	\$0	\$4,873	\$0	\$
River Parishes Community College	\$10	\$0	\$0	\$0	\$
Louisiana Delta Community College	\$0	\$0	\$0	\$0	\$
Louisiana Technical College	\$2,934	\$0	\$0	\$0	\$
LA Universities Marine Consortium	\$4,800	\$0	\$0	\$0	\$
Total					
<u>Colleges & Universities</u>	\$51,580,711	\$284,986	\$7,971,778	\$1,269,410	\$316,4
<u>State Agencies</u>					
Executive Office	\$0	\$0	\$0	\$0	\$
Division of Administration	\$0	\$0	\$0	\$0	\$
Department of Military Affairs	\$0	\$0	\$0	\$0	\$
LA Stadium & Exposition District	\$0	\$0	\$0	\$556	\$
Department of Veterans Affairs	\$0	\$0	\$0	\$0	\$
LA War Veterans Home	\$0	\$0	\$0	\$0	\$
Office of Elderly Affairs	\$3,058	\$0	\$0	\$0	\$
Secretary of State	\$408	\$0	\$0	\$0	\$
Office of the Attorney General	\$45,746,097	\$0	\$0	\$0	\$
Commissioner of Elections	\$17,148	\$201,029	\$0	\$0	\$
State Treasurer	\$2,640	\$0	\$0	\$0	\$
Public Service Commission	\$31,552	\$0	\$0	\$0	\$
Agriculture and Forestry	\$417,498	\$0	\$0	\$0	\$
Department of Insurance	\$5,621	\$0	\$0	\$0	\$226,25
DED - Office of Business Development	\$0	\$0	\$0	\$0	\$
GOV - LA State Racing Commission	\$6,914	\$0	\$0	\$0	\$
GOV - Office of Financial Institutions	\$0	\$0	\$0	\$0	\$
DED - LA State Board of Cosmetology	\$2,515	\$0	\$0	\$0	\$
Dept of Culture, Recreation & Tourism	\$16,584	\$0	\$0	\$0	\$
Dept of Transportation & Development	\$11,213,073	\$0	\$701,214	\$0	\$

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2001

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>State Agencies</u>					
Department of Health and Hospitals	\$134,616,652	\$0	\$721,552	\$0	
DSS - Office of Family Support	\$12,675,357	\$0	\$0	\$0	
DSS - Office of Community Services	\$58,534	\$0	\$0	\$0	
DSS - Rehabilitation Services	\$0	\$0	\$0	\$0	
Corrections - Office of Youth Development	\$2,024,151	\$0	\$0	\$0	
Adult Probation and Parole	\$7,295,407	\$0	\$0	\$0	
DPS - Office of Management & Finance	\$1,684,010	\$0	\$0	\$0	
DNR - Office of the Secretary	\$551,000	\$0	\$0	\$0	
DNR - Office of Conservation	\$100,612	\$0	\$0	\$0	
DNR - Office of Mineral Resource	\$2,030	\$0	\$0	\$0	
DNR - Office of Coastal Restoration	\$10,497	\$0	\$0	\$0	
Department of Revenue	\$189,911,202	\$0	\$6,220,136	\$0	
Louisiana Tax Commission	\$148,619	\$0	\$0	\$0	
Department of Labor	\$80,027	\$70,880	\$0	\$454,996	\$1,377,2
DWF - Mgmt/Finance	\$2,401,114	\$15,340	\$450,263	\$0	\$74,7
Office of Student Financial Assistance	\$682,558	\$0	\$0	\$0	
LA Educational TV Authority	\$9,680	\$0	\$0	\$0	
DOE - Mngt & Finance	\$12,140	\$0	\$0	\$0	
DOE - Subgrantee Assistance	\$9,228	\$242,375	\$0	\$0	
DOE - Special School District	\$4,202	\$0	\$0	\$0	
Office of Group Benefits	\$1,284,127	\$0	\$0	\$0	
Administrative Services	\$665	\$0	\$0	\$0	
LA Property Assistance Agency	\$0	\$0	\$0	\$0	
Federal Property Assistance	\$7,395	\$0	\$0	\$0	
Office of Telecommunications Management	\$141	\$0	\$0	\$0	
Prison Enterprises	\$11,663	\$0	\$0	\$0	
Flight Maintenance Operations	\$0	\$0	\$0	\$0	
Department of Environmental Quality	\$3,142,528	\$0	\$0	\$0	

STATE OF LOUISIANA
Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 12/31/2001

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amour Under Protes
<u>State Agencies</u>					
LA Tax Free Shopping Commission	\$0	\$0	\$0	\$0	
Total					
<u>State Agencies</u>	\$414,186,647	\$529,624	\$8,093,165	\$455,552	\$1,678,2
Grand Total	\$465,899,973	\$814,610	\$16,064,943	\$1,724,962	\$1,994,7

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 09-30-2001 & 12-31-2001 Quarterly Accounts Receivable Reports

A comparison of the Accounts Receivable Report for the quarters ending 09-30-2001 & 12-31-2001 was performed:

Gross Accounts Receivable had no significant change in this quarter.

There was an approximated 12% decrease in Estimated Uncollectibles. The amount of older uncollectibles decreased due to the write-offs at the end of the fiscal year.

There was an approximated 10% decrease in Gross Receivables over 180 days old this quarter due to the authorized write-offs for this quarter.

Write-Offs decreased by approximately 7% 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 increased by 22% due to an increase in current receivables.

State Plumbing Board of LA – Gross Receivables decreased by 45% due to a decrease in current receivables and an increase in collections.

Louisiana Used Motor Vehicle and Parts – Gross Receivables increased significantly due to an increase in current receivables.

Significant changes in Colleges & Universities:

LSU-Baton Rouge - Gross Receivables increased by 10% due to an increase in current receivables.

LSU-Alexandria - Gross Receivables decreased by 41% due to a decrease in current receivables.

UNO - Gross Receivables increased by 50% due to a decrease in current receivables.

LSU Health Sciences Center – Gross Receivables increased by 13%, accounts over 180 days increased significantly. Uncollectibles decreased by 8% and write-offs decreased by 15%.

LSU-Eunice – Gross Receivables decreased by 83% due to a decrease in current receivables and an increase in collections.

LSU-Shreveport – Gross Receivables decreased by 50% due to a decrease in current receivables.

Pennington Biomedical Center – Gross Receivables increased by 22% due to an increase in current receivables.

LSUHSC – HCSD - Gross Receivables increased by 1% due to an increase in current receivables. Accounts over 180 days past due increased by 18% due to a decrease in collections. Uncollectibles increased by 1% due to aging of receivables and a decrease in collections. Write-offs increased by 41%.

Southern – Gross Receivables increased by 89% 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.

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

University of LA @ Monroe – since the campus did not report last quarter, there is no comparison available for this quarter.

Northwestern - Gross Receivables decreased by 62% due to a decrease in current receivables.

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

University of LA @ Lafayette – Gross Receivables decreased by 41% due to a decrease in current receivables.

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

Nunez- Gross Receivables increased by 37% due to an increase in current receivables.

River Parish - Gross Receivables decreased by 11% to a decrease in current receivables.

Louisiana Delta – Gross Receivables increased by 30% due to an increase in current receivables.

LCTCS-Louisiana Technical Colleges – Gross Receivables decreased by 31% due to a decrease in current receivables.

LUMCON – Gross Receivables decreased by 87% due to a decrease in current receivables.

Significant changes in State Agencies:

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

LA Stadium & Exposition District – Gross Receivables increased by 44% due to an increase in current receivables and a decrease in collections.

Dept of Veterans Affairs – Gross Receivables increased significantly due to an

increase in current receivables.

Office of Elderly Affairs -- Gross Receivables decreased by 65% due to a decrease in current receivables.

Secretary of State – Gross Receivables decreased by 71% due to a decrease in current receivables.

Office of Attorney General – Gross Receivables increased by 21% due to an increase in current receivables.

Commissioner of Elections – Gross Receivables decreased by 68% due to a decrease in current receivables.

State Treasury – Gross Receivables increased by 99% due to an increase in current receivables.

Commissioner of Insurance – Gross Receivables increased by 48% due to an increase in current receivables.

DED- Office of Business Development - Gross Receivables increased by 28% due to an increase in current receivables.

Louisiana State Racing Commission - Gross Receivables increased by 42% due to an increase in current receivables.

Office of Financial Institutions - Gross Receivables increased by 15% due to an increase in current receivables.

DSS – Office of Family Support - Gross Receivables decreased by 77% due to a decrease in current receivables.

DSS – Office of Community Services - Gross Receivables increased by 19% due to an increase in current receivables.

Adult Probation and Parole - Gross Receivables increased by 10% due to an increase in current receivables.

DNR - Office of Secretary – Gross Receivables decreased by 19% due to a decrease in current receivables.

DNR - Office of Conservation – Gross Receivables increased by 44% due to an increase in current receivables.

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

DNR - Office of Coastal Restoration – Gross Receivables decreased by 19% due to a decrease in current receivables.

Louisiana Tax Commission - Gross Receivables increased significantly due to an increase in current receivables.

Department of Labor - Gross Receivables increased significantly due to an increase in current receivables.

Louisiana Education TV Authority - Gross Receivables increased by 19% due to an increase in current receivables.

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

DOE - Special School District – Gross Receivables decreased by 16% due to an increase in collections.

Office of Group Benefits - Gross Receivables increased by 30% due to an increase in

current receivables.

Administrative Services - Gross Receivables decreased by 35% due to a decrease in current receivables.

LA Property Assistance – Gross Receivables decreased by 33% due to a decrease in current receivables.

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

Office of Telecommunications – Gross Receivables increased by 37% due to an increase in current receivables and decrease in collections.

Flight Maintenance Operations - Gross Receivables increased by 38% due to an increase in current receivables.

LA Tax Free Shopping Commission – Gross Receivables decreased by 18% due to a decrease in current receivables.

AR COMPARISON FOR FY 2002

SECOND QUARTER

ENTITY NAME	9/30/2001	12/31/2001	INC/DEC	PERCENT
SCHEDULE OF GROSS RECEIVABLES				
Gross Receivables	819,996,624	804,634,877	DECR	-2%
LESS: Estimated Uncollectibles	317,637,632	279,193,651	DECR	-12%
Net Receivables	502,358,992	525,441,226	INCR	5%
Gross Receivables over 180 Days Past Due as a Percentage	541,102,778	486,499,212	DECR	-10%
Authorized Write-offs This Quarter	15,550,186	14,448,894	DECR	-7%
BOARDS & COMMISSIONS				
Board of Certified Public Accountants	-	228	N/A	#DIV/0!
Board of Embalmers	6,945	6,945	N/C	0%
Contractors Licensing Board	5,875	7,173	INCR	22%
Board of Medical Examiners	529,795	530,863	N/C	0%
State Plumbing Board of LA	1,670	920	DECR	-45%
La Used Motor Vehicle & Parts	16,502	77,616	INCR	370%
Accts Over 180 days	16,040	16,040	N/C	0%
La State Board of Veterinary Med	1,416	1,505	INCR	6%
COLLEGES & UNIVERSITIES				
LSU-Baton Rouge	42,499,437	46,740,024	INCR	10%
LSU-Alexandra	287,175	168,800	DECR	-41%
University of New Orleans	7,784,571	3,875,692	DECR	-50%
LSU Health Sciences Center	32,144,030	36,265,883	INCR	13%
Accts Over 180 days	2,046,431	4,454,806	INCR	118%
Uncollectibles	15,752,887	14,467,838	DECR	-8%
Write-offs	5,984,251	5,074,152	DECR	-15%
LSU-Eunice	589,226	99,128	DECR	-83%
LSU-Shreveport	831,772	415,360	DECR	-50%
Pennington Biomedical Research	536,425	656,219	INCR	22%
LSU Health Sciences Center - HCSD	101,519,856	102,217,242	INCR	1%
Accts Over 180 days	33,171,506	39,234,228	INCR	18%
Uncollectibles	86,800,337	87,379,116	INCR	1%
Write-offs	2,795,498	3,934,192	INCR	41%
Southern Board of Supervisors	8,719,254	16,520,025	INCR	89%
Nicholls State University	3,918,163	9,615,022	INCR	145%
Grambling State University	5,020,037	4,856,460	DECR	-3%
LA Tech University	1,446,344	1,470,456	INCR	2%
McNeese State University	4,092,284	9,717,802	INCR	137%
University of LA - Monroe	-	12,539,347	N/A	#DIV/0!
Northwestern State University	5,480,757	2,109,673	DECR	-62%
Southeastern LA University	3,475,484	15,215,512	INCR	338%

AR COMPARISON FOR FY 2002

SECOND QUARTER

ENTITY NAME	9/30/2001	12/31/2001	INC/DEC	PERCENT
University of LA - Lafayette	513,510	301,126	DECR	-41%
Delgado Community College	3,417,509	7,109,536	INCR	108%
Nunez Community College	454,259	622,500	INCR	37%
Bossier Parish Community College	952,990	948,149	DECR	-1%
River Parishes Community College	15,901	14,101	DECR	-11%
Louisiana Delta Community College	47,861	62,362	INCR	30%
LCTCS - Louisiana Technical College	787,679	546,909	DECR	-31%
Board of Regents	-	-	N/A	#DIV/0!
La Universities Marine Consortium	85,015	11,088	DECR	-87%

STATE AGENCIES

Executive Office	-	369	N/A	#DIV/0!
Division of Administration	-	49	N/A	#DIV/0!
Department of Military Affairs	715	1,777	INCR	149%
Office of Lifelong Learning	-	-		
LA Stadium & Exposition District	183,786	264,861	INCR	44%
LA Commission on Law Enforcement	-	-	N/A	#DIV/0!
Department of Veterans Affairs	4,017	9,500	INCR	136%
LA War Veterans Home	7,402	7,352	DECR	-1%
Office of Elderly Affairs	8,685	3,058	DECR	-65%
Secretary of State	29,743	8,523	DECR	-71%
Office of Attorney General	37,981,975	45,841,978	INCR	21%
Commissioner of Elections *	777,505	252,616	DECR	-68%
State Treasurer	3,745	7,436	INCR	99%
Public Service Commission	31,634	32,666	INCR	3%
Agriculture and Forestry	3,635,916	3,651,525	N/C	0%
Commissioner of Insurance	392,983	580,239	INCR	48%
DED - Office of Business Development	391,715	502,896	INCR	28%
La State Racing Commission **	77,971	110,632	INCR	42%
Office of Financial Institutions **	87,763	101,245	INCR	15%
LA State Bd of Costemology **	3,705	3,935	INCR	6%
Dept of Culture, Recreation & Tourism	17,173	17,332	INCR	1%
Dept of Transportation & Development	14,311,891	14,896,561	INCR	4%
Department of Health & Hospitals	152,768,807	146,020,510	DECR	-4%
DSS - Office of Family Support	59,876,763	13,787,426	DECR	-77%
DSS - Office of Community Services	64,188	76,273	INCR	19%
DSS - Rehabilitation Services	21,877	23,044	INCR	5%
Corrections - Office of Youth Dev	2,422,461	2,390,503	DECR	-1%
Adult Probation and Parole	9,698,746	10,645,618	INCR	10%
DPS- Office of Mngt and Finance	3,109,433	3,155,891	INCR	1%
DNR - Office of the Secretary	684,048	551,020	DECR	-19%
DNR- Office of Conservation	177,012	255,494	INCR	44%
DNR - Office of Mineral Resources	21,406	99,333	INCR	364%
DNR - Office of Coastal Restoration	17,917	14,508	DECR	-19%
Department of Revenue	291,891,031	266,519,194	DECR	-9%
Louisiana Tax Commission	202,046	449,325	INCR	122%
Department of Labor	2,500,678	7,615,894	INCR	205%

AR COMPARISON FOR FY 2002

ENTITY NAME	SECOND QUARTER			
	9/30/2001	12/31/2001	INC/DEC	PERCENT
Dept of Wildlife & Fisheries - Mngt	3,288,219	3,224,511	DECR	-2%
LA School for Math, Science & Arts	1,825	-	DECR	-100%
Office of Student Financial Assistance	698,263	713,464	INCR	2%
LA Educational TV Authority	155,586	185,591	INCR	19%
New Orleans Center - Creative Arts	-	-	N/A	#DIV/0!
Department of Education - Mngt	14,115	12,432	DECR	-12%
DOE - Subgrantee Assistance	264,095	251,603	DECR	-5%
DOE - Special School District	4,978	4,202	DECR	-16%
Office of Group Benefits	2,027,634	2,642,169	INCR	30%
Office of Risk Management	-	-	N/A	#DIV/0!
Administrative Services	5,710	3,687	DECR	-35%
LA Property Assistance Agency	70,369	47,431	DECR	-33%
Federal Property Assistance	24,922	50,001	INCR	101%
Office of TeleCommunications	533,380	730,663	INCR	37%
Administrative Support	-	-	N/A	#DIV/0!
Prison Enterprise	501,408	537,349	INCR	7%
Flight Maintenance Operations	4,170	5,774	INCR	38%
Department of Environmental Quality	5,728,699	5,532,829	DECR	-3%
Office of Legislative Auditors	-	-	N/A	#DIV/0!
LA Tax Free Shopping Commission	86,772	70,922	DECR	-18%
GRAND TOTAL	966,563,574	959,195,249		
RE - ADJUST GRAND TOTAL	819,996,624	804,634,877		

* merged with Secretary of State

** under Executive Office of the Governor