

# **STATE OF UTAH**

## **Annual Accounts Receivables Report**

**For the Fiscal Year Ended June 30, 2001**

**To the Governor and the 2002 Legislature**



**Issued by the Office of State Debt Collection**

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# **EXECUTIVE SUMMARY**

# OFFICE OF STATE DEBT COLLECTION

## **Mission of the Office:**

The mission of the Office of State Debt Collection is to maximize receipt of money to the State of Utah by effectively managing and collecting state receivables.

## **Responsibilities of the Office:**

The Office was organized during Fiscal Year 1996. The enabling legislation is found in Utah Code Annotated 63A-8.

The major responsibilities of the Office are:

- Responsibility for collecting and managing state receivables;
- Develop consistent policies, procedures and guidelines for accounting, reporting, collecting and writing off monies owed to the state;
- Prepare quarterly and annual reports of the state's receivables; and
- Overseeing and monitoring state agencies receivable programs to ensure that state agencies are following established policies and procedures and collection of accounts receivable is efficient.

## **Funding of the Office:**

The Office is funded with fees and interest approved in the annual appropriation act passed by the legislature. Intent language passed by the legislature each year authorizes the collection of the fees and interest from the citizen in addition to the original amount owed. The fees and interest are deposited into the "State Debt Collection Fund" as designated in 63A-8-301. In summary, the OSDC receives no state funding but is funded with dollars collected from the citizens owing the receivable.

The fees and interest authorized by law, 63A-8-201, and those actually being charged are presented below:

- A fee to cover the administrative cost of collection, currently 17%;
- A late penalty fee that may not be more than 10% of the account receivable, currently 5%;
- An interest charge that is:
  - The postjudgment interest rate established by the courts, currently 7.34%; or
  - Not more than 2% above the prime rate for accounts receivable for which no court judgment has been entered, currently 8%.

Monies in the State Debt Collection Fund are used to offset systems, administrative, legal, and other collection costs of the Office. The fees are also used to provide training to state agencies. The postjudgment interest is used to fund the organized collection programs in the District Courts.

## EXECUTIVE SUMMARY

During fiscal year 2001, state receivables increased by \$29.5 million. Significant changes and issues are presented below:

- Short-term receivables increased a net of \$13.4 million. Major increases (those in excess of \$5.0 million) were experienced by the Building Board Construction and the Department of Transportation. Major decreases (those in excess of \$5.0 million) were experienced by the Tax Commission and the Office of Recovery Services.
- Long-term receivables increased a net of \$31.0 million.
- Gross receivables reported by the Office of Recovery Services (ORS), Tax Commission, Health, and District Courts represent 86.1% of the State's short-term receivables (ORS 50.0%, Tax 21.2%, Health 9.4% and Courts 5.6%). Approximately \$192.0 million of these receivables accrue to the General fund with \$70.5 million of this amount projected as collectible.
- Past Due receivables in the State increased by 3.91%, while the *Receivables Past Due Over 90 Days* increased only 0.0036%. Delinquent receivables older than 3 years decreased 6.68%. The decrease resulted from write-off rather than collection.
- Recent GASB accounting standards that are being implemented in FY 2001 and FY 2002 will result in more accurate reporting of receivables.
- All known agencies and divisions reported their receivables during FY 2001. However, not all agency reports were considered accurate. The Department of Corrections underwent a change in accounting personnel and a review of their reporting of receivables disclosed that receivables for incarcerated offenders were not reported. Additionally, they failed to report receivables associated with Trusts established to account for victim restitution. This will be followed by the OSDC to be sure that these areas are reported in the future.
- The state as a whole, met only one of the six performance goals. Twenty-three of the 33 reporting agencies met more than half of the goals or 69.7%. Seven agencies met all of the goals or 21.2%. Four agencies, i.e., District Courts, OSDC, Tax, and ORS have receivables that by their nature are delinquent upon presentment and therefore they skew the results for the entire state. The OSDC will seek to establish new performance measures that will better identify the results of each agency.
- Collections continue to improve. The collections for the past four years are as presented below:

	FY98	FY99	FY00	FY01
Private Sector	\$325,166	\$1,251,540	\$2,221,028	\$3,361,414
Finders	\$5,334	\$236,058	\$312,993	\$545,026

During FY2001 money collected, except for Tax and ORS, was distributed to State agencies and others, including, General Fund - \$330,988; Local Governments - \$250,479; and Victim Restitution - \$221,757.

- The cost of collection is not reported by all state agencies. Formalized collection programs capture and report their costs. Agencies with collection costs of less than \$300.00 are not required to report.

### RECOMMENDATIONS

The following recommendations are made to further enhance the effective management and collection of receivables generated by the State and other receivables the State is responsible to collect.

- Laws should be enacted to enhance the use of Civil Procedures in the collection of debt owed to the State, i.e., make all debtors responsible for paying all reasonable costs of collection, including attorney fees, and to authorize the use of additional collection tools such as Drivers License revocation and Electronic Representment to collect NSF checks including the NSF Service Charge.
- OSDC should continue to enhance and expand automation within the office to improve the processing of collections, electronic placement of accounts with the Private Sector Vendors, and posting transactions to the State's FINET system.
- OSDC should establish a credit card program enabling customers to pay their debts via the telephone or Internet on a 7 day/24 hour basis.
- ORS should consider outsourcing receivables to the Private Sector Collector to increase their collections. They currently represent 50% of the outstanding short-term receivables. Outsourcing will assist in reducing their workload and improve the return to the State and the citizens they represent.
- The District Courts and the Department of Corrections should expedite the review of old supervised probation cases to eliminate the potential duplication of the receivables on the State's financial records.
- OSDC should establish a procedure to match written-off receivables against State tax refunds to collect receivables that are considered inappropriate to keep on the State's book for financial reporting.

**SHORT TERM ACCOUNTS RECEIVABLE SUMMARY  
FOUR YEAR COMPARISON**

SOURCE: Annual Accounts Receivable Reports

Agency	Receivables 6/30/1998	% of Total	Receivables 6/30/1999	% of Total	Receivables 6/30/2000	% of Total	Receivables 6/30/2001	% of Total
District Court	46,143,860	4.87%	40,646,441	4.56%	41,926,065	5.15%	46,237,247	5.58%
Juvenile Court	4,426,095	0.47%	4,242,279	0.48%	3,935,376	0.48%	3,793,057	0.46%
Governors Office	210,948	0.02%	3,791,760	0.43%	5,338,286	0.66%	4,125,412	0.50%
Utah Science Center Authority	-		50		50		-	0.00%
Attorney General	-	0.00%	-	0.00%	146,195	0.02%	898,971	0.11%
State Auditor	122,500	0.01%	-	0.00%	-	0.00%	-	0.00%
Dept of Admin Services	20,857,790	2.20%	3,681,965	0.41%	3,566,592	0.44%	1,744,773	0.21%
DAS/Finance-Revolving Loans	25,328,266	2.67%	25,648,675	2.88%	-	0.00%	-	0.00%
Office of State Debt Collection	619,782		7,913,544		13,770,962		9,189,476	1.11%
Tax Commission	347,844,047	36.72%	200,316,281	22.48%	186,322,239	22.88%	175,336,514	21.18%
Human Resource Management	-		5,350		-		-	0.00%
Dept of Public Safety	1,753,231	0.19%	3,452,027	0.39%	2,203,686	0.27%	4,928,248	0.60%
Utah National Guard	1,316,234	0.14%	3,294,626	0.37%	1,975,423	0.24%	2,631,947	0.32%
Dept of Human Services	4,448,350	0.47%	5,215,931	0.59%	3,143,888	0.39%	2,812,061	0.34%
Dept of Human Services-ORS	427,552,503	45.13%	419,281,716	47.05%	426,883,397	52.41%	413,771,083	49.98%
Dept of Health	8,197,570	0.87%	67,836,954	7.61%	78,028,662	9.58%	77,436,317	9.35%
Medical Education Council	-	0.00%	-	0.00%	-	0.00%	47,464	0.01%
Building Board Constructn Acct	-		26,642,023		4,748,014		13,259,200	1.60%
Board of Education	335,148	0.04%	1,919,162	0.22%	13,570,858	1.67%	15,607,274	1.89%
Dept of Corrections	2,195,765	0.23%	9,757,491	1.09%	4,745,160	0.58%	3,766,700	0.45%
Dept of Environmental Qlty	818,977	0.09%	1,212,538	0.14%	1,436,502	0.18%	2,076,855	0.25%
Sch and Inst Trust Lands Adm	575,518	0.06%	1,685,111	0.19%	3,056,480	0.38%	3,674,330	0.44%
Natural Resources	6,412,567	0.68%	4,355,564	0.49%	3,141,499	0.39%	7,381,279	0.89%
Dept of Agriculture	3,631,370	0.38%	3,511,404	0.39%	580,580	0.07%	651,425	0.08%
Dept. of Work Force Services	247,681	0.03%	1,599,219	0.18%	429,262	0.05%	1,463,572	0.18%
DWFS-Employer Ins/Contributi	6,109,083	0.64%	4,823,037	0.54%	5,644,940	0.69%	7,720,755	0.93%
Alcoholic Beverage Control	1,112,757	0.12%	1,086,974	0.12%	1,252,468	0.15%	1,036,216	0.13%
Labor Commission	4,141,156	0.44%	648,944	0.07%	2,510,859	0.31%	4,073,127	0.49%
Dept of Commerce	102,433	0.01%	23,177	0.00%	188,082	0.02%	352,983	0.04%
Insurance Department	7,832	0.00%	13,766	0.00%	8,034	0.00%	34,461	0.00%
Public Service Commission	-		1,029		110		-	0.00%
Community Economic Dev	728,400	0.08%	3,020,929	0.34%	3,040,861	0.37%	4,556,606	0.55%
Utah Sports Authority	-		16,377		68		3,461	0.00%
Utah Dept. of Transportation	32,162,394	3.39%	45,544,336	5.11%	2,898,728	0.36%	19,315,016	2.33%
<b>Total Receivables</b>	<b>947,402,257</b>		<b>891,188,680</b>		<b>814,493,326</b>		<b>827,925,829</b>	
Less Federal Funds	(107,734,591)		(146,301,159)		(160,876,648)		(184,183,783)	
<b>Net Receivables</b>	<b>839,667,666</b>		<b>744,887,521</b>		<b>653,616,678</b>		<b>643,742,045</b>	
Allow for Doubtful Accts.	(395,927,175)	47%	(272,120,808)	37%	(278,378,148)	43%	(327,307,127)	51%
<b>Est. Collectible Recivables</b>	<b>443,740,491</b>	<b>53%</b>	<b>472,766,713</b>	<b>63%</b>	<b>375,238,530</b>	<b>57%</b>	<b>316,434,918</b>	<b>49%</b>
<b>Free Rev. (Est. Collect. Rec.)</b>	<b>215,898,983</b>	<b>49%</b>	<b>197,254,857</b>	<b>42%</b>	<b>155,590,294</b>	<b>41%</b>	<b>72,917,993</b>	<b>23%</b>
Non Free Rev. ( Est. Collect. Rec.)	227,841,508	51%	275,511,857	58%	219,648,236	59%	243,516,925	77%
<b>Aging of Total Receivables</b>								
Current - 30 days	201,051,337	21%	403,082,844	45%	325,615,939	40%	319,933,163	39%
31-90 days	62,017,831	7%	54,517,219	6%	57,706,191	7%	75,254,068	9%
3-12 month	240,931,995	25%	92,534,941	10%	118,821,082	15%	113,447,791	14%
12-36 months	134,858,030	14%	109,248,209	12%	136,373,140	17%	155,060,705	19%
Over 36 months	308,543,064	33%	231,805,467	26%	175,976,971	22%	164,230,101	20%

Note: Reporting of Tax receivables has changed over the years. In FY96, the receivables included Uncollectible and Bad Debt receivables but no accrued interest or penalty. In FY97, the Uncollectible and Bad Debt receivables were removed from Tax Books for reporting purposes resulting in a substantial decrease in their receivables. In FY98, accrued interest and penalty were reported for the first time increasing their receivables by \$63.0 million. June 30, 1997 figures were changed to reflect the accrued interest and penalty. In FY99 Tax reduced \$147.5 million in receivables that were not quantifiable and available. In FY00 Tax reduced \$34.8 million in receivables to eliminate taxes that are filed but not yet due.

**State Collection History - FY01**  
**Collection Through Private Sector Vendor**

COLLECTION ACTIVITY		FY 2001		FY 2000		PRIOR FY's		SUMMARY			
Department	Division	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principle Dollars Placed plus Accrued Int. & Pen.	Principle Dollars plus Int. & Pen. Collected	% of Principle, Int. & Pen. Collected	Contingency Fee Collected
<b>Administrative Services</b>		<b>\$120,505.58</b>	<b>\$24,687.36</b>	<b>\$78,433.74</b>	<b>\$12,141.48</b>	<b>\$51,404.00</b>	<b>\$7,789.00</b>	<b>\$1,488,589.45</b>	<b>\$250,343.32</b>	<b>16.82%</b>	<b>\$44,617.84</b>
<b>Board of Pardons</b>		<b>\$1,195.20</b>	<b>\$244.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,006.75</b>	<b>\$1,195.20</b>	<b>29.83%</b>	<b>\$244.80</b>
<b>Community &amp; Economic Devel.</b>		<b>\$131.60</b>	<b>\$26.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,235.00</b>	<b>\$765.00</b>	<b>\$18,734.42</b>	<b>\$5,366.60</b>	<b>28.65%</b>	<b>\$791.95</b>
<b>Commerce</b>		<b>\$34,172.39</b>	<b>\$6,194.47</b>	<b>\$31,025.79</b>	<b>\$4,798.96</b>	<b>\$122,302.00</b>	<b>\$16,543.00</b>	<b>\$1,142,059.82</b>	<b>\$187,500.18</b>	<b>16.42%</b>	<b>\$27,536.43</b>
<b>Corrections</b>		<b>\$792.98</b>	<b>\$186.81</b>	<b>\$11,059.57</b>	<b>\$1,945.27</b>	<b>\$33,697.00</b>	<b>\$4,904.00</b>	<b>\$244,606.96</b>	<b>\$45,549.55</b>	<b>18.62%</b>	<b>\$7,036.08</b>
<b>Courts</b>	1st District	\$34,244.22	\$7,068.86	\$25,698.25	\$4,816.46	\$20,574.00	\$2,956.00		\$80,516.47		\$14,841.32
	2nd District	\$233,585.84	\$47,429.87	\$172,509.84	\$31,000.31	\$69,716.00	\$9,426.00		\$475,811.68		\$87,856.18
	3rd District	\$644,098.57	\$129,520.28	\$467,300.21	\$83,658.80	\$221,520.00	\$31,978.00		\$1,332,918.78		\$245,157.08
	4th District	\$404,722.25	\$81,961.34	\$241,847.06	\$44,845.69	\$131,249.00	\$18,764.00		\$777,818.31		\$145,571.03
	5th District	\$32,043.17	\$6,578.80	\$31,011.67	\$5,528.06	\$18,464.00	\$2,718.00		\$81,518.84		\$14,824.86
	6th District	\$34,522.40	\$7,130.00	\$30,265.10	\$5,517.37	\$18,007.00	\$2,526.00		\$82,794.50		\$15,173.37
	7th District	\$25,827.58	\$5,395.94	\$50,841.45	\$8,946.64	\$3,346.00	\$471.00		\$80,015.03		\$14,813.58
	8th District	\$23,107.40	\$4,525.65	\$40,623.04	\$7,409.96	\$23,630.00	\$3,451.00		\$87,360.44		\$15,386.61
	Juvenile (All)	\$5,937.54	\$1,224.81	\$6,606.45	\$1,257.49	\$519.00	\$76.00		\$13,062.99		\$2,558.30
<b>Sub Total</b>		<b>\$1,438,088.97</b>	<b>\$290,835.55</b>	<b>\$1,066,703.07</b>	<b>\$192,980.78</b>	<b>\$507,025.00</b>	<b>\$72,366.00</b>	<b>\$42,845,898.04</b>	<b>\$3,011,817.04</b>	<b>7.03%</b>	<b>\$556,182.33</b>
<b>Environmental Quality</b>		<b>\$5,708.34</b>	<b>\$1,169.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$84,633.00</b>	<b>\$12,368.00</b>	<b>\$207,865.14</b>	<b>\$90,341.34</b>	<b>43.46%</b>	<b>\$13,537.08</b>
<b>Governor's Office</b>	<b>Planning &amp; Budget</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$34.69</b>	<b>\$5.07</b>	<b>\$81.00</b>	<b>\$11.00</b>	<b>\$477.04</b>	<b>\$115.69</b>	<b>24.25%</b>	<b>\$16.07</b>
<b>Health</b>		<b>\$3,969.76</b>	<b>\$803.35</b>	<b>\$4,167.69</b>	<b>\$686.48</b>	<b>\$6,057.00</b>	<b>\$805.00</b>	<b>\$62,447.48</b>	<b>\$14,194.45</b>	<b>22.73%</b>	<b>\$2,294.83</b>
<b>Human Services</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,508.59</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>\$0.00</b>
<b>Education</b>	<b>Tech College</b>	<b>\$287.95</b>	<b>\$60.94</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,656.12</b>	<b>\$287.95</b>	<b>6.18%</b>	<b>\$60.94</b>
<b>Labor Commission</b>	<b>Certification &amp; Inspection</b>	<b>\$34,599.38</b>	<b>\$7,121.03</b>	<b>\$19,521.46</b>	<b>\$3,264.30</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$428,775.22</b>	<b>\$54,120.84</b>	<b>12.62%</b>	<b>\$10,385.33</b>
<b>Natural Resources</b>		<b>\$322.31</b>	<b>\$8.66</b>	<b>\$43.62</b>	<b>\$6.38</b>	<b>\$70.00</b>	<b>\$0.00</b>	<b>\$14,577.92</b>	<b>\$435.93</b>	<b>2.99%</b>	<b>\$15.04</b>
<b>ORS</b>		<b>\$20,464.66</b>	<b>\$54.34</b>	<b>\$58,192.79</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$27,267,879.42</b>	<b>\$78,657.45</b>	<b>0.29%</b>	<b>\$54.34</b>
<b>Public Safety</b>		<b>\$776.26</b>	<b>\$0.00</b>	<b>\$117.25</b>	<b>\$12.75</b>	<b>\$5,260.00</b>	<b>\$933.00</b>	<b>\$27,043.34</b>	<b>\$6,153.51</b>	<b>22.75%</b>	<b>\$945.75</b>
<b>Tax Commission</b>		<b>\$1,665,359.00</b>	<b>\$0.00</b>	<b>\$838,076.35</b>	<b>\$0.00</b>	<b>\$621,609.00</b>	<b>\$0.00</b>	<b>\$63,715,191.28</b>	<b>\$3,125,044.35</b>	<b>4.90%</b>	<b>\$0.00</b>
<b>Transportation</b>	<b>Damage Claims</b>	<b>\$116,764.12</b>	<b>\$24,057.49</b>	<b>\$94,509.38</b>	<b>\$17,072.98</b>	<b>\$149,610.00</b>	<b>\$21,196.00</b>	<b>\$1,063,937.33</b>	<b>\$360,883.50</b>	<b>33.92%</b>	<b>\$62,326.47</b>
<b>Workforce Services</b>	<b>Employer Contributions</b>	<b>\$11,646.28</b>	<b>\$2,381.70</b>	<b>\$83,951.94</b>	<b>\$14,414.56</b>	<b>\$36,986.00</b>	<b>\$4,950.00</b>				<b>\$21,746.26</b>
	<b>Financial Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$717.40</b>	<b>\$137.52</b>	<b>\$0.00</b>	<b>\$0.00</b>				<b>\$137.52</b>
	<b>Unempl. Benefit Ovrpmts.</b>	<b>\$78,062.85</b>	<b>\$16,109.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,952.00</b>	<b>\$6,547.00</b>				<b>\$22,656.08</b>
<b>Sub Total</b>		<b>\$89,709.13</b>	<b>\$18,490.78</b>	<b>\$84,669.34</b>	<b>\$14,552.08</b>	<b>\$81,938.00</b>	<b>\$11,497.00</b>	<b>\$8,280,269.87</b>	<b>\$256,316.47</b>	<b>3.10%</b>	<b>\$44,539.86</b>
<b>Total Collected</b>		<b>\$3,532,559.68</b>	<b>\$373,880.67</b>	<b>\$2,286,554.74</b>	<b>\$247,466.53</b>	<b>\$1,668,921.00</b>	<b>\$149,177.00</b>	<b>\$146,818,524.19</b>	<b>\$7,488,035.42</b>	<b>5.10%</b>	<b>\$770,524.20</b>
<b>Total Collected Plus Contingency Fee</b>		<b>\$3,906,440.35</b>	<b>\$2,534,021.27</b>	<b>\$1,818,098.00</b>	<b>\$8,258,559.62</b>						
<b>Money Collected Through Finders</b>		<b>\$545,025.95</b>	<b>\$312,993.00</b>	<b>\$241,392.00</b>							

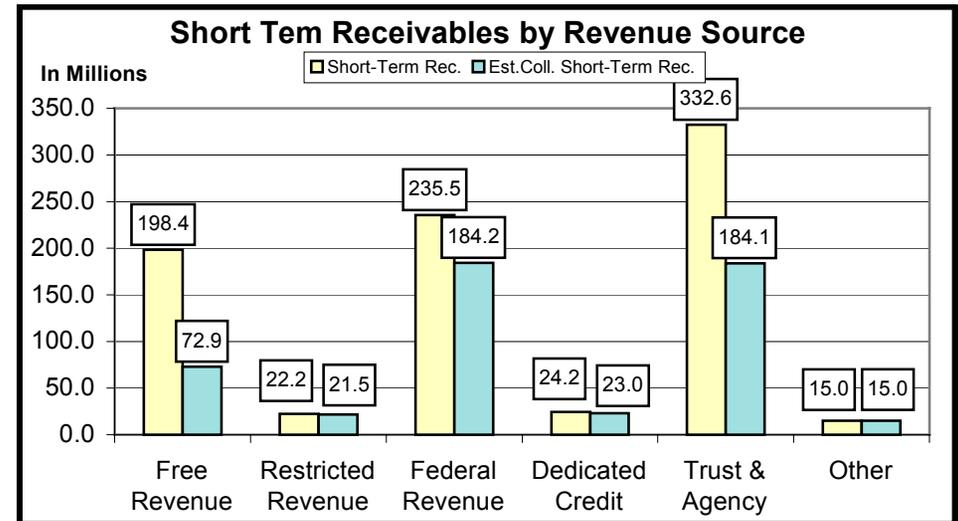
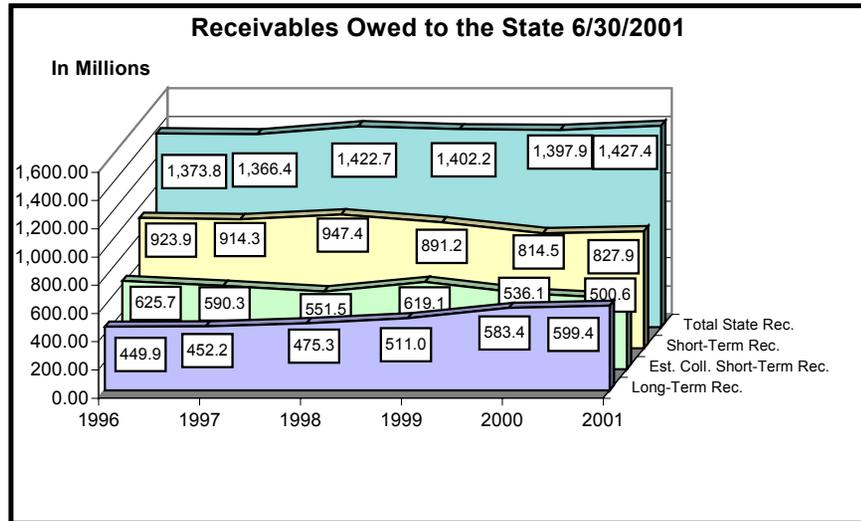
Private Sector Vendors: Contingency Fee In FY01, \$1,308,897.13 was collected from accounts that were written off the State's financial records.  
 G C Services 17.00% These were accounts from the Department of Administrative Services - Risk Management, the Courts and Department of Transportation.  
 OSI Collection Services 15.90%  
 Prime Recovery 50.00%

G C Services and OSI Collection Services perform general collection of all debts from State agencies. These vendors objective is to collect the principle amount placed for collection plus the costs of collection.  
 Prime Recovery is limited to specialized cases where forensic methods are required to support legal claims against debtors who have attempted to shield themselves against the liability.

**SUMMARY OF OUTSTANDING SHORT TERM RECEIVABLES AT JUNE 30, 2001**

#	Agency or Division	# of Accts	Receivables in Finet 7/1/2000	Adj./Write-Off FY01	Receivables Created FY01	Receivables Collected FY01	Gross Short Term Rec 6/30/2001	Allow for Dbtfl Accts 6/30/2001	Net Short Term Rec. 6/30/2001	Net Rec. Free Revenue 6/30/2001	Net Rec. to Fed. Gov. 6/30/2001	Net Rec to Other Funds 6/30/2001	Aging 0 - 30 Days 6/30/2001	Aging 31 - 90 Days 6/30/2001	Aging 3 - 12 Months 6/30/2001	Aging 12 - 24 Months 6/30/2001	Aging 24-36 Months 6/30/2001	Aging >36 Months 6/30/2001
020	District Courts	0	\$41,926,065	(\$2,774,454)	\$18,694,543	(\$11,608,907)	\$46,237,247	\$11,559,566	\$34,677,681	\$9,411,004	\$0	\$25,266,677	\$8,339,631	\$5,520,869	\$9,820,158	\$8,283,621	\$4,965,228	\$9,307,740
021	Juvenile Courts	0	\$3,935,376	\$0	\$72,577	(\$214,896)	\$3,793,057	\$379,307	\$3,413,750	\$880,038	\$0	\$2,533,712	\$1,642,773	\$337,550	\$1,812,734	\$0	\$0	\$0
060	Governor's Office	54	\$5,338,286	(\$4,720)	\$16,547,122	(\$17,755,277)	\$4,125,412	\$0	\$4,125,412	\$20	\$3,947,686	\$177,706	\$4,062,953	\$62,007	\$282	\$65	\$55	\$50
070	Utah Science Center Authority	1	\$50	(\$50)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
080	Attorney General	6	\$146,195	\$0	\$1,084,527	(\$331,751)	\$898,971	\$0	\$898,971	\$0	\$898,971	\$0	\$898,971	\$0	\$0	\$0	\$0	\$0
090	State Auditor	0	\$0	\$0	\$254,702	(\$254,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	Dept of Administrative Service	4,584	\$3,566,592	(\$1,147,606)	\$6,655,195	(\$7,329,408)	\$1,744,773	\$0	\$1,744,773	\$0	\$0	\$1,744,773	\$647,583	\$332,565	\$542,317	\$94,910	\$119,885	\$7,513
102	Office of State Debt Collection	18,530	\$13,770,962	(\$9,929,107)	\$5,616,640	(\$269,019)	\$9,189,476	\$8,270,528	\$918,948	\$433,311	\$0	\$485,637	\$0	\$0	\$1,494,613	\$3,555,187	\$4,139,676	\$0
120	Tax Commission	58,798	\$186,322,239	\$6,825,867	\$128,316,934	(\$146,128,526)	\$175,336,514	\$133,126,234	\$42,210,280	\$30,714,324	\$170,417	\$11,325,539	\$4,181,088	\$15,009,366	\$25,539,544	\$26,662,239	\$22,047,451	\$81,896,826
180	Department of Public Safety	215	\$2,203,686	\$237,959	\$24,323,905	(\$21,837,302)	\$4,928,248	\$0	\$4,928,248	\$2,075	\$4,665,685	\$260,488	\$4,700,573	\$215,204	\$4,972	\$3,747	\$3,751	\$0
190	Utah National Guard	102	\$1,975,423	\$0	\$13,960,172	(\$13,303,648)	\$2,631,947	\$0	\$2,631,947	\$0	\$2,631,947	\$0	\$2,456,992	\$174,955	\$0	\$0	\$0	\$0
200	Department of Human Services	261	\$3,143,888	(\$160)	\$97,785,232	(\$98,116,899)	\$2,812,061	\$0	\$2,812,061	\$0	\$2,804,777	\$7,284	\$1,272,438	\$1,539,543	\$80	\$0	\$0	\$0
201	Human Services - ORS	67,322	\$426,883,395	(\$101,651,225)	\$242,414,921	(\$153,876,008)	\$413,771,083	\$169,527,223	\$244,243,860	\$30,361,088	\$73,940,780	\$139,941,992	\$150,961,063	\$44,557,461	\$67,932,103	\$46,144,383	\$31,257,982	\$72,918,091
270	Department of Health	8,549	\$78,028,662	(\$626,198)	\$764,269,390	(\$764,235,537)	\$77,436,317	\$0	\$77,436,317	\$0	\$67,227,193	\$10,209,124	\$73,894,825	\$2,887,290	\$651,483	\$0	\$95	\$2,625
290	Medical Education Council	8	\$0	\$0	\$387,919	(\$340,455)	\$47,464	\$0	\$47,464	\$0	\$47,464	\$0	\$47,464	\$0	\$0	\$0	\$0	\$0
300	Building Board Construction	45	\$4,748,014	(\$5,054,301)	\$38,517,244	(\$24,951,758)	\$13,259,200	\$0	\$13,259,200	\$0	\$0	\$13,259,200	\$13,259,200	\$0	\$0	\$0	\$0	\$0
400	Board of Education	126	\$13,570,858	(\$37,771)	\$236,146,131	(\$234,071,943)	\$15,607,274	\$0	\$15,607,274	\$0	\$15,394,383	\$212,892	\$15,602,177	\$1,024	\$2,070	\$1,604	\$399	\$0
410	Department of Corrections	7,682	\$4,745,160	(\$2,765,450)	\$4,357,312	(\$2,570,323)	\$3,766,700	\$0	\$3,766,700	\$0	\$25,594	\$3,741,106	\$3,407,742	\$140,449	\$217,429	\$0	\$1,079	\$0
480	Dept Environmental Quality	918	\$1,436,502	\$100,724	\$32,096,752	(\$31,557,122)	\$2,076,855	\$12,132	\$2,064,723	\$6,298	\$1,432,077	\$626,348	\$1,547,725	\$311,367	\$37,748	\$51,293	\$34,640	\$94,082
550	School & Inst Trust Lands Admn	169	\$3,056,480	\$0	\$992,464	(\$374,614)	\$3,674,330	\$0	\$3,674,330	\$0	\$0	\$3,674,330	\$3,674,330	\$0	\$0	\$0	\$0	\$0
560	Natural Resources	692	\$3,141,499	(\$5,480)	\$32,199,067	(\$27,953,807)	\$7,381,279	\$0	\$7,381,279	\$0	\$4,693,357	\$2,687,922	\$6,481,864	\$107,336	\$497,286	\$287,227	\$7,566	\$0
570	Department of Agriculture and Foods	268	\$580,580	(\$3,403)	\$2,508,340	(\$2,434,093)	\$651,425	\$0	\$651,425	\$0	\$573,319	\$78,106	\$434,125	\$211,926	\$2,089	\$58	\$2,851	\$376
600	Dept of Workforce Services	45	\$429,262	(\$106,603)	\$239,292,209	(\$238,151,297)	\$1,463,572	\$0	\$1,463,572	\$0	\$45,546	\$1,418,026	\$862,749	\$600,823	\$0	\$0	\$0	\$0
601	Employer's Unemployment Insurance Contributions	5,937	\$5,644,940	(\$2,349,415)	\$12,119,210	(\$7,693,980)	\$7,720,755	\$4,232,137	\$3,488,618	\$0	\$0	\$3,488,618	\$0	\$1,908,773	\$745,786	\$1,562,450	\$3,503,746	\$0
650	Alcoholic Beverage Control	316	\$1,252,468	\$0	\$10,889,710	(\$11,105,962)	\$1,036,216	\$0	\$1,036,216	\$0	\$0	\$1,036,216	\$926,311	\$105,794	\$4,111	\$0	\$0	\$0
660	Labor Commission	2,082	\$2,510,859	(\$74,182)	\$5,103,774	(\$3,467,324)	\$4,073,127	\$0	\$4,073,127	\$1,075,375	\$178,509	\$2,819,244	\$137,207	\$257,717	\$1,597,211	\$1,985,736	\$92,947	\$2,310
670	Department of Commerce	560	\$188,082	(\$20,031)	\$356,062	(\$171,130)	\$352,983	\$0	\$352,983	\$0	\$0	\$352,983	\$33,820	\$31,676	\$220,575	\$54,016	\$12,896	\$0
680	Financial Institutions	0	\$0	\$0	\$2,800,154	(\$2,800,154)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
690	Insurance Department	22	\$8,034	\$0	\$254,690	(\$228,263)	\$34,461	\$0	\$34,461	\$34,461	\$0	\$0	\$22,067	\$1,832	\$10,562	\$0	\$0	\$0
700	Public Service Commission	0	\$110	\$0	\$0	(\$110)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
710	Community Economic Development	131	\$3,040,861	(\$83,819)	\$40,573,314	(\$38,973,750)	\$4,556,606	\$0	\$4,556,606	\$0	\$4,427,442	\$129,164	\$4,250,460	\$207,314	\$2,255	\$78,995	\$17,095	\$488
720	Utah Sports Authority	1	\$68	\$0	\$26,556	(\$23,164)	\$3,461	\$0	\$3,461	\$0	\$3,461	\$0	\$3,461	\$0	\$0	\$0	\$0	\$0
810	Utah Dept of Transportation	1,091	\$2,898,728	\$12,954,383	\$312,082,633	(\$308,620,728)	\$19,315,016	\$200,000	\$19,115,016	\$0	\$1,075,177	\$18,039,839	\$16,183,571	\$731,226	\$2,312,384	\$87,835	\$0	\$0
900	Board of Bonding Commission	0	\$0	\$0	\$205,771	(\$205,771)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>State Totals</b>	<b>178,515</b>	<b>\$814,493,324</b>	<b>(\$106,515,043)</b>	<b>\$2,290,905,173</b>	<b>(\$2,170,957,625)</b>	<b>\$827,925,829</b>	<b>\$327,307,127</b>	<b>\$500,618,702</b>	<b>\$72,917,993</b>	<b>\$184,183,783</b>	<b>\$243,516,925</b>	<b>\$319,933,163</b>	<b>\$75,254,068</b>	<b>\$113,447,791</b>	<b>\$88,853,365</b>	<b>\$66,207,340</b>	<b>\$164,230,101</b>

## Summary of the State of Utah Receivables For the 2001 Fiscal Year



### COMMENTS

State receivables increased \$29.5 million in FY 2001. Short-term receivables increased by \$13.4 million while Long-term receivables increased by \$16.0 million. Decreases in excess of \$5.0 million occurred in the Tax Commission and HS-ORS. Increases in excess of \$5.0 million occurred in the Building Board Construction and Utah Department of Transportation.

\$198.4 million of the \$827.9 million (24.0%) in short-term receivables represent free revenue. Of that, \$72.9 million (8.8%) is estimated collectible. Receivables projected as collectible are \$30.7 in unpaid taxes, \$11.8 in unpaid fines and \$30.4 in unpaid child support and public assistance.

The other \$629.5 million in short-term receivables is owed to the federal government, third parties, restricted, and trust and agency funds. The collectible portion of the non-free revenue is estimated at \$427.7 million (67.9%). The short-term receivables associated with revolving loans have been removed from the short-term receivable report and included as a note in the long-term receivables reported on page 7, section 1 of this report.

### Receivable Summary – June 2001

Receivables by Revenue Source	Short-Term Receivables	Estimated Collectible	Estimated Uncollectible
Free Revenue	\$198,385,293	\$72,917,993	\$125,467,300
Non Free Revenue	\$629,540,536	\$427,700,709	\$201,839,827
<b>Short-Term Receivables</b>	<b>\$827,925,829</b>	<b>\$500,618,702</b>	<b>\$327,307,127</b>
<b>Long Term Receivables</b>	<b>\$599,436,201</b>	<b>\$599,436,201</b>	<b>\$0</b>
<b>Total Receivables</b>	<b>\$1,427,362,030</b>	<b>\$1,100,054,903</b>	<b>\$327,307,127</b>

## Summary of Short Term Receivables For the 2001 Fiscal Year

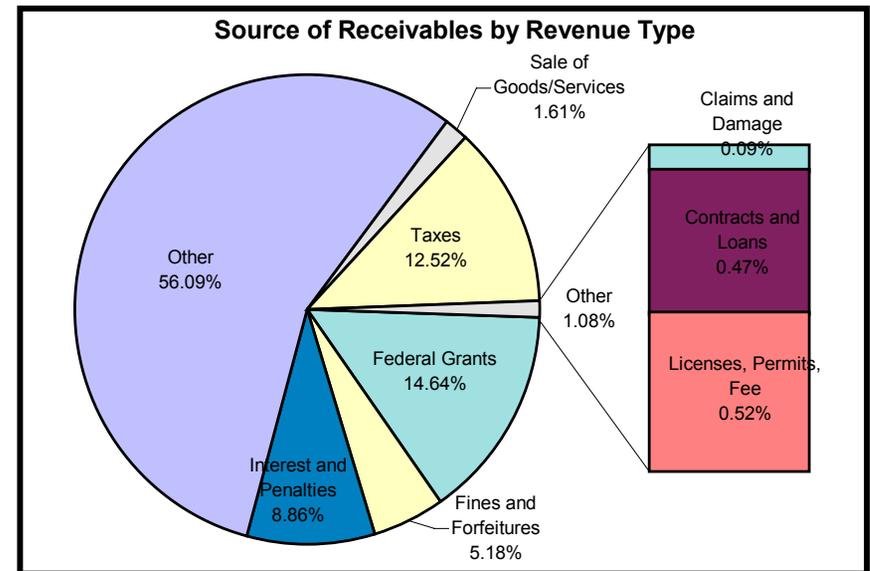
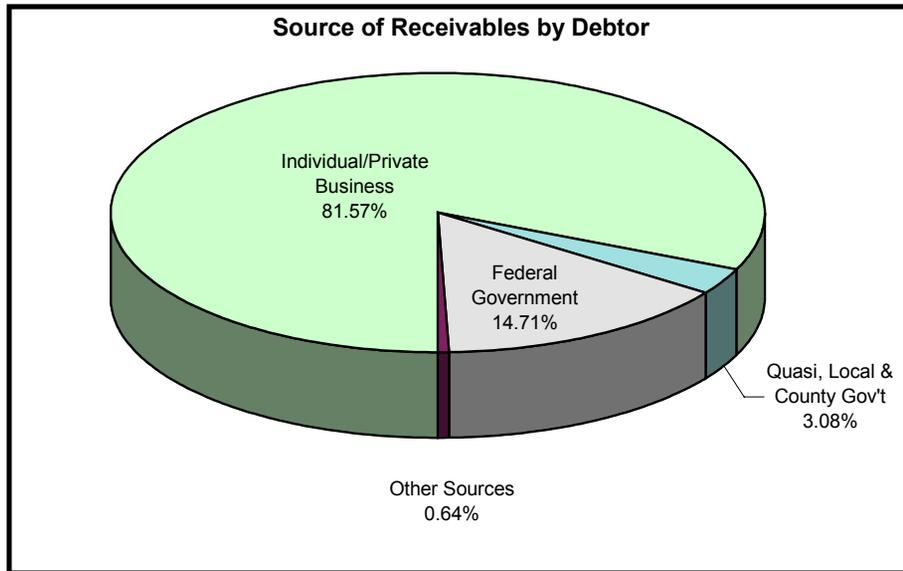
Agency	Short Term Rec. Reported by State Agencies 6-30-00	Short Term Receivables Due 6-30-2001	Allowance for Doubtful Accounts Due 6-30-2001	Projected Collectible Accounts	Total Past Due Due 6-30-2001	Over 90 Days Past Due 6-30-2001
020 District Courts	\$41,926,065.00	\$46,237,247.00	\$11,559,566.00	\$34,677,681.00	\$37,897,616.00	\$32,376,747.00
021 Juvenile Courts	\$3,935,376.00	\$3,793,057.00	\$379,307.00	\$3,413,750.00	\$2,150,284.00	\$1,812,734.00
060 Governor's Office	\$5,338,285.62	\$4,125,411.78	\$0.00	\$4,125,411.78	\$62,459.13	\$452.07
070 Utah Science Center Authority	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
080 Attorney General	\$146,195.00	\$898,971.00	\$0.00	\$898,971.00	\$0.00	\$0.00
090 State Auditor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100 Dept of Administrative Service	\$3,566,591.81	\$1,744,772.79	\$0.00	\$1,744,772.79	\$1,097,189.98	\$764,624.53
102 Office of State Debt Collection	\$13,770,962.00	\$9,189,476.00	\$8,270,528.00	\$918,948.00	\$9,189,476.00	\$9,189,476.00
120 Tax Commission	\$186,322,238.99	\$175,336,514.04	\$133,126,234.00	\$42,210,280.04	\$171,155,425.89	\$156,146,060.00
180 Department of Public Safety	\$2,203,686.15	\$4,928,248.00	\$0.00	\$4,928,248.00	\$227,675.13	\$12,470.65
190 Utah National Guard	\$1,975,422.51	\$2,631,946.69	\$0.00	\$2,631,946.69	\$174,955.03	\$0.00
200 Department of Human Services	\$3,143,888.00	\$2,812,061.00	\$0.00	\$2,812,061.00	\$1,539,623.00	\$80.00
201 Human Services - ORS	\$426,883,397.00	\$413,771,083.00	\$169,527,223.00	\$244,243,860.00	\$262,810,020.00	\$218,252,559.00
270 Department of Health	\$78,028,661.77	\$77,436,316.79	\$0.00	\$77,436,316.79	\$3,541,491.93	\$654,202.36
290 Medical Education Council	\$0.00	\$47,464.37	\$0.00	\$47,464.37	\$0.00	\$0.00
300 Building Board Construction	\$4,748,014.36	\$13,259,199.73	\$0.00	\$13,259,199.73	\$0.00	\$0.00
400 Board of Education	\$13,570,857.74	\$15,607,274.13	\$0.00	\$15,607,274.13	\$5,096.88	\$4,072.60
410 Department of Corrections	\$4,745,160.08	\$3,766,699.71	\$0.00	\$3,766,699.71	\$358,957.31	\$218,508.09
480 Dept Environmental Quality	\$1,436,501.53	\$2,076,854.91	\$12,132.00	\$2,064,722.91	\$529,129.83	\$217,762.59
550 School & Inst Trust Lands Admn	\$3,056,480.00	\$3,674,330.00	\$0.00	\$3,674,330.00	\$0.00	\$0.00
560 Natural Resources	\$3,141,499.04	\$7,381,278.97	\$0.00	\$7,381,278.97	\$899,414.53	\$792,078.28
570 Department of Agriculture and Foods	\$580,580.36	\$651,424.90	\$0.00	\$651,424.90	\$217,299.73	\$5,373.77
600 Dept of Workforce Services	\$429,262.11	\$1,463,572.06	\$0.00	\$1,463,572.06	\$600,823.35	\$0.00
Employer's Unemployment Insurance						
601 Contributions	\$5,644,940.00	\$7,720,755.00	\$4,232,137.00	\$3,488,618.00	\$7,720,755.00	\$5,811,982.00
650 Alcoholic Beverage Control	\$1,252,468.00	\$1,036,216.00	\$0.00	\$1,036,216.00	\$109,905.00	\$4,111.00
660 Labor Commission	\$2,510,859.10	\$4,073,127.37	\$0.00	\$4,073,127.37	\$3,935,920.24	\$3,678,203.40
670 Department of Commerce	\$188,082.42	\$352,983.08	\$0.00	\$352,983.08	\$319,163.27	\$287,487.48
680 Financial Institutions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
690 Insurance Department	\$8,034.00	\$34,461.00	\$0.00	\$34,461.00	\$12,394.00	\$10,562.00
700 Public Service Commission	\$110.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
710 Community Economic Development	\$3,040,860.91	\$4,556,605.99	\$0.00	\$4,556,605.99	\$306,145.73	\$98,831.67
720 Utah Sports Authority	\$68.49	\$3,460.91	\$0.00	\$3,460.91	\$0.00	\$0.00
810 Utah Dept of Transportation	\$2,898,728.08	\$19,315,015.68	\$200,000.00	\$19,115,015.68	\$3,131,445.01	\$2,400,219.01
900 Board of Bonding Commission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Agency Totals</b>	<b>\$814,493,326.07</b>	<b>\$827,925,828.90</b>	<b>\$327,307,127.00</b>	<b>\$500,618,701.90</b>	<b>\$507,992,665.97</b>	<b>\$432,738,597.50</b>

**Summary of the State's Long Term Receivables -  
For the 2001 Fiscal Year**

Receivables Due in Excess of One Year

<b>Agency Name</b>	<b>Type of Receivable</b>	<b>Receivable Balance 6/30/01</b>	<b>Receivable Balance 6/30/00</b>	<b>% Increase (Decrease)</b>
<b>Agriculture</b>	<b>ARDL &amp; Rural Rehab Revolving Loans</b>	<b>24,443,405</b>	<b>22,270,498</b>	<b>9.76%</b>
	\$138,542 is due in 90 days on above loans			
<b>NR - Sovereign Lands &amp; Forestry</b>	<b>Contracted Service</b>	<b>93,407</b>	<b>101,036</b>	<b>-7.55%</b>
<b>School and Institutional Trust Lands</b>	<b>Contracts</b>	<b>9,019,860</b>	<b>8,291,154</b>	<b>8.79%</b>
<b>Department of Corrections</b>	<b>Incarcerated or Unavailable Offenders</b>	<b>See Note Below</b>	<b>14,926,915</b>	
<b>Sub Total</b>		<b><u>33,556,672</u></b>	<b><u>30,662,688</u></b>	<b>9.44%</b>
<b>Revolving Loans Serviced by Finance</b>				
<b>Safe Drinking Water</b>	<b>Loan</b>	<b>41,114,622</b>	<b>32,520,977</b>	<b>20.90%</b>
<b>Water Quality</b>	<b>Loan</b>	<b>135,599,961</b>	<b>126,439,010</b>	<b>6.76%</b>
<b>Water Resource Development</b>	<b>Loan</b>	<b>204,919,545</b>	<b>207,470,136</b>	<b>-1.24%</b>
<b>Community Impact Board</b>	<b>Loan</b>	<b>144,044,325</b>	<b>136,202,422</b>	<b>5.44%</b>
<b>Energy Conservation</b>	<b>Loan</b>	<b>1,940,099</b>	<b>1,991,981</b>	<b>-2.67%</b>
<b>DFCM Energy Loans</b>	<b>Loan</b>	<b>186,596</b>	<b>330,741</b>	<b>-77.25%</b>
<b>Industrial Assistance</b>	<b>Loan</b>	<b>4,152,888</b>	<b>2,250,888</b>	<b>45.80%</b>
<b>DCED Housing Development</b>	<b>Loan</b>	<b>33,921,493</b>	<b>30,564,220</b>	<b>9.90%</b>
	\$3,989,692 is due in 90 days on above loans			
<b>Total Finance Revolving Loans</b>		<b><u>565,879,529</u></b>	<b><u>537,770,375</u></b>	<b>4.97%</b>
Note: Long Term obligation in the Department of Corrections is being reviewed for reclassification. Report has been normalized to reflect this reclassification issue.				
<b>TOTAL LONG TERM RECEIVABLES</b>		<b><u>599,436,201</u></b>	<b><u>568,433,063</u></b>	<b>5.17%</b>

## Summary of Short-Term Receivables by Source For the 2001 Fiscal Year

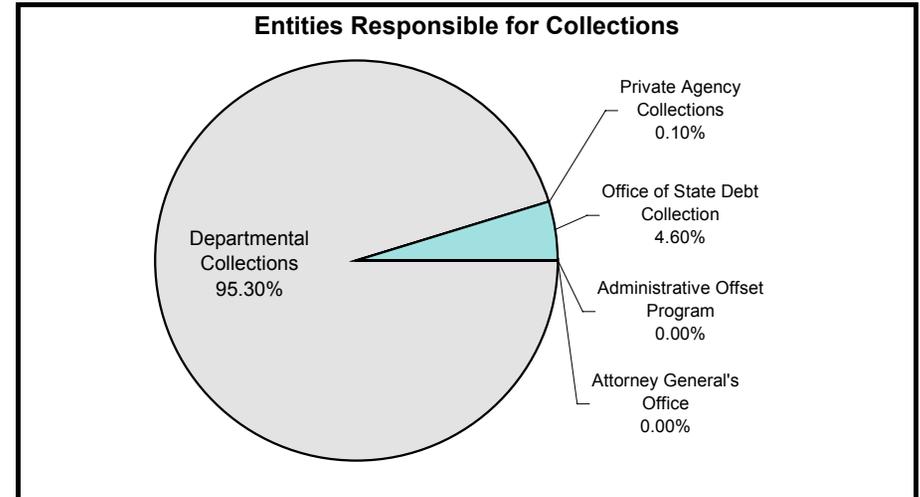
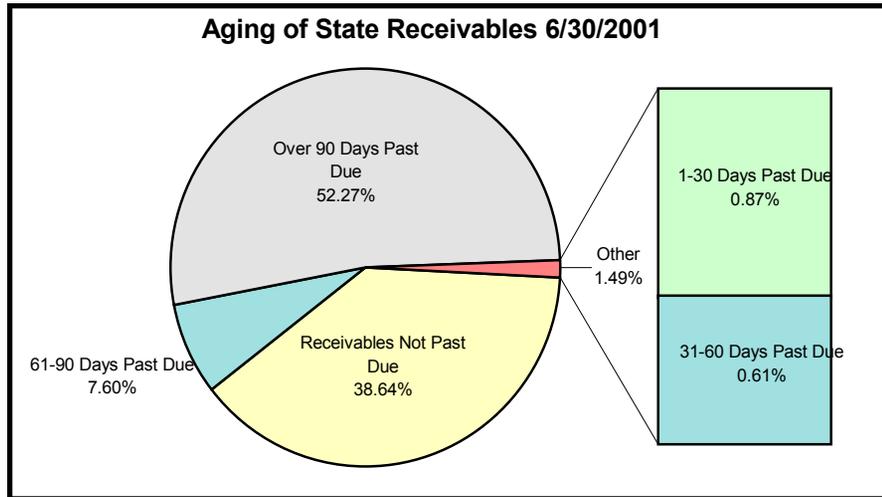


Debtor	Amount	Percent
Individual/Private Business	\$675,337,808.34	81.57%
Quasi, Local & County Gov't	\$25,515,306.64	3.08%
Federal Government	\$121,780,661.35	14.71%
Other Sources	\$5,292,052.57	0.64%
<b>Total</b>	<b>\$827,925,828.90</b>	<b>100.00%</b>

Revenue Type	Amount	Percent
Claims and Damage	\$752,367.00	0.09%
Contracts and Loans	\$3,909,639.00	0.47%
Federal Grants	\$121,240,120.46	14.64%
Fines and Forfeitures	\$42,927,676.16	5.18%
Interest and Penalties	\$73,374,355.21	8.86%
Licenses, Permits, Fee	\$4,302,371.67	0.52%
Other	\$464,410,417.80	56.09%
Sale of Goods/Services	\$13,357,564.60	1.61%
Taxes	\$103,651,317.00	12.52%
<b>Total</b>	<b>\$827,925,828.90</b>	<b>100.00%</b>

**NOTE:** Other Sources are receivables collected for third parties such as victims of crimes and child support.

## Summary of Receivable Age and Collection Status For the Fiscal Year Ending June 30, 2001



Source	FY 2000 Amount	FY 2001 Amount	Percent Change
Rec. Not Past Due	\$325,634,244.28	\$319,933,162.93	-1.75%
1-30 Days Past Due	\$5,639,914.43	\$7,234,328.32	28.27%
31-60 Days Past Due	\$3,666,586.45	\$5,075,039.82	38.41%
61-90 Days Past Due	\$48,397,819.22	\$62,944,700.33	30.06%
Over 90 Days Past Due	\$431,154,761.69	\$432,738,597.50	.37%
<b>Total</b>	<b>\$814,493,326.07</b>	<b>\$827,925,828.90</b>	<b>1.65%</b>

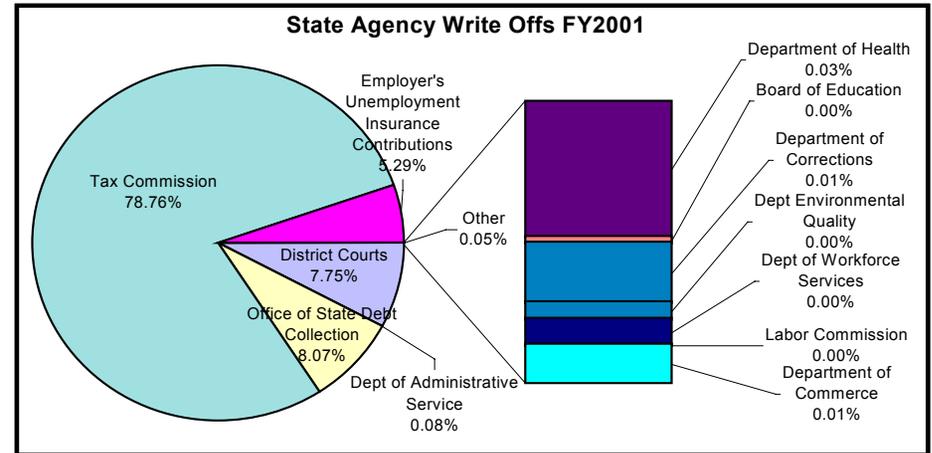
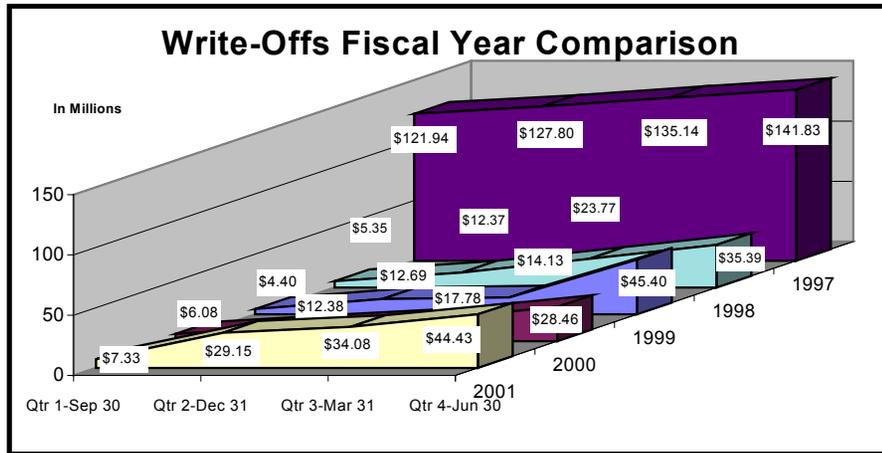
Source	Amount	Percent
Departmental Collections	\$789,010,656.43	95.2997%
Private Agency Collections	\$826,165.47	0.0998%
Office of State Debt Collection	\$38,087,615.00	4.6004%
Administrative Offset Program	\$0.00	0.0000%
Attorney General's Office	\$1,392.00	0.0002%
<b>Total</b>	<b>\$827,925,828.90</b>	<b>100.00%</b>

During FY 2001, the State's past due receivables increased overall by \$19.1 million. However, state receivables over 90 days past due increased by only \$1.6 million. Continued effort will be made to bill and collect in the early phases of the collection cycle.

All accounts that are placed with the private sector collection vendor are automatically sent to the State's Offset program for matching with tax refunds and vendor payments if a Social Security Number is available.

State agencies by policy and procedures should collect their receivables for the first 60 to 90 days unless a different arrangement is negotiated with OSDC, or it is prohibited by law. Accounts that are referred to the Office of State Debt Collection are placed with a private sector collection vendors contracted by the State to provide this service.

# Write-Off's of Receivables For the 2001 Fiscal Year



## COMMENTS

State write-offs increased by \$16.0 million in FY 2001. As noted in the accompanying chart, write-offs are limited to a small number of state agencies. Write-off is an effective tool to eliminate receivables on the State's books that have limited or no opportunity for collection. Write-offs benefit the State by identifying the true revenues that can be realized by the State agencies.

Statewide write-off policies require agencies to refer write-off accounts to the OSDC for future follow-up unless the State agency has similar follow-up policies as part of their collection process. Write-off accounts are referred to the private collection vendor for continued follow-up unless the debtor is deceased or it would not be in the best interest of the State. There is no cost to the State for this continued follow-up unless the private collector is successful in collecting the debt and is unable to collect the cost of collection from the debtor.

Agency	Write-Offs FY2001	% of All W/O FY2001	Write-Offs FY 2000	% of All W/O FY2000
020 District Courts	\$3,442,308	7.75%	\$3,678,048	12.92%
100 Dept of Administrative Service	\$35,017.28	0.08%	\$0.00	0.00%
102 Office of State Debt Collection	\$3,585,631	8.07%	\$5,543,690	19.48%
120 Tax Commission	\$34,989,583	78.76%	\$15,316,366	53.81%
270 Department of Health	\$11,837	0.03%	\$7,369	0.03%
400 Board of Education	\$513	0.00%	\$300	0.00%
410 Department of Corrections	\$5,162	0.01%	\$2,028,958	7.13%
480 Dept Environmental Quality	\$1,425	0.00%	\$0.00	0.00%
550 School & Inst Trust Lands Admn	\$0.00	0.00%	\$19,964	0.07%
570 Department of Agriculture and Foods	\$0.00	0.00%	\$11,000	0.04%
600 Dept of Workforce Services	\$2,184	0.00%	\$0.00	0.00%
601 Employer's Unemployment Insurance Contributions	\$2,349,415	5.29%	\$1,858,644	6.53%
660 Labor Commission	\$60	0.00%	\$0.00	0.00%
670 Department of Commerce	\$3,220	0.01%	\$0.00	0.00%
<b>Totals</b>	<b>\$44,426,356</b>	<b>100.00%</b>	<b>\$28,464,339</b>	<b>100.00%</b>

# **PERFORMANCE MEASURES**

## *Performance Measures*

Performance measures are used to evaluate state agencies' effectiveness in managing and collecting state receivables. These measurements are industry-standards in the collection field, but are not appropriate for all state agencies due to the nature of the receivables that are generated within the agency. For example, tax receivables are delinquent at the time the receivable is recorded on the State's books; therefore, the measurement of *Past Due as a % of Gross Receivables* is not meaningful. Several agencies have similar situations, and only the measurements that are meaningful are considered.

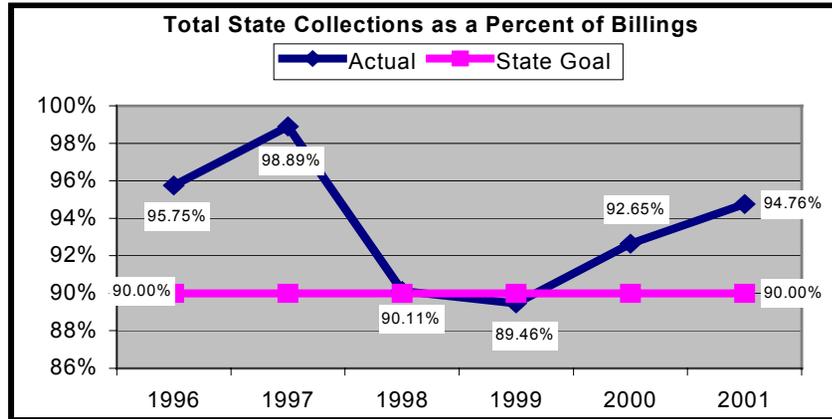
Due to reporting system inadequacies, incomplete reporting of required data prevents performance measures from being applied to every agency. This situation is identified on the report with an *NA*. The OSDC is working with the individual agencies to bring their reporting up to a level where the performance measurements will be useful as a management tool for the agency.

# Summary of State of Utah Performance Measures

For Quarters Ending 01-Jul-2000 Through 30-Jun-2001

Agency	Avg. Collections as a % of Billings	Avg. Days to Collection	Collectible as a % of Gross	Past-Due as a % of Gross	Over 90 Days Past-Due as a % of Total	Write-Off as a % of Total Past-Due
020 District Courts	62.10%	1,391.71	75.00%	81.96%	85.43%	2.32%
021 Juvenile Courts	NA	NA	NA	56.69%	84.30%	0.00%
060 Governor's Office	107.30%	22.57	100.00%	1.51%	0.72%	0.00%
080 Attorney General	30.59%	243.88	100.00%	0.00%	0.00%	0.00%
090 State Auditor	100.00%	37.45	100.00%	0.00%	0.00%	0.00%
100 Dept of Administrative Service	110.13%	92.32	100.00%	62.88%	69.69%	0.71%
102 Office of State Debt Collection	NA	3,074.33	10.00%	100.00%	100.00%	39.02%
120 Tax Commission	113.88%	452.91	24.07%	97.62%	91.23%	4.85%
180 Department of Public Safety	89.78%	35.11	100.00%	4.62%	5.48%	0.00%
190 Utah National Guard	95.30%	45.78	100.00%	6.65%	0.00%	0.00%
200 Department of Human Services	100.34%	9.55	100.00%	54.75%	0.01%	0.00%
201 Human Services - ORS	63.48%	998.89	59.03%	63.52%	83.05%	0.00%
270 Department of Health	100.00%	14.18	100.00%	4.57%	18.47%	0.14%
290 Medical Education Council	87.76%	17.11	100.00%	0.00%	0.00%	0.00%
300 Building Board Construction	64.78%	73.80	100.00%	0.00%	0.00%	0.00%
400 Board of Education	99.12%	11.91	100.00%	0.03%	79.90%	0.50%
410 Department of Corrections	58.99%	194.56	100.00%	9.53%	60.87%	0.45%
480 Dept Environmental Quality	98.32%	11.56	99.42%	25.48%	41.15%	0.10%
550 School & Inst Trust Lands Admn	37.75%	3,331.84	100.00%	0.00%	0.00%	0.00%
560 Natural Resources	86.82%	38.95	100.00%	12.19%	88.07%	0.00%
570 Department of Agriculture and Foods	97.04%	36.32	100.00%	33.36%	2.47%	0.00%
600 Dept of Workforce Services	99.52%	2.37	100.00%	41.05%	0.00%	0.27%
601 Employer's Unemployment Insurance Contributions	63.49%	298.92	45.18%	100.00%	75.28%	9.19%
650 Alcoholic Beverage Control	101.99%	35.39	100.00%	10.61%	3.74%	0.00%
660 Labor Commission	67.94%	343.99	100.00%	96.63%	93.45%	0.00%
670 Department of Commerce	48.06%	442.20	100.00%	90.42%	90.08%	0.42%
680 Financial Institutions	100.00%	0.06	100.00%	0.00%	0.00%	0.00%
690 Insurance Department	89.62%	56.30	100.00%	35.97%	85.22%	0.00%
700 Public Service Commission	0.00%	270.00	100.00%	0.00%	0.00%	0.00%
710 Community Economic Development	96.06%	17.37	100.00%	6.72%	32.28%	0.00%
720 Utah Sports Authority	87.23%	23.48	100.00%	0.00%	0.00%	0.00%
810 Utah Dept of Transportation	98.89%	7.48	98.96%	16.21%	76.65%	0.00%
900 Board of Bonding Commission	100.00%	0.00	100.00%	0.00%	0.00%	0.00%
<b>Average</b>	<b>94.8%</b>	<b>123.5</b>	<b>60.5%</b>	<b>61.4%</b>	<b>85.2%</b>	<b>2.1%</b>
<b>Utah Performance Goals</b>	<b>90%</b>	<b>90</b>	<b>95%</b>	<b>20%</b>	<b>20%</b>	<b>2%</b>

## *Utah Receivables Collections as a Percentage of Billings*



This graph illustrates the relationship between collections and billings. This performance measure is one indication of the State's effectiveness in collecting its current receivables. Higher percentages indicate greater collections in relation to billings and are positive indicators.

The average collection as a percent of billings for FY 2001 is 94.76%, a 2.11% increase. The increase is the result of improved reporting within the agencies. OSDC will put forth extra effort to motivate those agencies not meeting this goal to improve their performance.

### Lowest Average Collections as a Percent of Billings for State Agencies with over \$1.0 Million in Gross Receivables

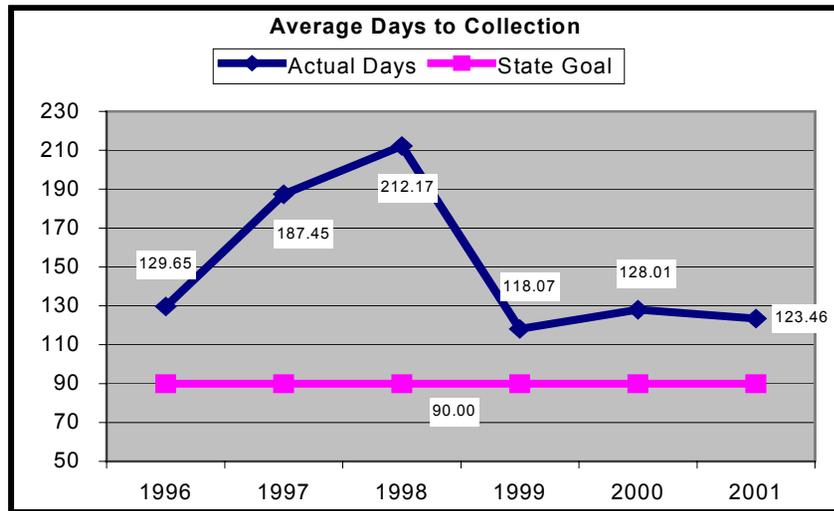
#### State Agencies Exceeding the State Goal of 90% Collections as a Percent of Billings for FY2000 with Gross Receivables in Excess of \$1.0 Million

Agency	Average FY2001	Average FY2000
060 Governor's Office	107.30%	93.25%
100 Dept of Administrative Service	110.13%	95.61%
120 Tax Commission	113.88%	83.80%
190 Utah National Guard	95.30%	110.98%
200 Department of Human Services	100.34%	102.13%
270 Department of Health	100.00%	98.36%
400 Board of Education	99.12%	95.03%
480 Dept Environmental Quality	98.32%	94.83%
600 Dept of Workforce Services	99.52%	100.47%
650 Alcoholic Beverage Control	101.99%	97.85%
710 Community Economic Development	96.06%	99.92%
810 Utah Dept of Transportation	98.89%	115.87%

Agency	Average FY2001	Average FY2000
020 District Courts	62.10%	54.73%
201 Human Services - ORS	63.48%	50.84%
300 Building Board Construction	64.78%	101.96%
410 Department of Corrections	58.99%	98.38%
550 School & Inst Trust Lands Admn	37.75%	62.32%
601 Employer's Unemployment Insurance Contributions	63.49%	90.14%
660 Labor Commission	67.94%	59.97%

Juvenile Courts and the OSDC are excluded from this report. The Juvenile Courts reporting system does not provide accurate data to make the measure meaningful and the OSDC receivables are all delinquent and old when they are transferred from the Courts.

# Utah Receivables Days to Collection



**Agencies Having \$1.0 Million in Receivables with Average Days to Collection Exceeding the State Goal of 90 Days**

Agency	Average FY2001	Average FY2000
060 Governor's Office	22.57	27.51
180 Department of Public Safety	35.11	25.97
190 Utah National Guard	45.78	25.03
200 Department of Human Services	9.55	12.55
270 Department of Health	14.18	14.49
300 Building Board Construction	73.80	31.97
400 Board of Education	11.91	6.01
480 Dept Environmental Quality	11.56	19.65
560 Natural Resources	38.95	24.36
600 Dept of Workforce Services	2.37	1.98
650 Alcoholic Beverage Control	35.39	62.90
710 Community Economic Development	17.37	13.30
810 Utah Dept of Transportation	7.48	5.01

The Days to Collection statistic represents the average number of days it takes the State to collect receivable dollars. The statistic first divides the average amount of dollars collected over four quarters into the average balance of outstanding accounts receivable during the same period. The resulting turnover ratio is multiplied by the number of days in the quarter. The result is an approximation of the number of days it would take to collect the outstanding receivable balances assuming past successful collection efforts continue at the same rate.

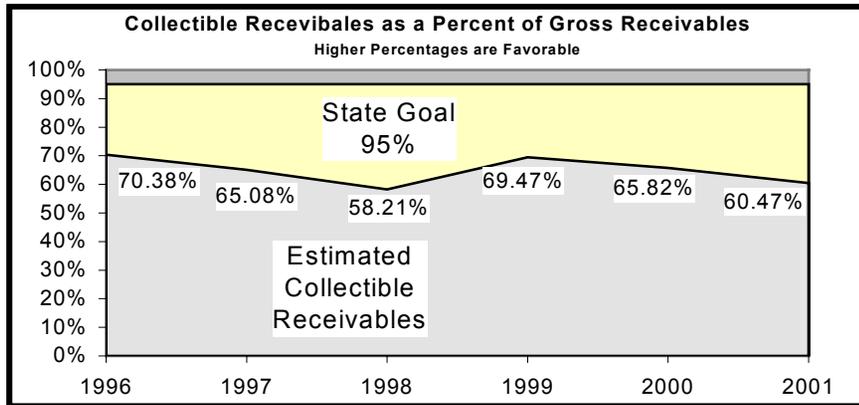
A lower number of days indicate greater efficiency in collecting money owed to the State. The State performance goal of 90 days is not being met. Agencies experience a greater number of days to collection when their receivables are for taxes, fines, fees, etc. because of the lack of perceived value by the citizen. Continued effort will be made to improve state agency performance in this area.

**Agencies Having \$1 Million in Receivables with the Highest Average Days to Collection**

Agency	Average FY2001	Average FY2000
020 District Courts	1,391.71	1,669.48
100 Dept of Administrative Service	92.32	141.62
102 Office of State Debt Collection	3,074.33	4,702.84
120 Tax Commission	452.91	491.10
201 Human Services - ORS	998.89	1,056.45
410 Department of Corrections	194.56	948.53
550 School & Inst Trust Lands Admn	3,331.84	428.24
601 Employer's Unemployment Insurance Contributions	298.92	71.11
660 Labor Commission	343.99	266.50

# Utah Collections

## Collectible Receivables as a Percent of Gross Receivables



The graph illustrates the relationship between collectible and gross receivables, and indicates what collections can be expected in the future, given the same level of effort. Collectible receivables are equal to gross receivables less an allowance for doubtful accounts. Higher percentages are favorable and indicate that a greater percentage of gross receivables are expected to be collected. The state's goal for this statistic is 95%

At June 30, 2001, 60.47% of the gross receivables are estimated to be collected. During FY 2001, agencies began implementing GASB 34 requirements to establish an allowance for doubtful accounts. This results in more accurate reporting of receivables that are collectible based on historical collection information.

### Agencies with Receivables of at Least \$1 Million with the Highest Percent Collectible as a Percent of Gross Receivables

Agency	FY 2001	FY 2000
060 Governor's Office	100.00%	100.00%
100 Dept of Administrative Service	100.00%	100.00%
180 Department of Public Safety	100.00%	100.00%
190 Utah National Guard	100.00%	100.00%
200 Department of Human Services	100.00%	100.00%
270 Department of Health	100.00%	100.00%
300 Building Board Construction	100.00%	100.00%
400 Board of Education	100.00%	100.00%
410 Department of Corrections	100.00%	100.00%
480 Dept Environmental Quality	99.42%	100.00%
550 School & Inst Trust Lands Admn	100.00%	100.00%
560 Natural Resources	100.00%	100.00%
600 Dept of Workforce Services	100.00%	100.00%
650 Alcoholic Beverage Control	100.00%	100.00%
660 Labor Commission	100.00%	100.00%
710 Community Economic Development	100.00%	100.00%
810 Utah Dept of Transportation	98.96%	93.10%

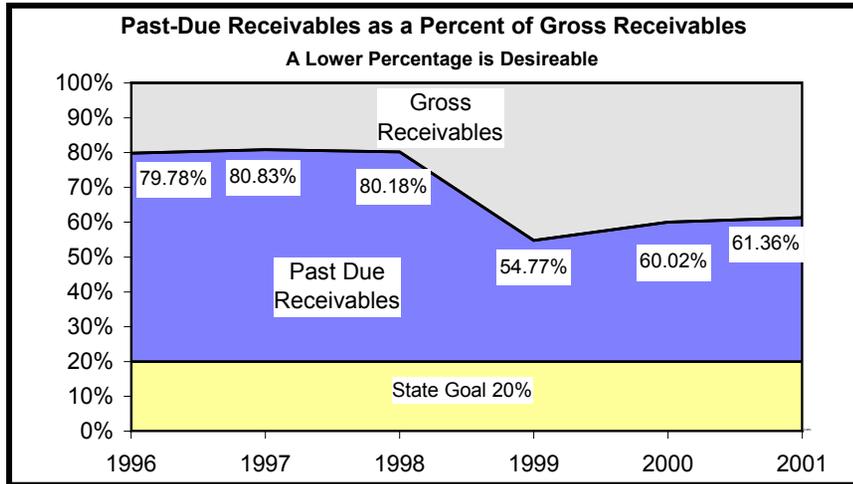
**The agencies below with the lowest collectible receivables as a percent of gross receivables are those with the greatest collection challenges. These receivables include delinquent taxes, public assistance overpayments, child support, and court and other types of fines.**

### Agencies with Receivables in Excess of \$1 Million with the Lowest Collection Percentage as a Percent of Gross

Agency	FY 2001	FY 2000
020 District Courts	75.00%	100.00%
021 Juvenile Courts	90.00%	90.00%
102 Office of State Debt Collection	10.00%	8.00%
120 Tax Commission	24.07%	86.01%
201 Human Services - ORS	59.03%	44.90%
601 Employer's Unemployment Insurance Contributions	45.18%	32.10%

# Utah Receivables

## Past Due Receivables as a Percent of Gross Receivables



This statistic measures the integrity of the original receivable by indicating an agency's ability and efforts to bill and collect accounts. A low percentage is an indication that agencies are utilizing effective collection and billing procedures because they collect accounts before they become past due. The State's performance goal for this statistic is 20%.

This graph illustrates the relationship between past-due and gross receivables. Past due is defined as a receivable that is one or more days past the original due date. For the year ending June 30, 2000, 61.36% of the gross short-term receivables were past due.

This performance measurement is not a valid measurement for state agencies where the receivable is past due at the time it is placed on the agency's books such as receivables in the OSDC.

### Agencies with Receivables in Excess of \$1 Million that Exceeded the State Goal of Past-Due Receivables being 20% or Less of their Gross Receivables

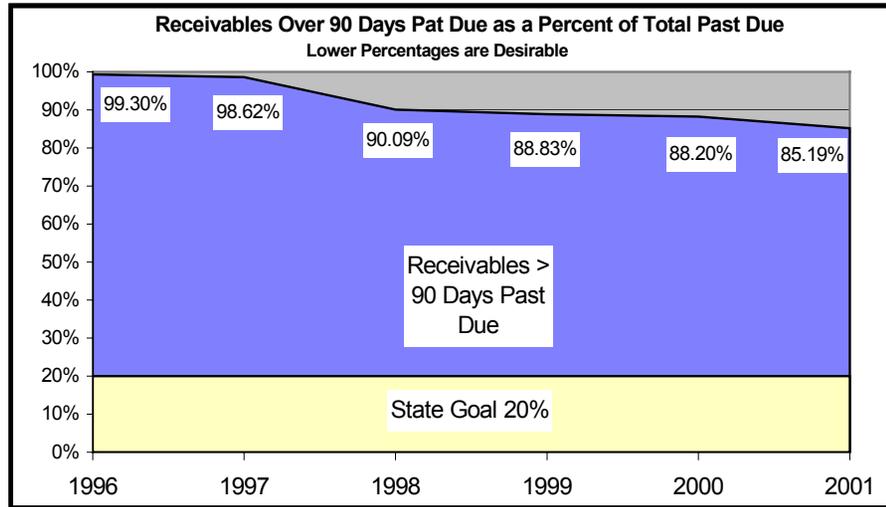
Agency	FY 2001	FY 2000
060 Governor's Office	1.51%	2.92%
180 Department of Public Safety	4.62%	4.51%
190 Utah National Guard	6.65%	1.05%
270 Department of Health	4.57%	4.44%
300 Building Board Construction	0.00%	4.95%
400 Board of Education	0.03%	0.11%
410 Department of Corrections	9.53%	83.11%
550 School & Inst Trust Lands Admn	0.00%	0.00%
560 Natural Resources	12.19%	12.59%
650 Alcoholic Beverage Control	10.61%	31.62%
710 Community Economic Development	6.72%	13.10%
810 Utah Dept of Transportation	16.21%	78.47%

### Agencies with Receivables in Excess of \$1 Million with the Highest Past-Due as a Percent of Gross Receivables

Agency	FY 2001	FY 2000
020 District Courts	81.96%	82.63%
021 Juvenile Courts	56.69%	61.85%
100 Dept of Administrative Service	62.88%	38.34%
102 Office of State Debt Collection	100.00%	100.00%
120 Tax Commission	97.62%	99.23%
200 Department of Human Services	54.75%	8.99%
201 Human Services - ORS	63.52%	54.24%
480 Dept Environmental Quality	25.48%	11.88%
600 Dept of Workforce Services	41.05%	2.47%
601 Employer's Unemployment Insurance Contributions	100.00%	100.00%
660 Labor Commission	96.63%	92.01%

## Utah Receivables

### Receivables Over 90 Days Past Due as a Percent of Total Past Due Receivables



The graph illustrates the relationship between receivables that are 90 days past due compared to total past-due receivables.

The Receivables Over 90 Days Past Due as a Percent of Total Past Due Receivables measures the effectiveness of agencies to collect past due receivables. A lower percentage indicates fewer past due receivables are delinquent in excess of 90 days and is another indicator of the agency's effectiveness in collecting delinquent debt. The state's performance goal for this statistic is 20%.

As indicated by the graph, receivables past due over 90 days are decreasing. The decrease is attributable to state agencies' efforts to bill promptly, follow through for collection and write off of older, un-collectible accounts from their inventories.

#### Agencies Exceeding \$1.0 Million in Outstanding Receivables with a High Percentage of the Receivables Being Past Due More Than 90 Days.

Agency	FY 2001	FY 2000
020 District Courts	85.43%	89.28%
021 Juvenile Courts	84.30%	87.11%
100 Dept of Administrative Service	69.69%	60.27%
102 Office of State Debt Collection	100.00%	100.00%
120 Tax Commission	91.23%	93.30%
201 Human Services - ORS	83.05%	85.75%
400 Board of Education	79.90%	31.94%
410 Department of Corrections	60.87%	79.83%
480 Dept Environmental Quality	41.15%	42.95%
560 Natural Resources	88.07%	86.82%
601 Employer's Unemployment Insurance Contributions	75.28%	84.08%
660 Labor Commission	93.45%	36.33%
710 Community Economic Development	32.28%	98.73%
810 Utah Dept of Transportation	76.65%	73.02%

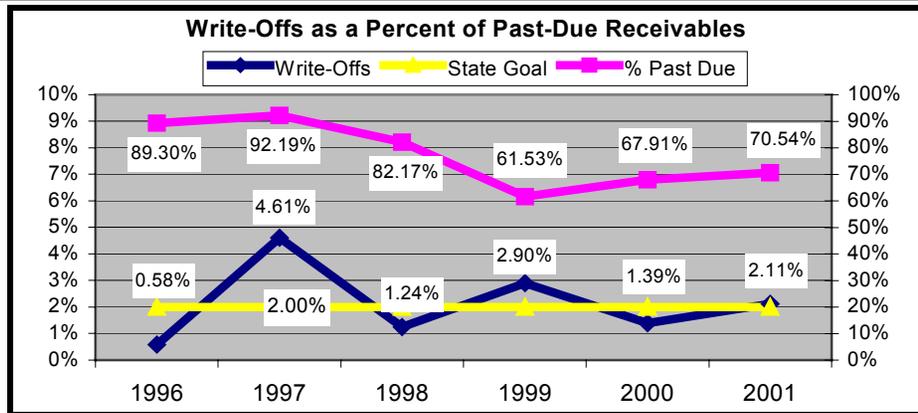
Receivables in the State Tax Commission, HS-ORS and District Courts represent 76.7% of the States receivables and 92.9% of the state's past-due receivables. Of these three agencies' past due receivables, 86.8% are in excess of 90 days. These accounts involve child support, delinquent taxes and convicted felons. These accounts generally take longer to collect because of the available appeal processes, the nature of the debt, and the lack of ability and willingness of the debtor to pay the obligation.

#### Agencies Exceeding \$1.0 Million in Outstanding Receivables Attaining the State Goal of 20% or Less of Receivables Being Over 90 Days Past Due Compared to Total Past Due.

Agency	FY 2001	FY 2000
060 Governor's Office	0.72%	100.00%
180 Department of Public Safety	5.48%	8.49%
190 Utah National Guard	0.00%	100.00%
200 Department of Human Services	0.01%	0.00%
270 Department of Health	18.47%	10.99%
300 Building Board Construction	0.00%	98.02%
550 School & Inst Trust Lands Admn	0.00%	0.00%
600 Dept of Workforce Services	0.00%	83.67%
650 Alcoholic Beverage Control	3.74%	23.07%

# Utah Receivables

## Write-Offs as a Percent of Past-Due Receivables



The graph illustrates the relationship between receivables written off the agency accounting records as uncollectible and total past-due receivables. A small percentage is a positive performance indicator. The State's performance goal for this statistic is 2%.

Write-offs as a percent of past-due receivables showed an increase over the past year. This is a result of State agencies working with the Division of Finance to more accurately reflect the true value of the receivables on their financial reports.

**Comparison of % of Past Due Receivables to % of Write-offs in State Agencies with over \$1.0 Million in Gross Receivables**

Agency	% of Rec. Past Due 6/30/2001	Write-offs as a % of Past Due Rec. 6/30/01	% of Rec. Past Due 6/30/2000	Write-offs as a % of Past Due Rec. 6/30/00
020 District Courts	82.67%	2.32%	83.67%	2.62%
021 Juvenile Courts	58.76%	0.00%	64.65%	0.00%
060 Governor's Office	7.91%	0.00%	7.32%	0.00%
100 Dept of Administrative Service	65.76%	0.71%	70.00%	0.00%
102 Office of State Debt Collection	100.00%	39.02%	100.00%	9.53%
120 Tax Commission	98.10%	4.85%	97.83%	2.16%
180 Department of Public Safety	36.59%	0.00%	16.47%	0.00%
190 Utah National Guard	10.04%	0.00%	17.83%	0.00%
200 Department of Human Services	42.81%	0.00%	15.19%	0.00%
201 Human Services - ORS	65.76%	0.00%	60.63%	0.00%
270 Department of Health	6.91%	0.14%	9.20%	0.07%
300 Building Board Construction	3.98%	0.00%	25.58%	0.00%
400 Board of Education	0.33%	0.50%	0.38%	0.53%
410 Department of Corrections	20.44%	0.45%	33.05%	11.15%
480 Dept Environmental Quality	33.56%	0.10%	39.86%	0.00%
550 School & Inst Trust Lands Admn	0.00%	0.00%	0.00%	0.00%
560 Natural Resources	38.61%	0.00%	48.29%	0.00%
600 Dept of Workforce Services	12.93%	0.27%	3.48%	0.00%
601 Employer's Unemployment Insurance Contributions	100.00%	9.19%	100.00%	9.60%
650 Alcoholic Beverage Control	21.39%	0.00%	41.73%	0.00%
660 Labor Commission	94.54%	0.00%	93.41%	0.00%
710 Community Economic Development	24.38%	0.00%	20.27%	0.00%
810 Utah Dept of Transportation	65.78%	0.00%	38.63%	0.00%

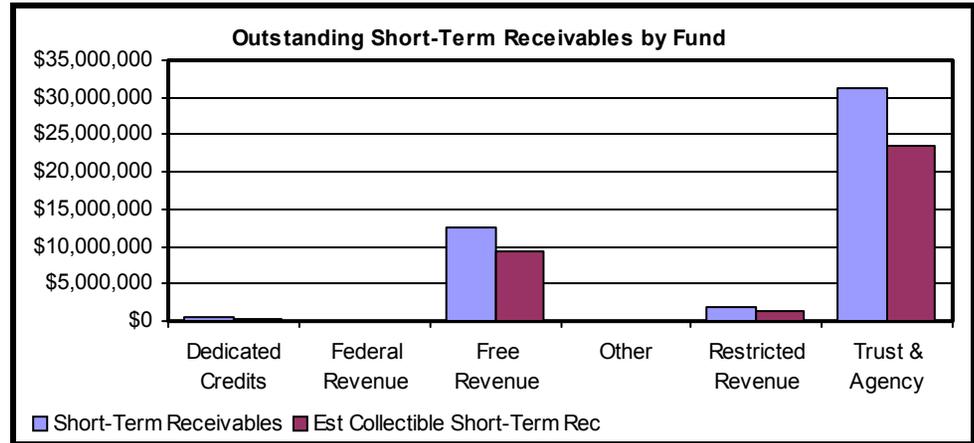
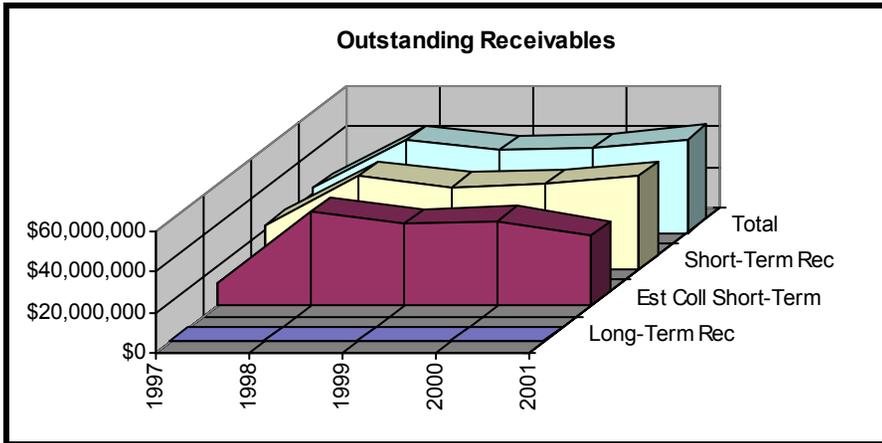
*Agencies with large percentages of past-due receivables will be encouraged to remove accounts from their active accounting records when they are considered uncollectible unless prohibited by law. This will result in the state's receivables being more accurately reflected on the state's receivable reports.*

*Accounts that are written off will be assigned to the private sector collection vendors for further collection efforts when appropriate.*

**RECEIVABLES  
BY  
STATE AGENCY**

## Summary of District Courts Short Term Receivables

The Utah judiciary provides the people with an open, fair, efficient and independent system for the advancement of justice under the law.



**Comments:**

During FY2001, Court receivables increased \$4.31 million. Receivables over 90 days past due are high and according to law, should be transferred to OSDC after review by the Court and the establishment of a civil judgment.

After the close of the Fiscal Year, the State Auditors and the Division of Finance determined that court receivables over three years old should be written off for financial reporting purposes. This represents about \$9.30 million. These receivables should be turned over to the OSDC for collection, after judicial review.

To eliminate duplicate reporting and responsibility of receivables, all new supervised probation and incarceration cases are transferred by the Courts to the Department of Corrections. Accountability for these cases, including financial reporting, resides with Corrections. Older supervised probation cases will be transferred within six months.

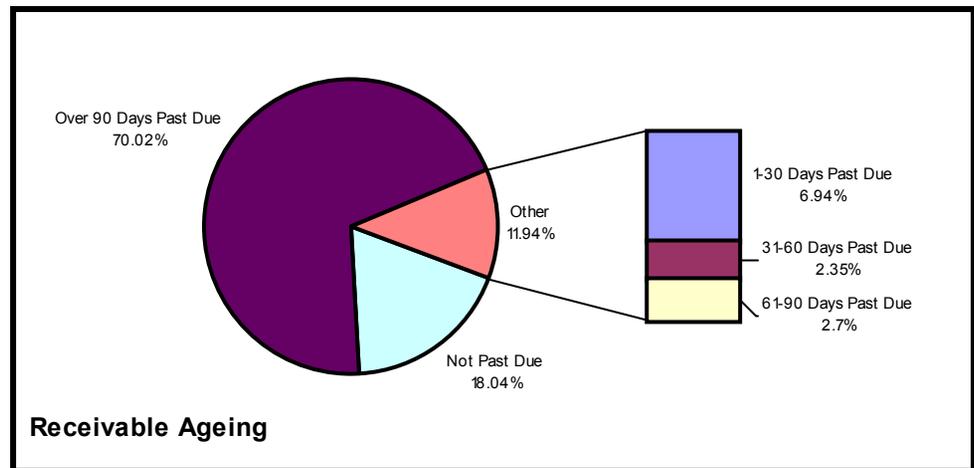
**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$18,694,543.00	\$11,608,907.00	\$382,236.00

The cost of collection reflected above is for the 3 organized collection programs in the 3rd, 4th and 6th Judicial Districts. All other districts absorb the cost of collection into other work functions. The three collection programs are in transition with non-adjudicated cases moving to local Justice Courts. When this is completed in FY2002 the cost of collections will reflect work only on valid receivables.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$498,752	\$0	\$12,548,040	\$0	\$1,830,803	\$31,359,652
Est. Collectible Short-Term Rec.	\$374,065	\$0	\$9,411,004	\$0	\$1,373,014	\$23,519,598



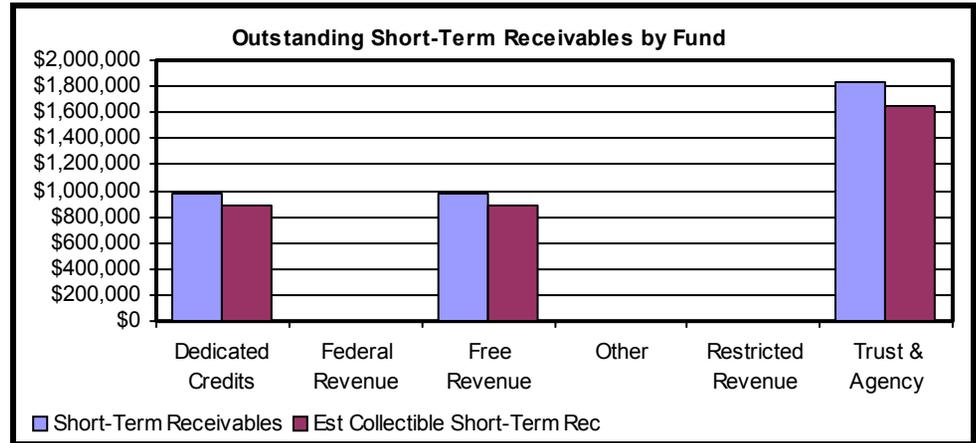
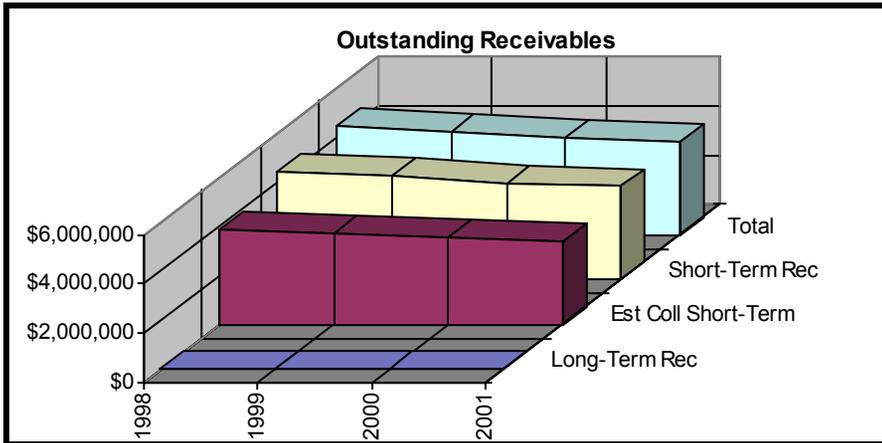
## *Summary of District Courts Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>District One</b>	1,757,134	1,695,194	423,799	1,271,395	1,616,567	1,471,523
<b>District Two</b>	8,239,692	8,299,080	2,074,771	6,224,309	6,936,090	6,199,790
<b>District Three</b>	21,173,849	20,680,980	5,170,245	15,510,735	16,342,159	14,997,122
<b>District Four</b>	6,595,996	11,134,998	2,783,750	8,351,248	9,737,437	6,918,573
<b>District Five</b>	1,933,250	2,105,292	526,324	1,578,968	1,801,074	1,621,424
<b>District Six</b>	612,030	945,745	236,437	709,308	682,439	547,721
<b>District Seven</b>	628,503	683,948	170,987	512,961	256,144	210,363
<b>District Eight</b>	985,611	692,010	173,253	518,757	525,706	410,231
<b>Agency Totals:</b>	<b>41,926,065</b>	<b>46,237,247</b>	<b>11,559,566</b>	<b>34,677,681</b>	<b>37,897,616</b>	<b>32,376,747</b>

## Summary of Juvenile Courts Short Term Receivables

The Utah Judiciary is to provide the people an open, fair, efficient, and independent system for the advancement of justice under the law.



**Comments:**

Juvenile Courts only report outstanding receivables and their aging at the end of each quarter. Their system does not track receivables created and collected. A new system is being written that will provide full receivable reporting. System implementation is projected prior to the end of December, 2002.

Juvenile Courts decreased their outstanding receivables by 3.62% during FY01. Of the outstanding receivables 56.7% were past due with 47.8% past due over 90 days. The Juvenile Court reports show that 48.4% of the receivables are owed to victims.

The Juvenile Courts continue to transfer receivables to the OSDC when the offender reaches his/her majority and has not paid the receivable in full. This is currently a manual paper process but will be electronic with the new system.

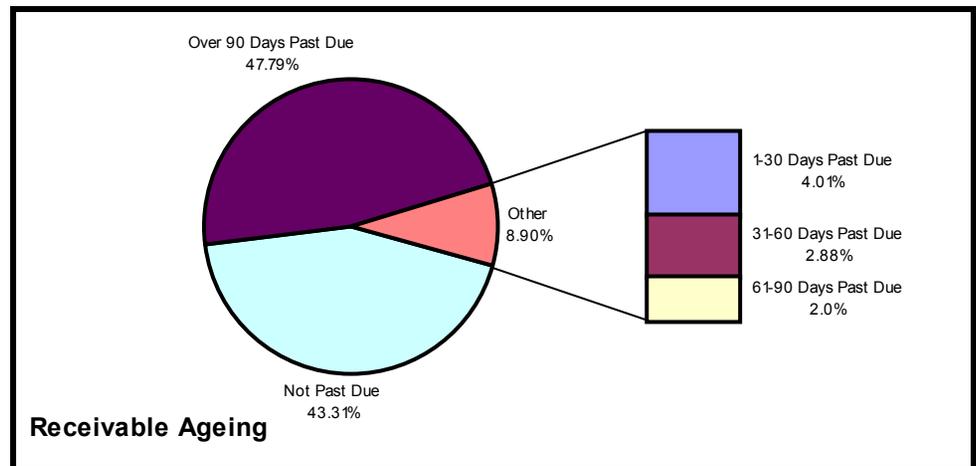
**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0			\$184,014.00

The cost of collection reflected above is for the 3 organized collection programs in the 2nd, 3rd and 4th Judicial Districts. All other districts absorb the cost of collection into their other work functions.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$977,821	\$0	\$977,821	\$0	\$0	\$1,837,415
Est. Collectible Short-Term Rec.	\$880,038	\$0	\$880,038	\$0	\$0	\$1,653,674

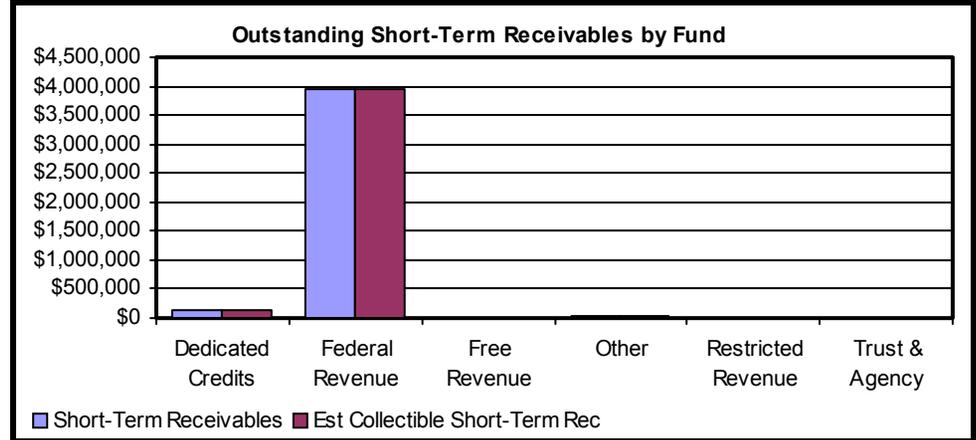
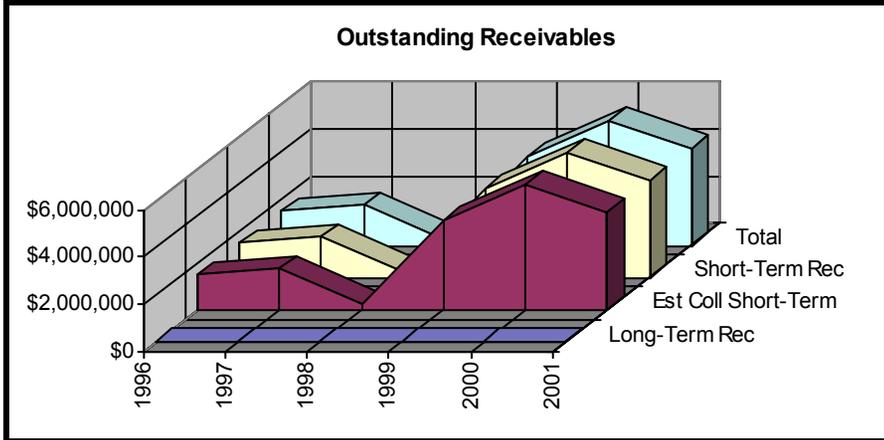


***Summary of Juvenile Courts Short Term Receivables***  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Juvenile Courts</b>	3,935,376	3,793,057	379,307	3,413,750	2,150,284	1,812,734
<b>Agency Totals:</b>	<b>3,935,376</b>	<b>3,793,057</b>	<b>379,307</b>	<b>3,413,750</b>	<b>2,150,284</b>	<b>1,812,734</b>

## Summary of Governor's Office Short Term Receivables

The Governor's Office comprises Elected Officials, Office of Planning and Budget, Crime Victim Reparation and Commission on Criminal and Juvenile Justice.



**Comments:**

The Governor's Office exceeded all State performance goals established to monitor Accounts receivable.

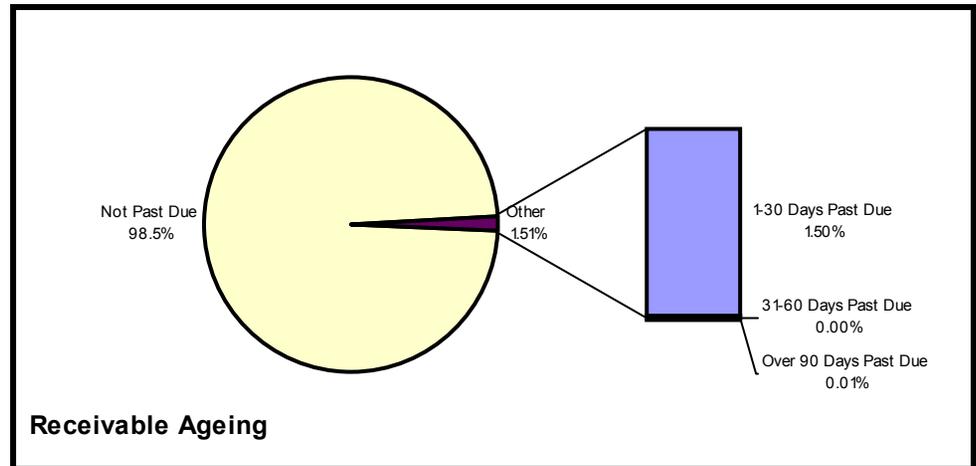
The Governor's Office continues to do an exceptional job in managing their receivables. At the end of FY 2001, 98.1% of the outstanding receivables are monies owed by the Federal Government and are not past due. Receivables result from the sale of goods and services, refund of expenditures, and federal grants. All receivables are expected to be collected.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$145,217	\$3,947,686	\$20	\$32,489	\$0	\$0
Est. Collectible Short-Term Rec.	\$145,217	\$3,947,686	\$20	\$32,489	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
54	\$16,547,122.44	\$17,755,276.65	\$0.00



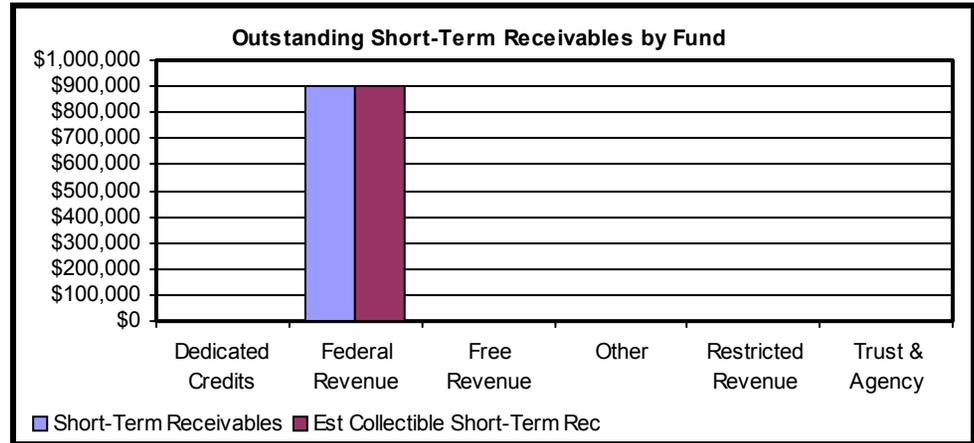
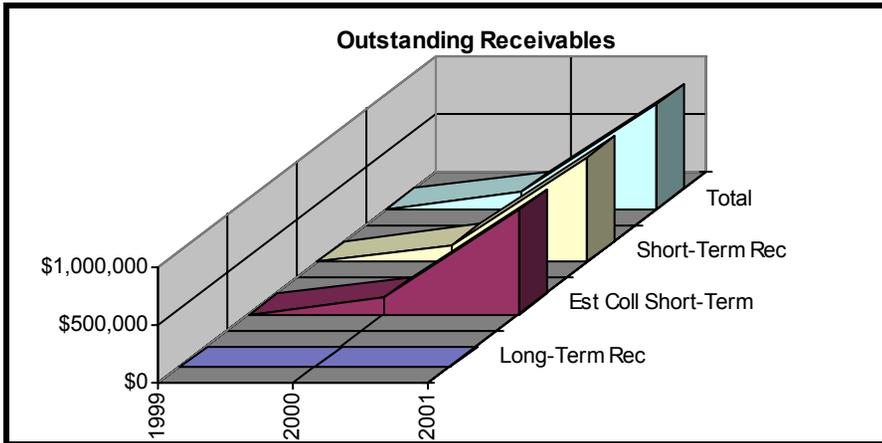
## *Summary of Governor's Office Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Governor's Office</b>	563	60,455	0	60,455	0	0
<b>Task Forces</b>	20	78	0	78	78	20
<b>CCJJ</b>	5,034,830	3,919,295	0	3,919,295	36,053	0
<b>Planning and Budget</b>	302,873	145,584	0	145,584	26,329	432
<b>Agency Totals:</b>	<b>5,338,286</b>	<b>4,125,412</b>	<b>0</b>	<b>4,125,412</b>	<b>62,459</b>	<b>452</b>

## Summary of Attorney General Short Term Receivables

The Attorney General's Office protects the legal rights of the people of Utah and provides the highest quality legal services to their government.



**Comments:**

The Attorney General's Office is doing a good job of managing and collecting their receivables. The office exceeds all of the State's receivable performance goals with the exception of Average Collections as a % of Billing and Average Days to Collection. The outstanding receivables are incurred through Federal Grants. These are 100% collectible but collection is not always timely.

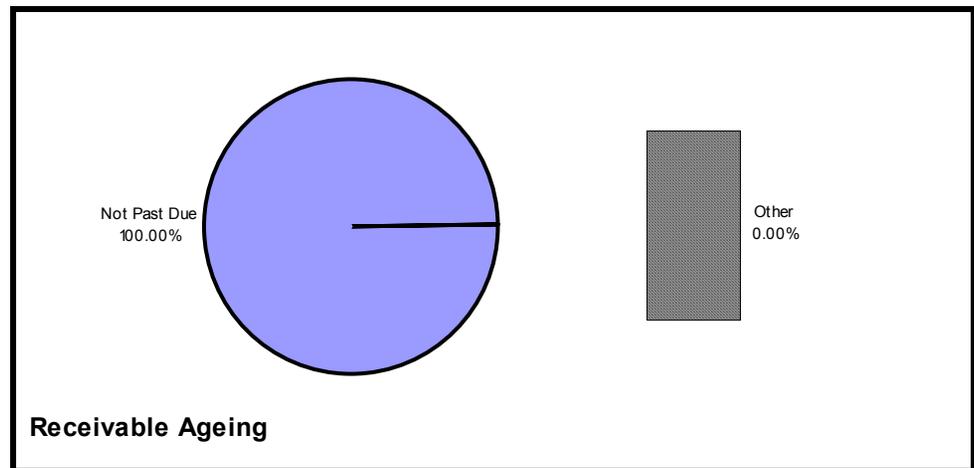
Receivables created and collected by the Attorney General's Office are for legal services provided for State agencies and quasi governmental agencies.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$898,971	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$898,971	\$0	\$0	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
6	\$1,084,527.28	\$331,751.28	\$0.00

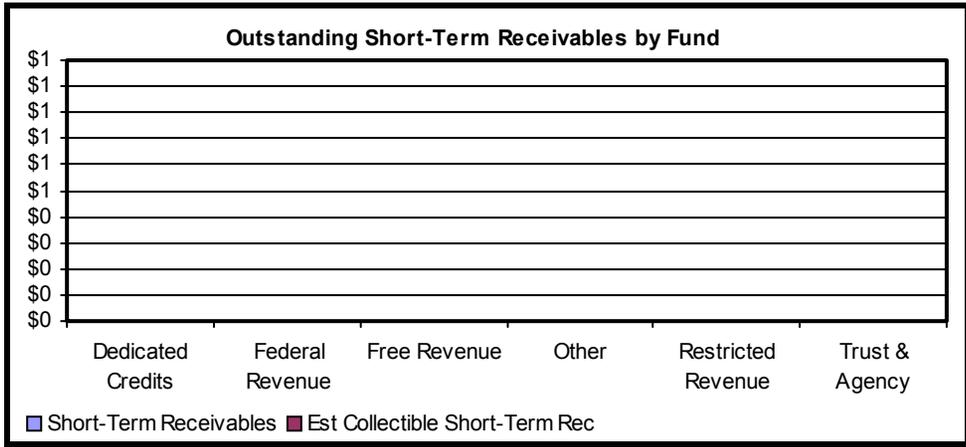
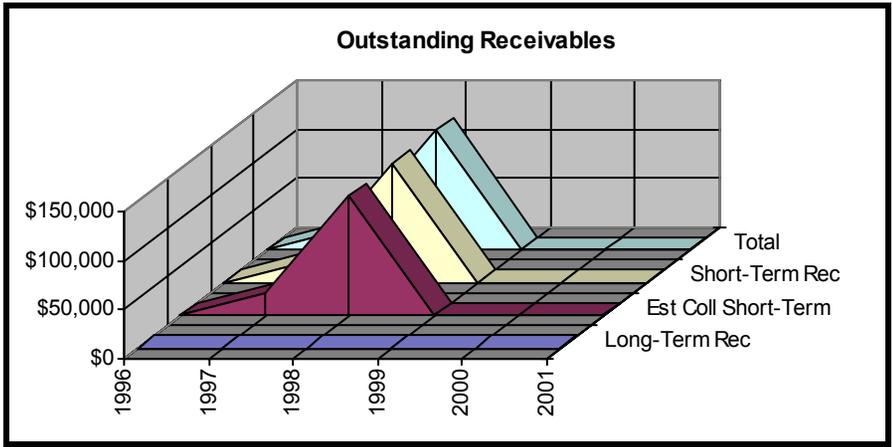


***Summary of Attorney General Short Term Receivables***  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>AG Main</b>	77,847	785,945	0	785,945	0	0
<b>Childrens' Justice</b>	68,348	113,026	0	113,026	0	0
<b>Agency Totals:</b>	<b>146,195</b>	<b>898,971</b>	<b>0</b>	<b>898,971</b>	<b>0</b>	<b>0</b>

## Summary of State Auditor Short Term Receivables

The State Auditor is responsible to examine the accounts of the State to ensure they are handled according to correct Government Accounting Principles.



**Comments:**

The office of the State Auditor continues to do an outstanding job in managing and collecting their receivables. All receivables created in FY 2001 were collected.

The receivables generated and collected by the State Auditor's office are for contract work performed for quasi-state agencies.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$254,702.00	\$254,702.00	\$0.00

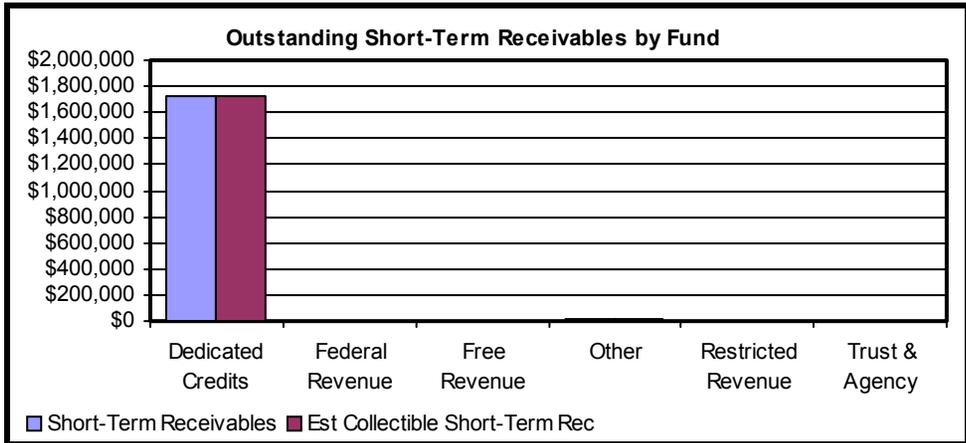
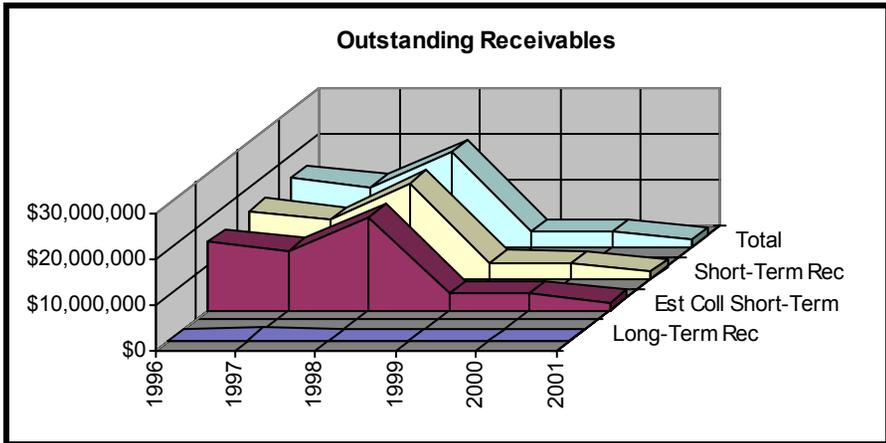
**Receivable Ageing**

***Summary of State Auditor Short Term Receivables***  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Auditing Division</b>	0	0	0	0	0	0
<b>Agency Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Summary of Dept of Administrative Service Short Term Receivables

Administrative Services provides specialized agency support services, and protects the public interest by insuring the integrity of the fiscal accounting procedures and policies that govern agency operations.



**Comments:**

The Dept. of Administrative Services (DAS) met 3 of the State's performance goals. During FY 2001, net receivables decreased by \$1,821,820. All Divisions within DAS reported their receivables as collectible, but upon examination, the OSDC feels the Divisions of Information Technology Services and Fleet & Surplus Services should establish an allowance for doubtful accounts due to the excessive number of receivables over 90 days past due.

Ninety-nine percent of the outstanding receivables are owed to various internal service funds for goods or services provided to universities, local, and quasi governmental agencies. Because of billing and payment processes, payments are not received timely. The divisions are working with these agencies to correct the slow payment of invoices.

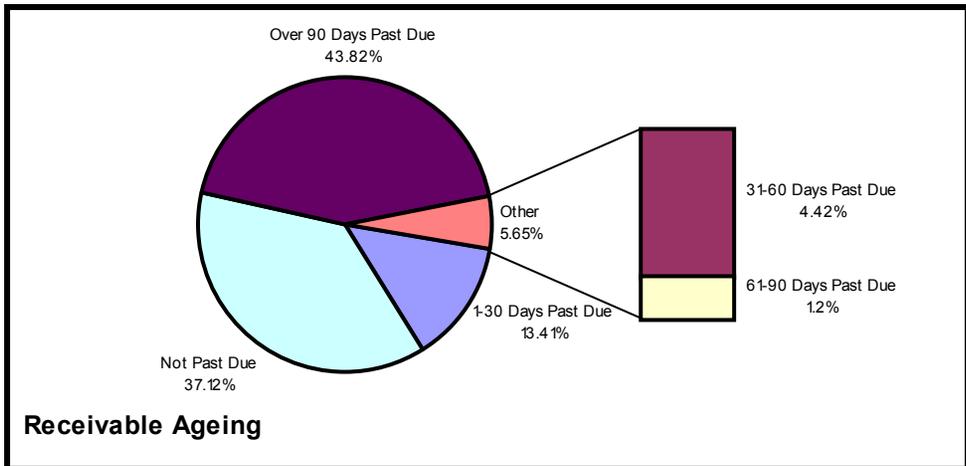
**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
4584	\$6,655,195.04	\$7,329,407.59	\$0.00

Receivables are collected by division staff except for Fleet Services and Risk Management. These two divisions outsource their older delinquent accounts through the OSDC. Timely billing, resolution of billing discrepancies, providing customer requested billing information and timely referral of delinquent accounts to OSDC will improve department receivable performance goals.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,726,931	\$0	\$0	\$17,841	\$0	\$0
Est. Collectible Short-Term Rec.	\$1,726,931	\$0	\$0	\$17,841	\$0	\$0



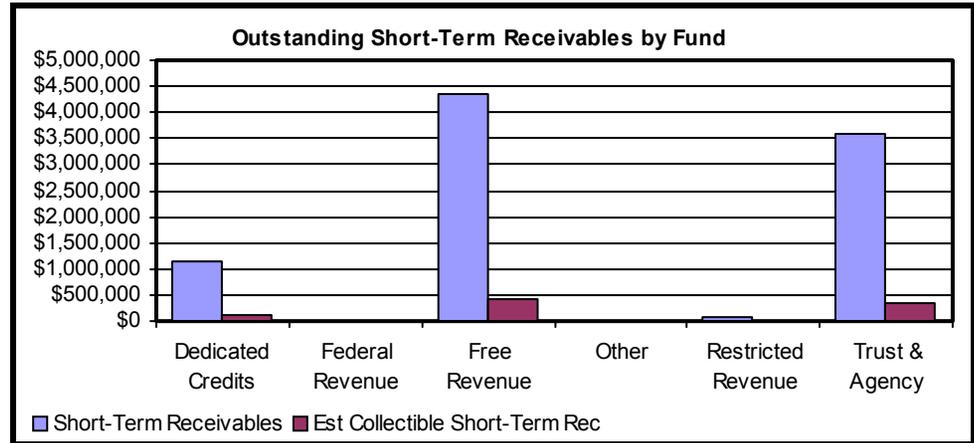
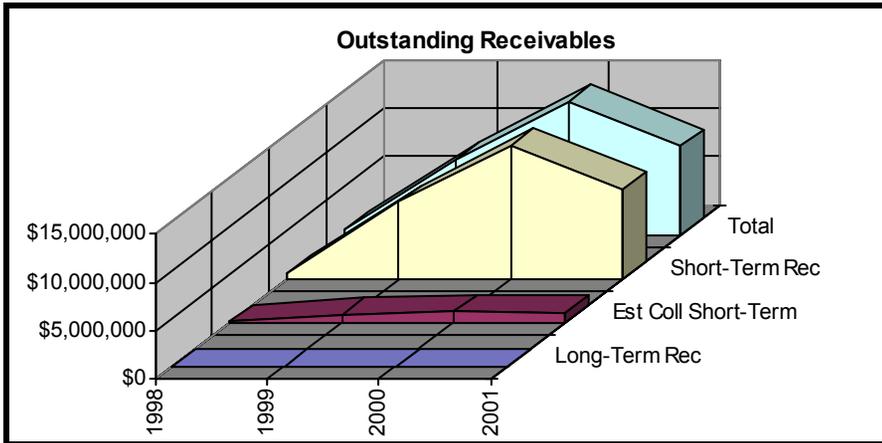
## *Summary of Dept of Administrative Service Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Archives</b>	2,140	525	0	525	430	326
<b>Finance</b>	68,207	0	0	0	0	0
<b>DAS Purchasing</b>	25,008	0	0	0	0	0
<b>General Services</b>	72,170	137,304	0	137,304	42,143	9,564
<b>Fleet Operations</b>	2,088,644	869,253	0	869,253	422,626	327,948
<b>FO - Surplus Property</b>	332,134	0	0	0	0	0
<b>DFCM Facilities Maintenance</b>	10,809	12,041	0	12,041	575	187
<b>Information Technology Servi</b>	953,004	707,712	0	707,712	617,983	414,752
<b>State Debt Collection</b>	14,476	17,937	0	17,937	13,433	11,848
<b>Agency Totals:</b>	<b>3,566,592</b>	<b>1,744,773</b>	<b>0</b>	<b>1,744,773</b>	<b>1,097,190</b>	<b>764,625</b>

## Summary of Office of State Debt Collection Short Term Receivables

The mission of the Office of State Debt Collection is to maximize receipt of money to the State of Utah by effectively managing and collecting state receivables.



**Comments:**

OSDC receivables are created when Courts and Board of Pardons transfer delinquent cases that are 90 days to several years old to OSDC. Since all cases are past due when received, the performance measures developed for state agencies are not meaningful.

During FY2001, \$9,994,486 in receivables was transferred to OSDC. \$5,616,640 was added to the Office's current inventory and the balance was placed in the written-off inventory.

The following is a breakdown of the collections of written-off receivables during FY2001: \$1,169,070 was collected from the inventory of \$30,407,046. The contingency fee paid, which is only part of the cost and is in addition the debt, for these collections is \$183,277.

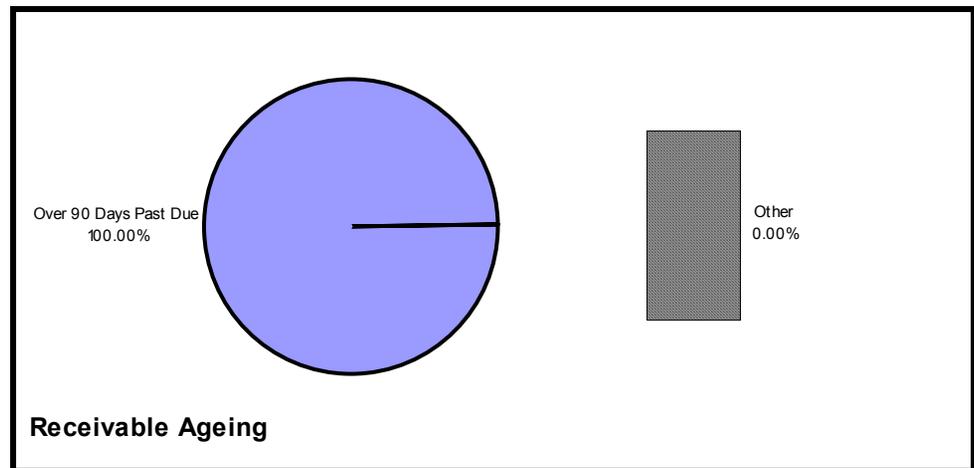
**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
18530	\$5,616,640.00	\$269,019.00	\$26,683.00

The cost of collection shown above is the contingency fee paid to the private sector vendors for collection of current accounts. The average cost of collection is estimated to be between 22% and 25%. The cost includes the contingency fee paid to the private sector vendors and the penalty and interest added by OSDC. The penalty and interest fund the OSDC operations, the courts collection programs, and collection training for all state agencies.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,161,132	\$0	\$4,333,107	\$666	\$90,774	\$3,603,796
Est. Collectible Short-Term Rec.	\$116,113	\$0	\$433,311	\$67	\$9,077	\$360,380

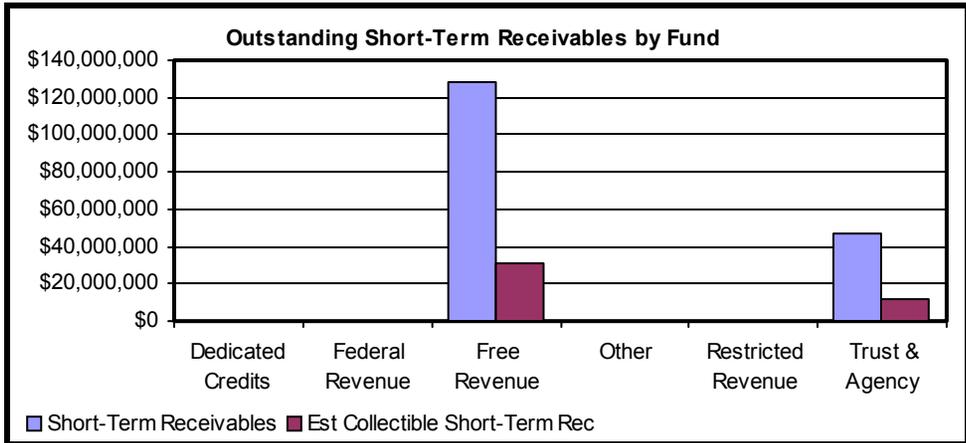
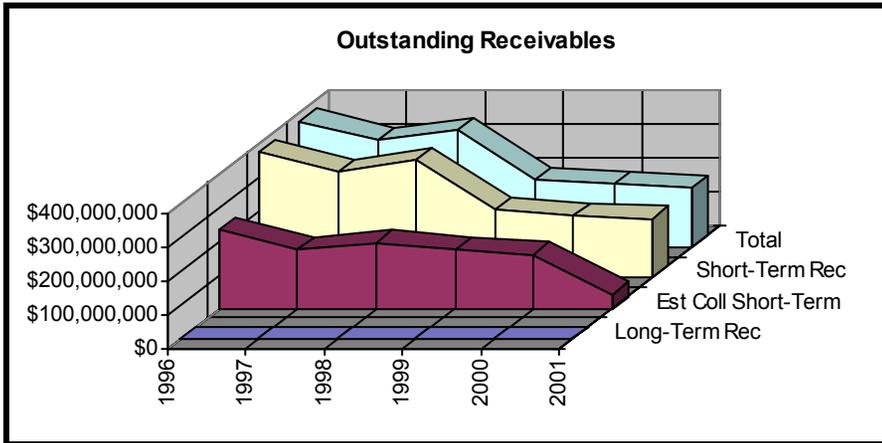


***Summary of Office of State Debt Collection Short Term Receivables***  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>State Debt Collection</b>	13,770,962	9,189,476	8,270,528	918,948	9,189,476	9,189,476
<b>Agency Totals:</b>	<b>13,770,962</b>	<b>9,189,476</b>	<b>8,270,528</b>	<b>918,948</b>	<b>9,189,476</b>	<b>9,189,476</b>

## Summary of Tax Commission Short Term Receivables

The Tax Commission administers and supervises the tax laws of the state.



**Comments:**

The Tax Commission has initiated several programs to enhance the collection of delinquent tax receivables. The results have had a positive impact in reducing both the number of delinquent accounts and the outstanding dollars.

Receivables collected increased by \$13.4 million over FY2000. This is attributed to the Federal Refund Offset Program that brought in \$1,025,000, the outside Collection Vendor that increased collections by \$900,000, and improved collections methods resulting from the use of the CACS system. Receivables created in FY2001 decreased by \$30.1 million. This is attributed to increased taxpayer compliance resulting from taxpayer education and outreach training. Total receivables decreased in FY2001 by \$11.0 million. The decrease in part can be attributed to a bad debt write-off program initiated by Tax to ensure that the receivables are stated as accurately as possible on the financial records of the State.

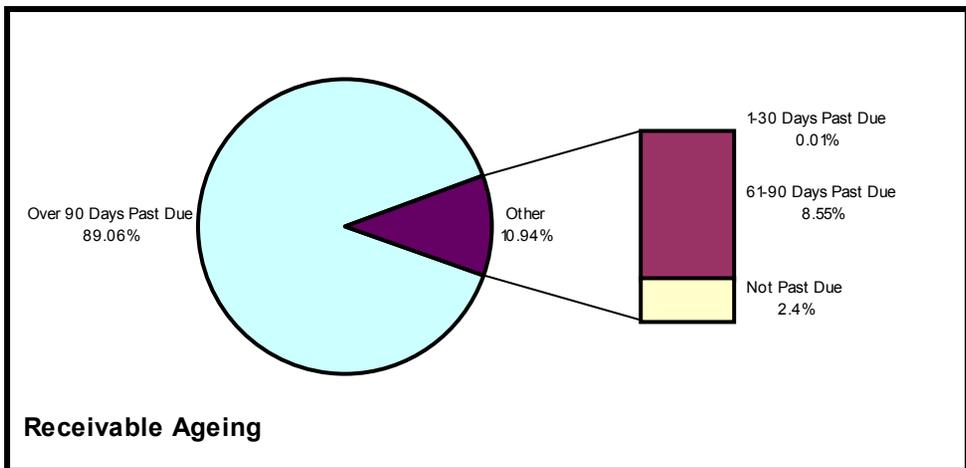
**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
58798	\$128,316,933.72	\$146,128,525.67	\$14,950,264.00

The cost to collect the delinquent receivables declined in FY01 over the previous year. In FY00 it cost about 11.6 cents to collect a dollar of revenue. In FY01 this was reduced to 10.2 cents. With improved collection methods, it is expected that this trend will continue in the coming years.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$170,417	\$127,976,350	\$0	\$0	\$47,189,747
Est. Collectible Short-Term Rec.	\$0	\$170,417	\$30,714,324	\$0	\$0	\$11,325,539



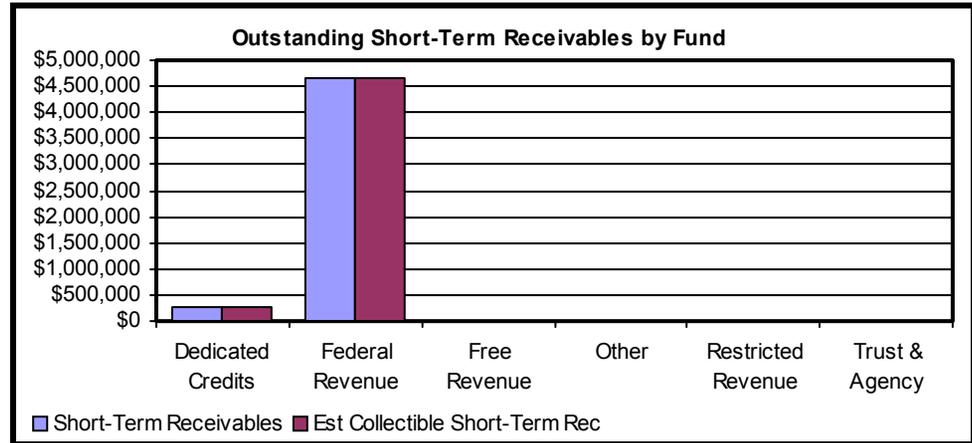
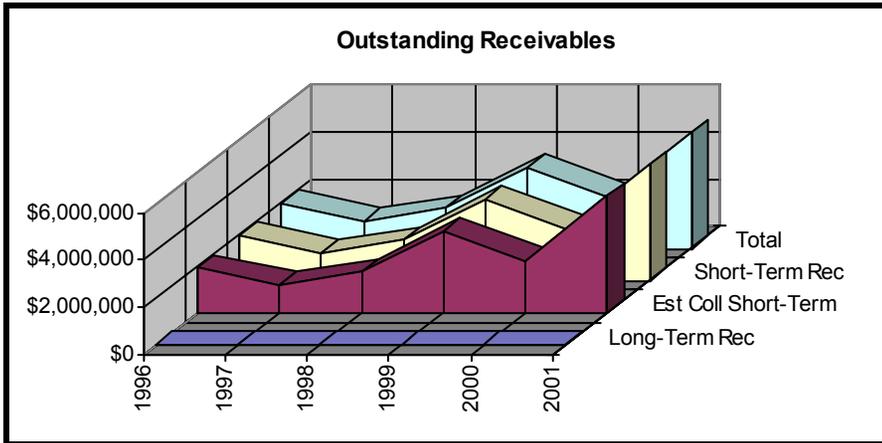
## *Summary of Tax Commission Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Tax Commission</b>	186,190,208	175,166,097	133,126,234	42,039,863	171,131,984	156,146,060
<b>Tax Administration</b>	132,031	170,417	0	170,417	23,442	0
<b>Agency Totals:</b>	<b>186,322,239</b>	<b>175,336,514</b>	<b>133,126,234</b>	<b>42,210,280</b>	<b>171,155,426</b>	<b>156,146,060</b>

## Summary of Department of Public Safety Short Term Receivables

Public Safety provides services that promote the safety of state residents through their Peace Officer Standards and Training, Highway Patrol, Drivers License, Comprehensive Emergency Management, Investigative Services and Law Enforcement.



**Comments:**

Public Safety continues to do a good job managing their receivables. They exceeded all of the State's performance goals in FY 2001 with the exception of Average Collection as a % of billing. This is primarily a result of Federal Grants that are 100% collectible but not always paid timely.

The Bureau of Criminal Identification is reporting for the first time this year. They are responsible to administer the Brady Bill and provide gun dealers assistance in background checks. Other Dedicated Credits and Other Revenue are from Highway Patrol escort services and vehicle licensing.

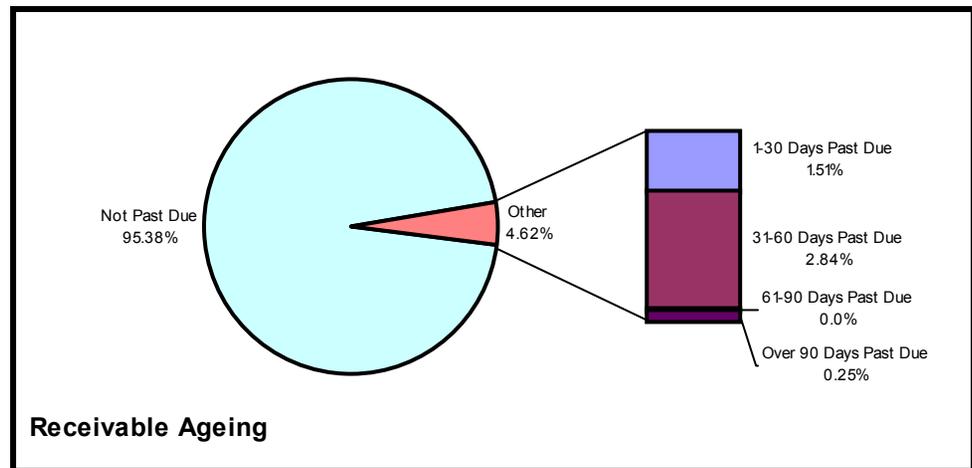
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$254,363	\$4,665,685	\$2,075	\$6,125	\$0	\$0
Est. Collectible Short-Term Rec.	\$254,363	\$4,665,685	\$2,075	\$6,125	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
215	\$24,323,904.89	\$21,837,301.92	\$0.00

Most of the receivables are collected by agency staff with a few accounts, primarily NSF checks, being outsourced to the OSDC.



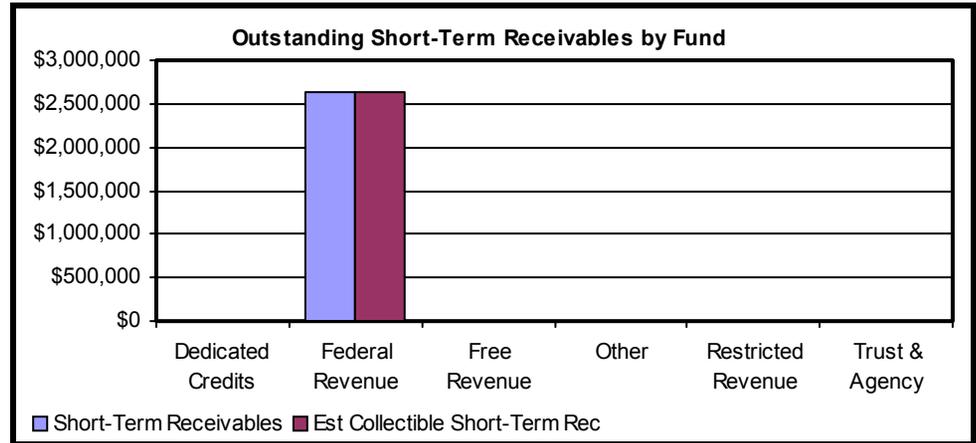
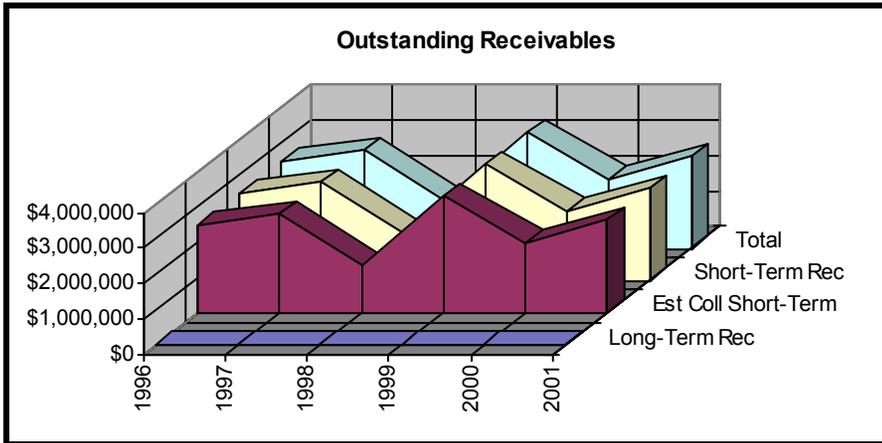
## *Summary of Department of Public Safety Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Commissioner's Office</b>	376,855	1,071,584	0	1,071,584	0	0
<b>Comprehensive Emergency</b>	484,675	2,039,840	0	2,039,840	0	0
<b>Safety Promotion</b>	1,550	0	0	0	0	0
<b>Peace Ofcr Std &amp; Training</b>	365,910	185,286	0	185,286	4,095	0
<b>Crim Invest &amp; Tech Services</b>	490,907	191,825	0	191,825	2,217	353
<b>Criminal Identification</b>	0	78,593	0	78,593	19,361	0
<b>Liquor Law Enforcement</b>	-210	0	0	0	0	0
<b>Utah Highway Patrol</b>	483,474	1,359,015	0	1,359,015	200,915	11,598
<b>UHP Field Operations</b>	0	2,050	0	2,050	1,038	475
<b>Fire Marshal</b>	525	30	0	30	30	30
<b>Finanacial</b>	0	25	0	25	20	15
<b>Agency Totals:</b>	<b>2,203,686</b>	<b>4,928,248</b>	<b>0</b>	<b>4,928,248</b>	<b>227,675</b>	<b>12,471</b>

## Summary of Utah National Guard Short Term Receivables

The National Guard provides personnel and equipment in the event of a state emergency and augments the regular Armed Forces of the United States.



**Comments:**

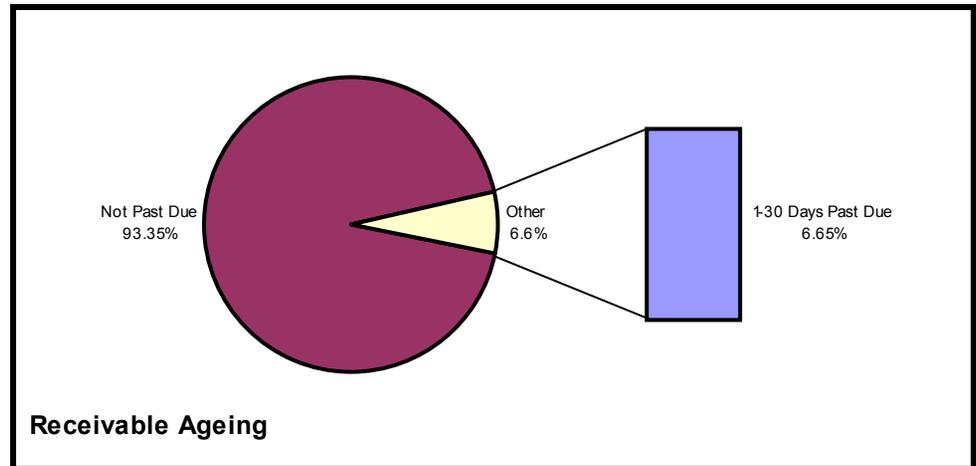
The Utah National Guard exceeds the State's performance goals in all categories. Their receivables consist of money from Federal Grants. All receivables are collectible and for the most part are collected in a timely manner.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$2,631,947	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$2,631,947	\$0	\$0	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
102	\$13,960,172.28	\$13,303,648.10	\$0.00



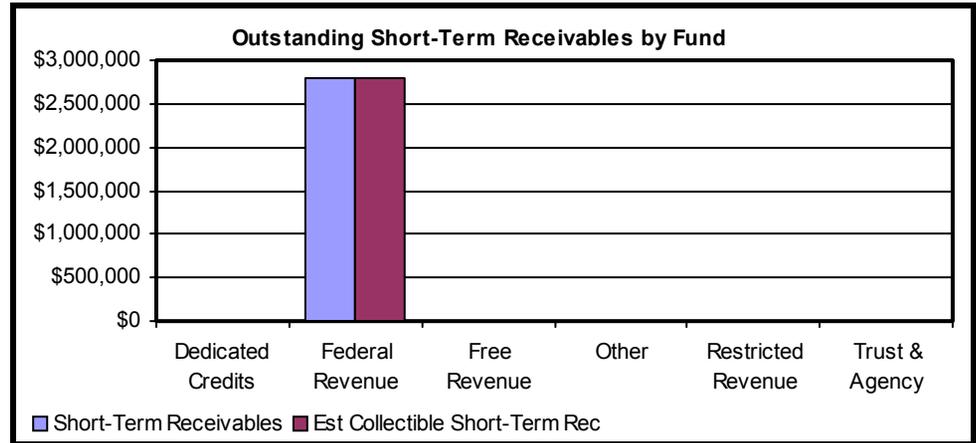
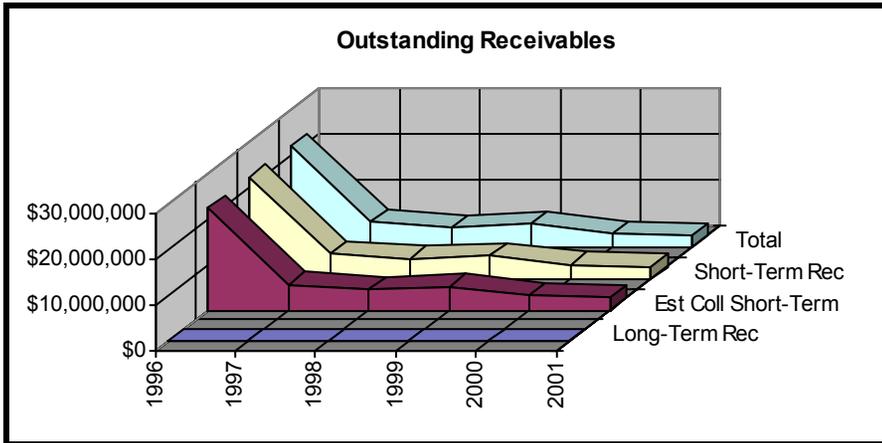
## *Summary of Utah National Guard Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Headquarters Draper</b>	1,190,556	1,766,019	0	1,766,019	174,955	0
<b>Air Guide Base</b>	493,535	538,788	0	538,788	0	0
<b>Camp Williams</b>	291,331	327,141	0	327,141	0	0
<b>Agency Totals:</b>	<b>1,975,423</b>	<b>2,631,947</b>	<b>0</b>	<b>2,631,947</b>	<b>174,955</b>	<b>0</b>

## Summary of Department of Human Services Short Term Receivables

Human Services helps individuals, families, and communities prevent and resolve social and emotional problems.



**Comments:**

Human Services continues to do a good job in managing their receivables. They exceed all of the State's performance goals with the exception of Past Due as a % of Gross receivables. Receivables are generated from Federal Grants, contracts, and loans.

This report represents all divisions of the department with the exception of the Office of Recovery Services (ORS). ORS is the primary collection entity for the department and their receivable activity is shown separately.

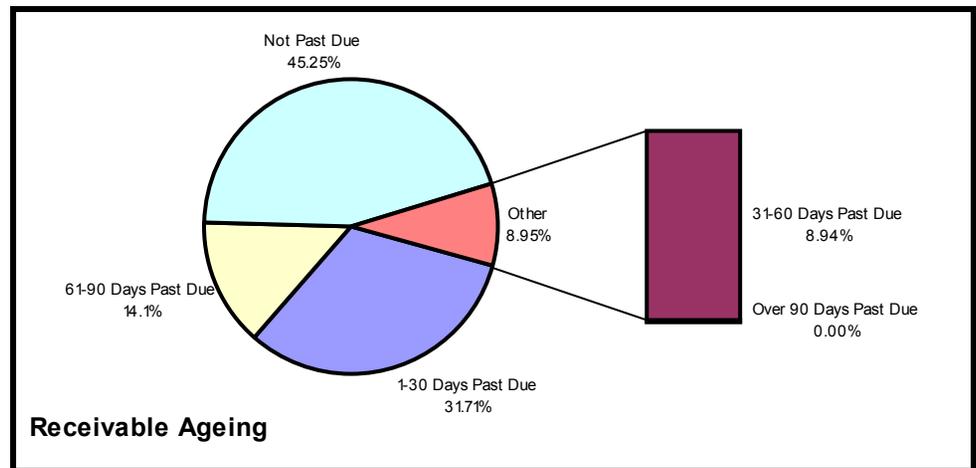
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$7,284	\$2,804,777	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$7,284	\$2,804,777	\$0	\$0	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
261	\$97,785,232.14	\$98,116,899.14	\$107,716.00

The cost of collection reported above is from the State Hospital that manages both Federal Grants and insurance from private sector providers.

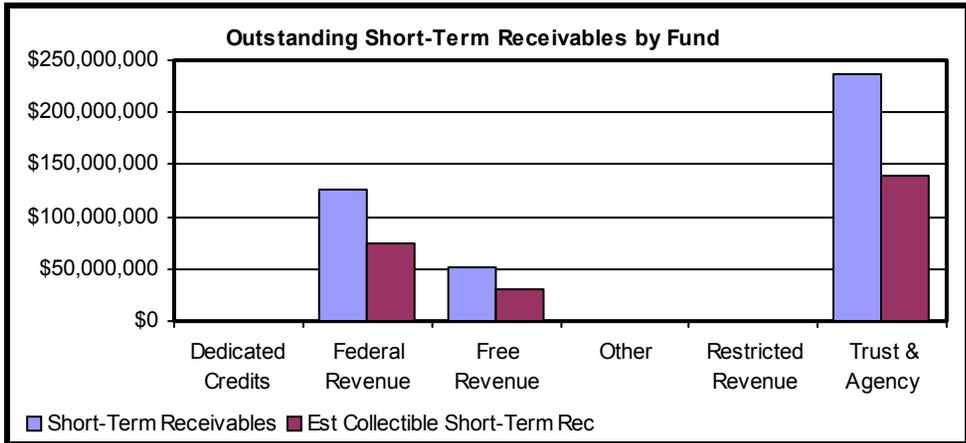
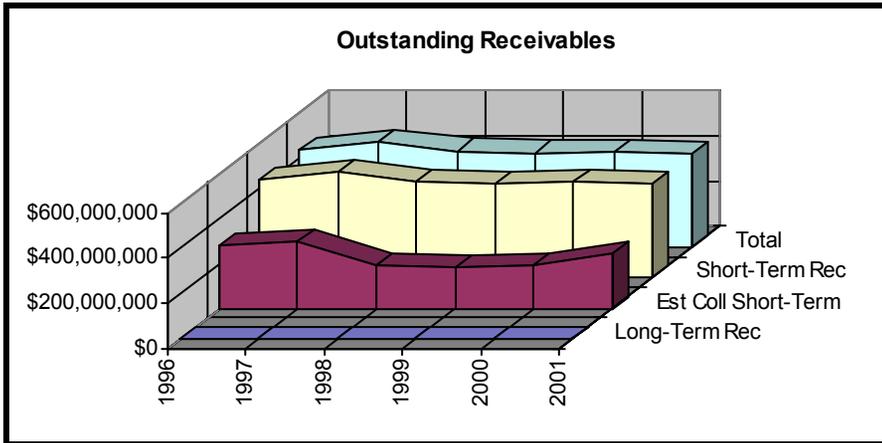


***Summary of Department of Human Services Short Term Receivables***  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Federal Depository</b>	0	0	0	0	0	0
<b>EDO Executive Director</b>	0	0	0	0	0	0
<b>Mental Health</b>	3,143,888	2,804,777	0	2,804,777	1,539,543	0
<b>Div of Substance Abuse</b>	0	0	0	0	0	0
<b>Utah State Dev Center</b>	0	7,204	0	7,204	0	0
<b>Div of Child &amp; Family Services</b>	0	80	0	80	80	80
<b>Div Aging &amp; Adult Services</b>	0	0	0	0	0	0
<b>Agency Totals:</b>	<b>3,143,888</b>	<b>2,812,061</b>	<b>0</b>	<b>2,812,061</b>	<b>1,539,623</b>	<b>80</b>

## Summary of Human Services - ORS Short Term Receivables

The Department of Human Services helps individuals, families, and communities prevent and resolve social and emotional problems.  
Its services help preserve families and promote individual self-worth and self sufficiency.



**Comments:**

The State performance measures are not relevant for measuring progress made by ORS in managing and collecting their receivables. During FY2001, collections increased by \$8.9 million and net receivables decreased by \$13.1 million. Through review of historical data, the amount projected to be collectible has increased by 14.1%

During FY2001, the age of receivables Over 90 Days Past Due increased by 6.2% while the receivables Not Past Due decreased by 9.28%. This trend is a reversal of directions over last years performance.

ORS has stopped outsourcing accounts to the private sector. While the accounts that were outsourced in the past were generally old and recovery was not significant, OSDC recommends that ORS strongly consider working with Collection Vendors to further increase their collections.

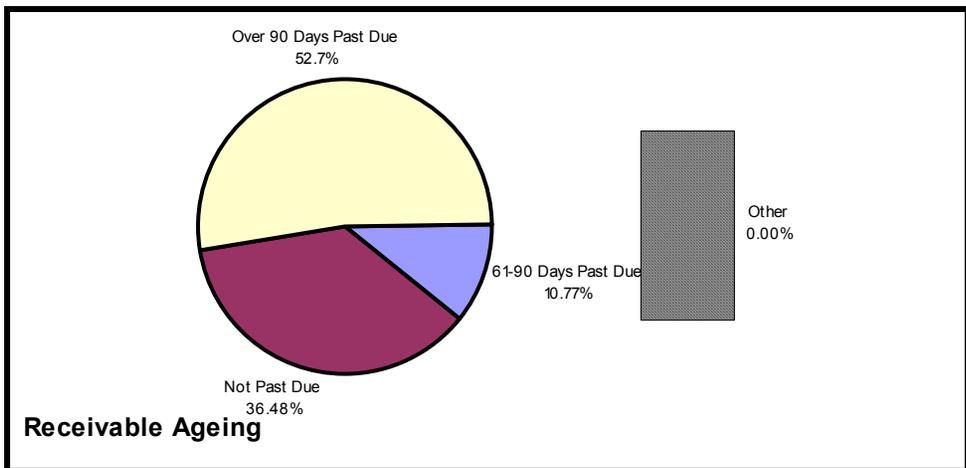
**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
67322	\$242,414,921.00	\$153,876,008.00	\$41,889,366.00

For the fourth year, ORS reduced their cost of collection. In FY2001 the cost to collect \$1.00 decreased by \$0.019 to \$0.272. This is an excellent achievement given the nature of the accounts they collect. The cost of collection reported above includes all costs to operate their division.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$125,248,507	\$51,431,746	\$0	\$0	\$237,090,830
Est. Collectible Short-Term Rec.	\$0	\$73,940,780	\$30,361,088	\$0	\$0	\$139,941,992



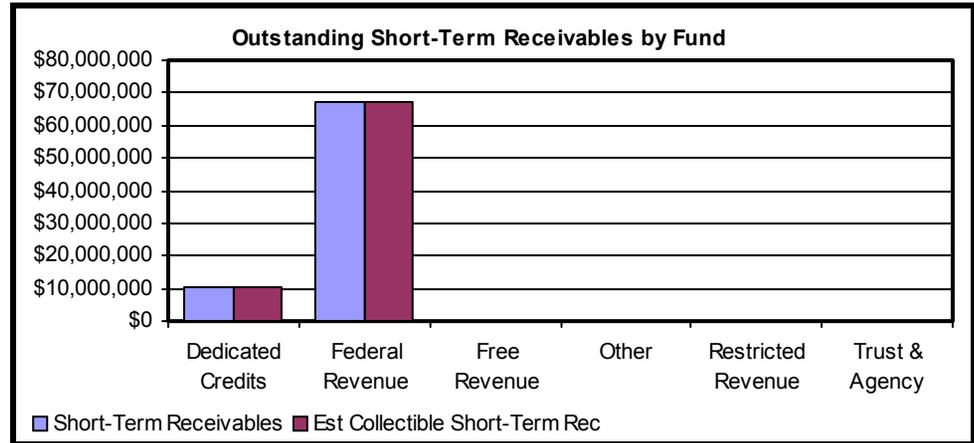
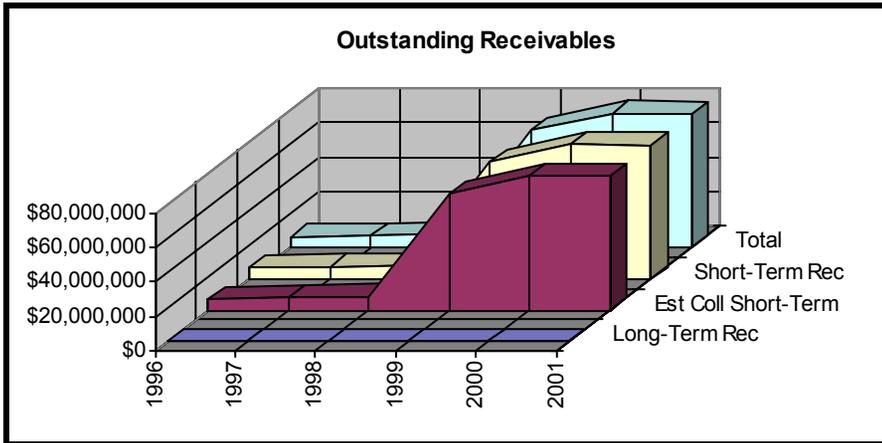
## *Summary of Human Services - ORS Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Office of Recovery Sevices</b>	0	413,771,083	169,527,223	244,243,860	262,810,020	218,252,559
<b>ORS - Child Support</b>	154,303,963	0	0	0	0	0
<b>ORS - Public Assistance</b>	15,431,883	0	0	0	0	0
<b>ORS - Medical</b>	37,434,949	0	0	0	0	0
<b>ORS - Institutions</b>	1,521,981	0	0	0	0	0
<b>ORS - General Assistance</b>	269,175	0	0	0	0	0
<b>ORS - Third Party Debts</b>	217,921,446	0	0	0	0	0
<b>Agency Totals:</b>	<b>426,883,397</b>	<b>413,771,083</b>	<b>169,527,223</b>	<b>244,243,860</b>	<b>262,810,020</b>	<b>218,252,559</b>

## Summary of Department of Health Short Term Receivables

The Department of Health promotes healthy lifestyles and works to assure access to affordable and quality health care.



**Comments:**

The Department of Health continues to do an outstanding job in managing and collecting their receivables. They exceed the State's performance goals in all categories. Receivables outstanding at the end of FY2001 are reported as collectible. Receivables result from federal grants, licenses, permits, and fees issued by the department or agreements with county governments to perform health related services.

The increase in outstanding receivables at year-end results from invoices being sent at the end of the month leaving insufficient time for the customer to pay prior to year-end.

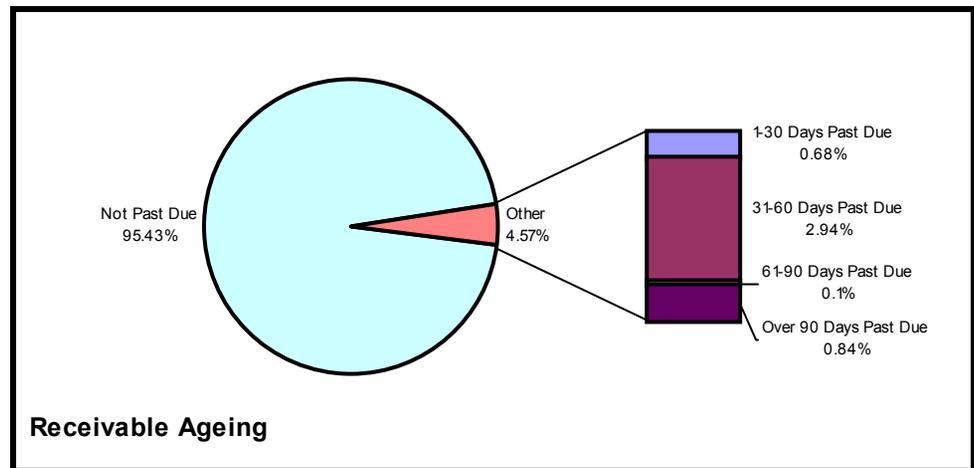
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$10,204,684	\$67,227,193	\$0	\$4,440	\$0	\$0
Est. Collectible Short-Term Rec.	\$10,204,684	\$67,227,193	\$0	\$4,440	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
8549	\$764,269,389.71	\$764,235,536.78	\$116,038.00

Collection of Health Department receivables is performed by in-house staff for the first 60 to 90 days. Older accounts are outsourced to the OSDC. The cost of collection above are those identified in the Health Clinics of Utah and the Family Dental Plan.



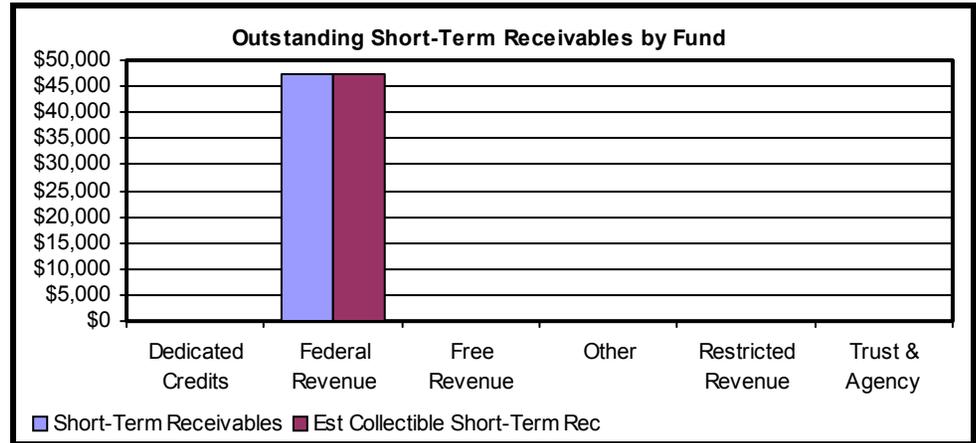
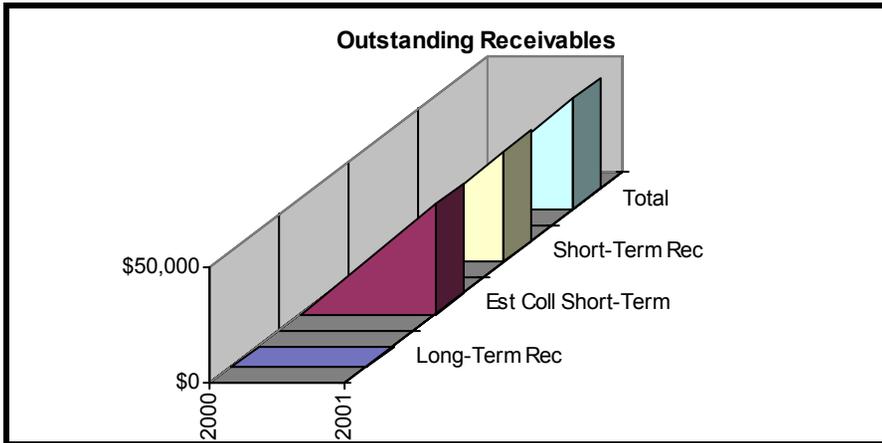
## *Summary of Department of Health Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Exec Director Operations</b>	45,296	28,414	0	28,414	5,802	851
<b>Div Health System Improveme</b>	255,367	305,128	0	305,128	0	0
<b>EPI &amp; Lab Services</b>	1,014,822	1,370,401	0	1,370,401	53,225	17,845
<b>Div Comm Family Health Servi</b>	3,919,555	5,490,229	0	5,490,229	624,332	425,227
<b>Div Health Care Financing</b>	12,708,908	13,153,289	0	13,153,289	98,489	12,582
<b>Medical Assistance</b>	59,626,779	56,692,646	0	56,692,646	2,462,562	182,260
<b>UMAP</b>	148,280	108,361	0	108,361	77,271	5,850
<b>Family Dental Rollup</b>	309,655	287,850	0	287,850	219,811	9,587
<b>Agency Totals:</b>	<b>78,028,662</b>	<b>77,436,317</b>	<b>0</b>	<b>77,436,317</b>	<b>3,541,492</b>	<b>654,202</b>

## Summary of Medical Education Council Short Term Receivables

The Medical Education Council is established to maximize Utah's clinical training programs, help ensure an adequate clinical workforce through 2020, and obtain an equitable fund process for Graduate Medical Education through the center for Medicare and Medicaid Services.



**Comments:**

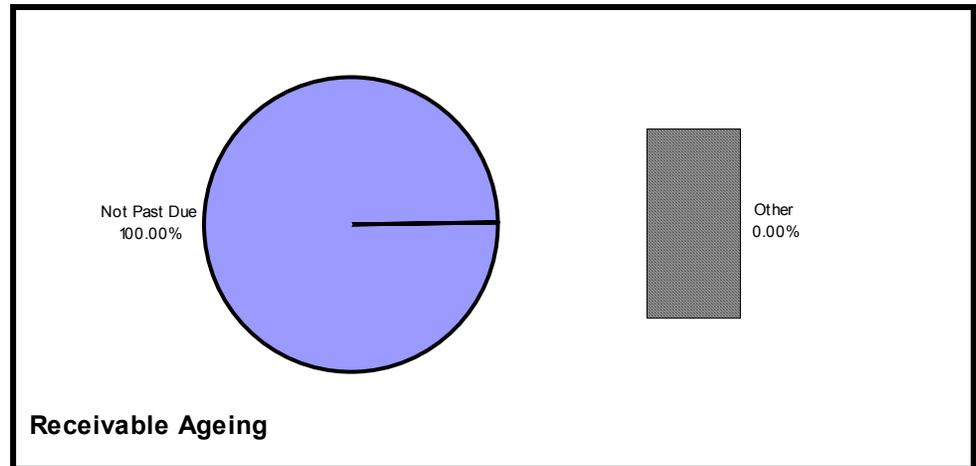
This is a new reporting agency this year. They are working with three Federal Grants to achieve their objectives. A small amount from one of the grants was outstanding at the end of the fiscal year due to timing of the billing and collection of the funds. All of the receivables are collectible.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$47,464	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$47,464	\$0	\$0	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
8	\$387,919.48	\$340,455.11	\$0.00



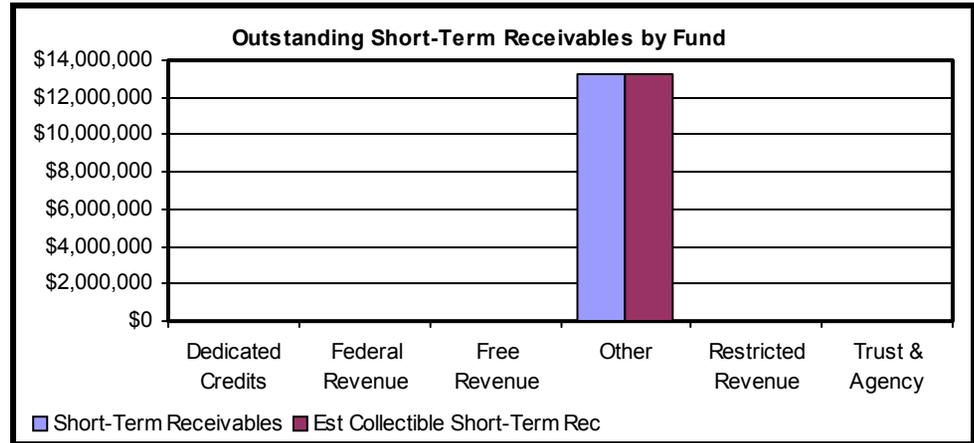
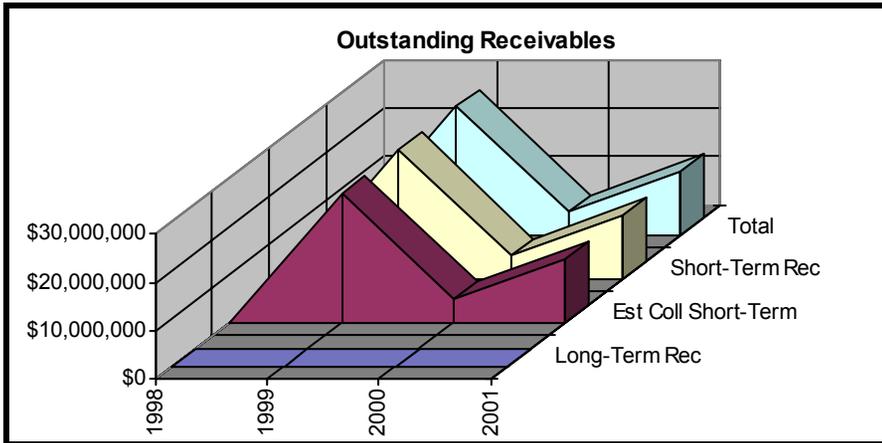
***Summary of Medical Education Council Short Term Receivables***

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>HEC Medical Education</b>	0	47,464	0	47,464	0	0
<b>Agency Totals:</b>	<b>0</b>	<b>47,464</b>	<b>0</b>	<b>47,464</b>	<b>0</b>	<b>0</b>

## Summary of Building Board Construction Short Term Receivables

The Building Board was established to assure that the citizens of Utah receive full value in the design, construction, and management of state facilities.



**Comments:**

The Building Board Construction receivables represent work done for the Universities throughout the state, Capitol Hill improvements, and residual work associated with the 2002 Winter Olympics.

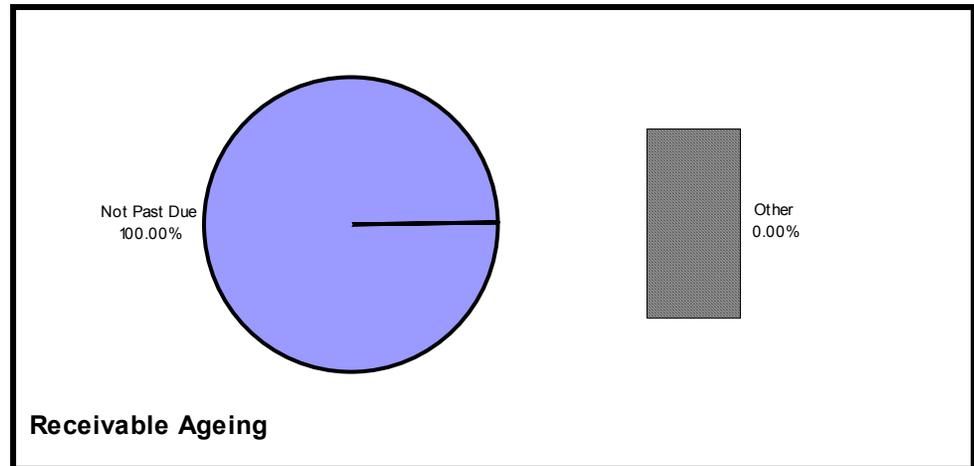
100% of the receivables are reported as collected on time. Delinquent receivables are the result of required approval process or invoices that were sent at year end not allowing time for the bill to be paid before the end of the year. All receivables are projected to be collected.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$13,259,200	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$13,259,200	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
45	\$38,517,244.42	\$24,951,757.61	\$0.00



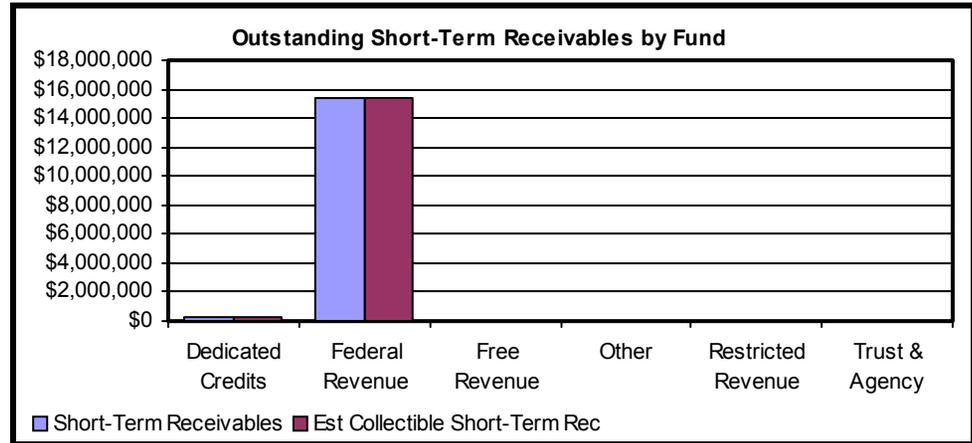
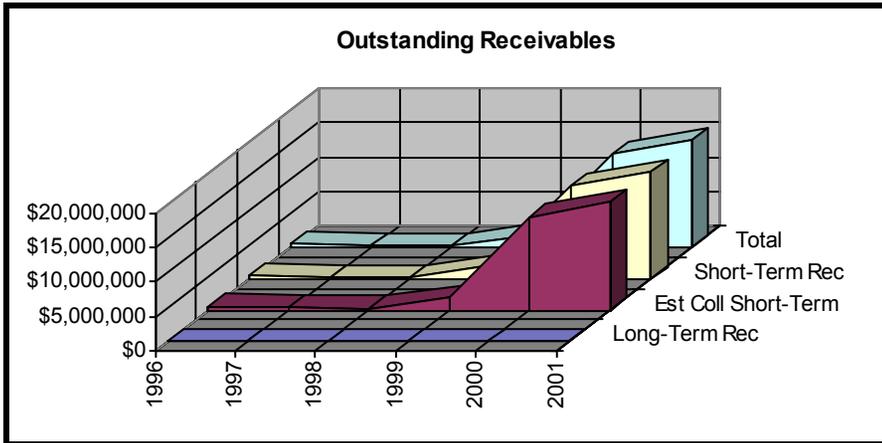
## *Summary of Building Board Construction Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Capitol Hill Improvements</b>	4,356,871	13,242,108	0	13,242,108	0	0
<b>Other Agencies Funded Proj</b>	77,235	0	0	0	0	0
<b>Winter Olympics Biathlon</b>	295,451	6,688	0	6,688	0	0
<b>Winter Olympics Ski Jumps</b>	18,458	10,403	0	10,403	0	0
<b>Agency Totals:</b>	<b>4,748,014</b>	<b>13,259,200</b>	<b>0</b>	<b>13,259,200</b>	<b>0</b>	<b>0</b>

## Summary of Board of Education Short Term Receivables

Public Education functions under the direction of the State Board of Education to provide educational services to students in grades k-12 and additional specialized programs.



**Comments:**

The Board of Education which also includes the Utah Interpreting Services exceeds the State's performance goals in 4 of the 6 categories. Receivables are primarily owed by the Federal Government and are 100 % collectible.

The increase in outstanding receivables at year-end is the result of federal draws done on the last 1 or 2 days of the month, leaving no time for the payments to be received prior to the end of the year.

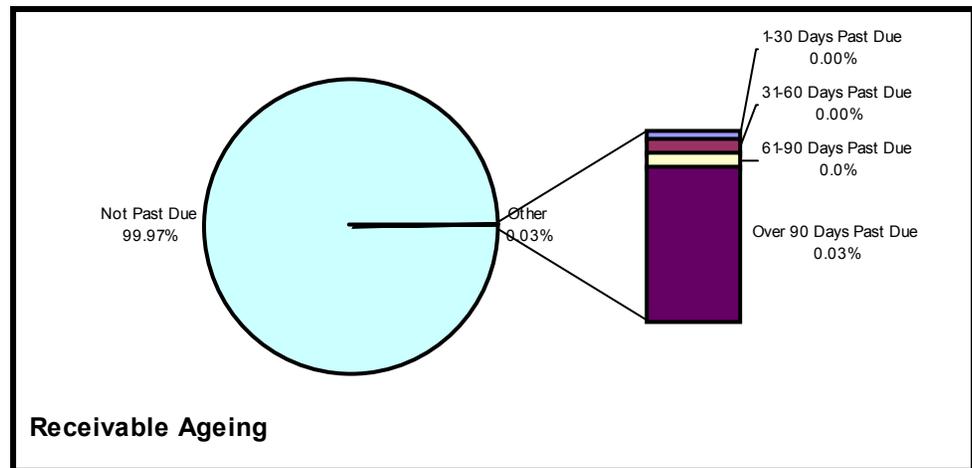
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$211,971	\$15,394,383	\$0	\$921	\$0	\$0
Est. Collectible Short-Term Rec.	\$211,971	\$15,394,383	\$0	\$921	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
126	\$236,146,130.55	\$234,071,942.82	\$0.00

The collection of receivables is performed by agency staff. No accounts are outsourced. Their low delinquency is evidence of a job well done.

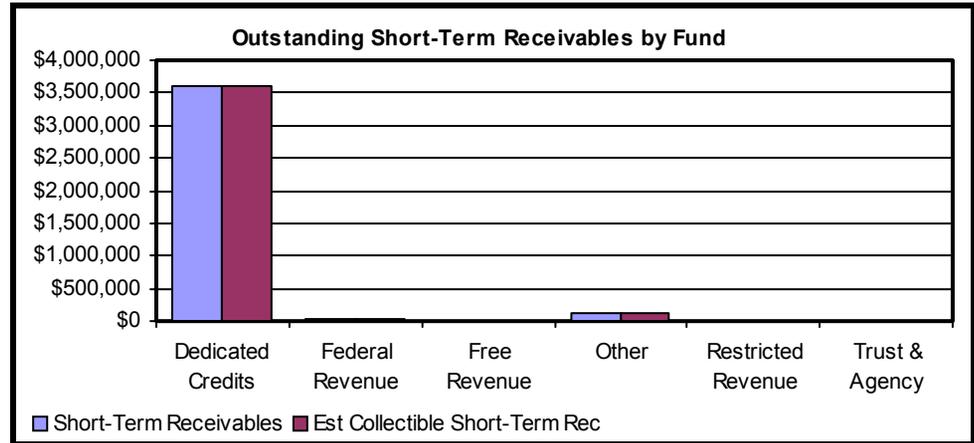
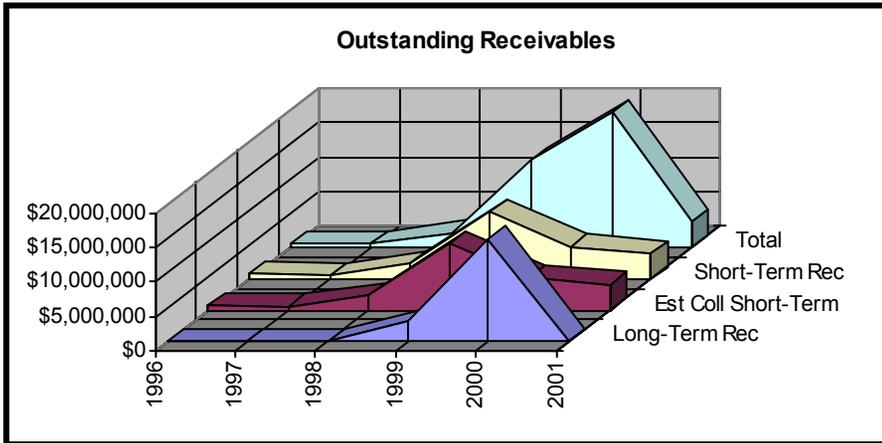


**Summary of Board of Education Short Term Receivables**  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Nutrition Programs</b>	3,750,932	3,554,599	0	3,554,599	0	0
<b>Utah State Office of Rehab</b>	2,103,355	2,644,577	0	2,644,577	2,265	1,550
<b>Utah State Office of Education</b>	7,714,071	9,222,074	0	9,222,074	2,781	2,523
<b>Visl Handicpd Bep Vndr TF</b>	2,500	51	0	51	51	0
<b>School F/T Deaf and Blind</b>	0	185,973	0	185,973	0	0
<b>Agency Totals:</b>	<b>13,570,858</b>	<b>15,607,274</b>	<b>0</b>	<b>15,607,274</b>	<b>5,097</b>	<b>4,073</b>

# Summary of Department of Corrections Short Term Receivables

The Department of Corrections provides community protection and criminal rehabilitation programs.



**Comments:**

The Department of Corrections is not reporting all divisions this year. Receivables that are owed from offenders in the Division of Institutional Operations are not shown. This is represented in the decline in the Long-term receivables graph above. In addition, restitution receivables that should be shown in Trust & Agency funds were not reported.

The State Auditors have recommended that the department show a 25% allowance for doubtful accounts. This is not reflected in the current report.

Receivables in the Division of Field Operations will increase in FY2002 as jurisdiction for new supervised probation cases shift from the Courts to Corrections. Additional cases will be established on Correction's books as older probation cases are reviewed and transferred from the Courts. This should be completed in the next six months.

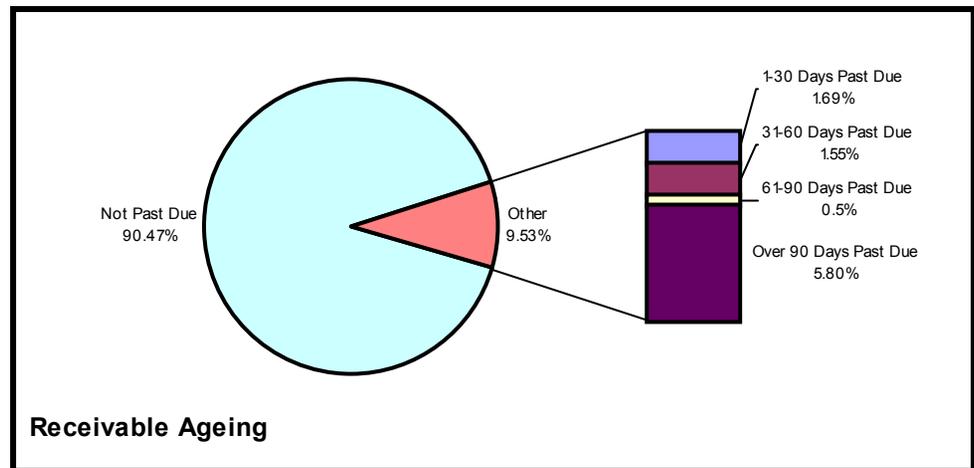
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$3,611,139	\$25,594	\$0	\$129,967	\$0	\$0
Est. Collectible Short-Term Rec.	\$3,611,139	\$25,594	\$0	\$129,967	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
7682	\$4,357,312.45	\$2,570,322.65	\$4,500.00

The OSDC questions the accuracy of the data provided by the agency. There is not a well defined procedure to established what is a receivable and the tracking of the receivable through a collection process. The OSDC has worked with Corrections and has not been successful in resolving these issues.



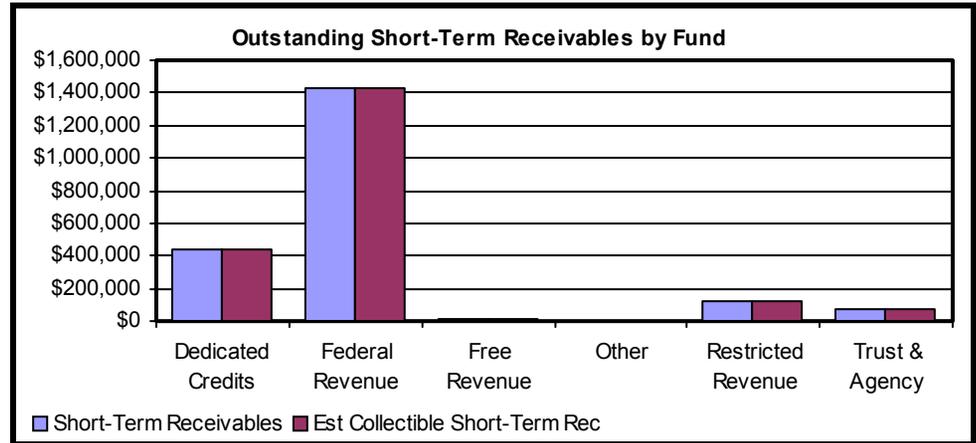
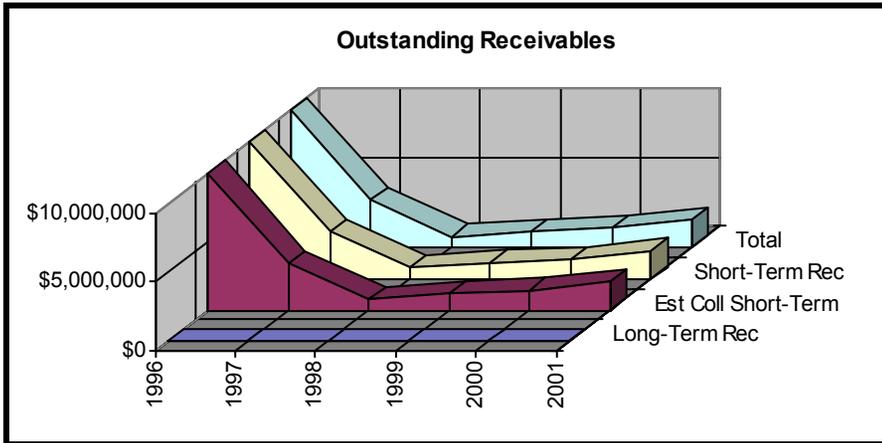
## *Summary of Department of Corrections Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Administration</b>	0	5,422	0	5,422	5,422	0
<b>Division of Field Operations</b>	3,622,041	2,943,580	0	2,943,580	2,073	2,073
<b>Div of Institutional Ops</b>	86,118	141,252	0	141,252	74,003	69,379
<b>Bureau of Clinical Services</b>	12,688	12,688	0	12,688	12,688	12,688
<b>Division of UT Corr Industries</b>	1,024,313	663,758	0	663,758	264,771	134,368
<b>Agency Totals:</b>	<b>4,745,160</b>	<b>3,766,700</b>	<b>0</b>	<b>3,766,700</b>	<b>358,957</b>	<b>218,508</b>

## Summary of Dept Environmental Quality Short Term Receivables

The Department of Environmental Quality safeguards public health and quality of life by protecting and improving Utah's environmental quality.



**Comments:**

The Department of Environmental Quality has met 4 of the 6 State's performance goals. The majority of their outstanding receivables are multiple federal grants. Other receivables result from licenses, permits and fees issued by the Department.

The Division of Environmental Response and Remediation is reporting their receivables for the first time. Their receivables are primarily inspections and certification of petroleum storage tanks throughout the state.

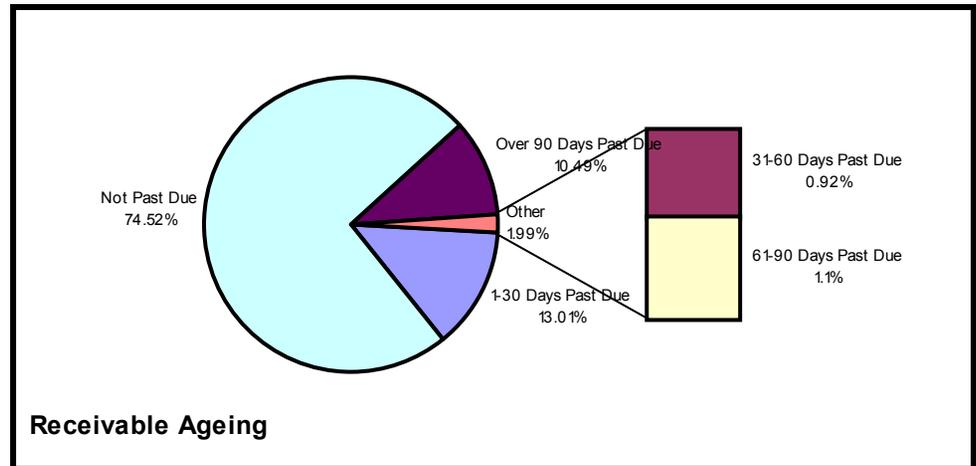
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$443,333	\$1,432,077	\$6,298	\$0	\$120,351	\$74,796
Est. Collectible Short-Term Rec.	\$438,818	\$1,432,077	\$6,298	\$0	\$116,474	\$71,056

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
918	\$32,096,751.69	\$31,557,122.39	\$0.00

Collection of receivables is performed by divisions within the agency with older more difficult accounts being sent to the OSDC.



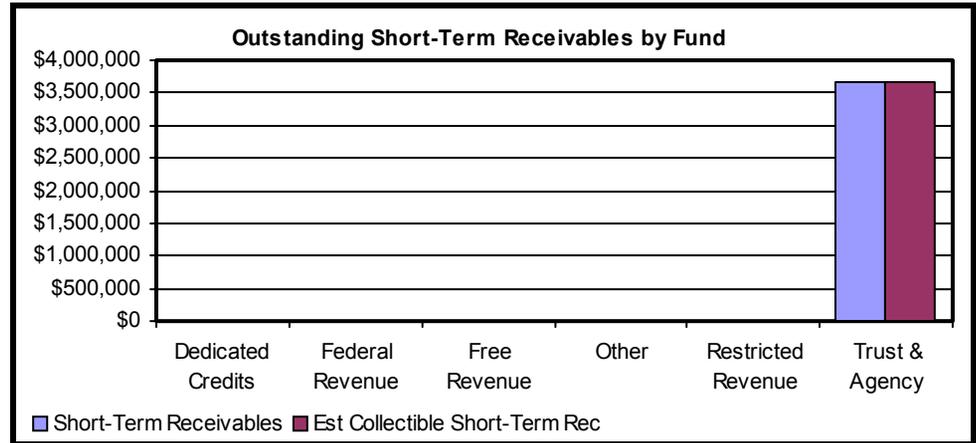
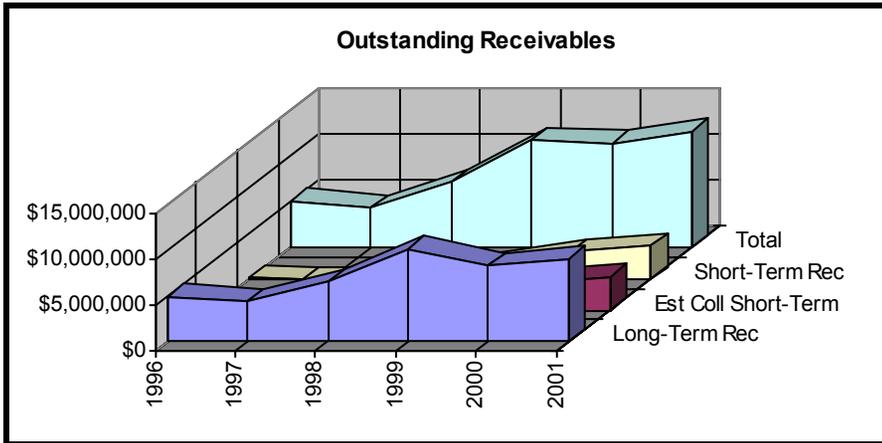
## *Summary of Dept Environmental Quality Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Appropriation Rollup</b>	1,383,932	1,185,112	0	1,185,112	270,179	56,502
<b>EQ Restricted Fund</b>	0	27,704	0	27,704	0	0
<b>DDW SRF Loans</b>	32,000	600,000	0	600,000	0	0
<b>ERR DIV OF ENV RES</b>	0	242,641	12,132	230,509	240,641	145,351
<b>ENV Qlty Fee &amp; Payments</b>	5,470	6,298	0	6,298	3,210	810
<b>SHW USED OIL - RES</b>	15,100	15,100	0	15,100	15,100	15,100
<b>DWQ SRF CP ACT LN ONLY</b>	0	0	0	0	0	0
<b>Agency Totals:</b>	<b>1,436,502</b>	<b>2,076,855</b>	<b>12,132</b>	<b>2,064,723</b>	<b>529,130</b>	<b>217,763</b>

## Summary of School & Inst Trust Lands Admn Short Term Receivables

This agency is responsible for administering the Lands to maximize the benefit to state schools.



**Comments:**

Receivables result from the use of state lands by the private sector for such things as mineral extraction and sale of state lands to the public on contract. The agency is able to motivate timely payments on receivables because of their ability to cancel Certificates of Use or reclaim the property.

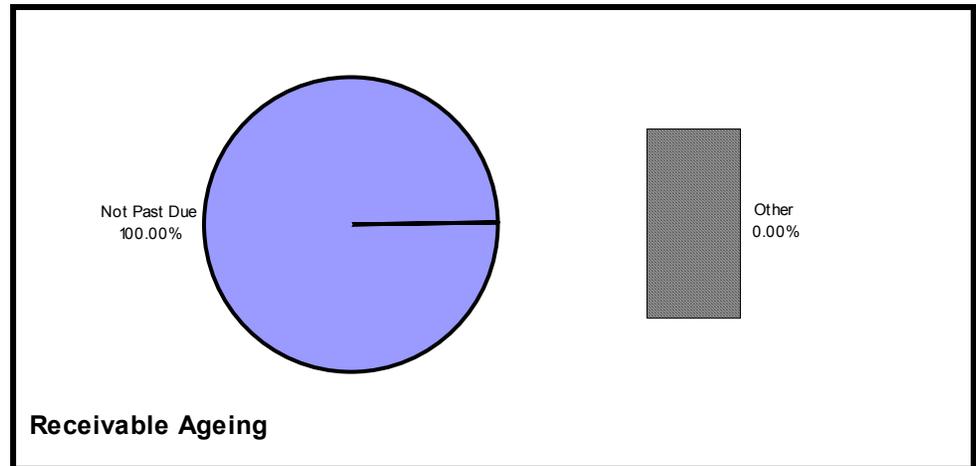
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$3,674,330
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$3,674,330

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
169	\$992,464.00	\$374,614.00	\$0.00

Collection of receivables is successfully performed by the agency.



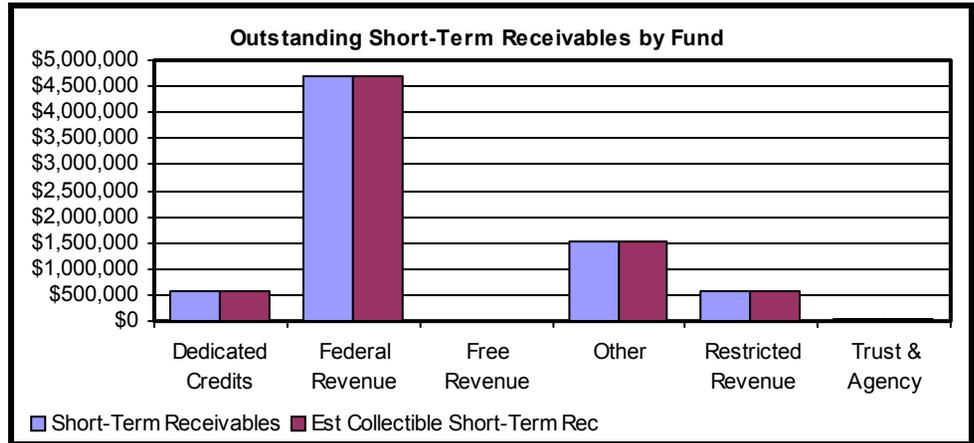
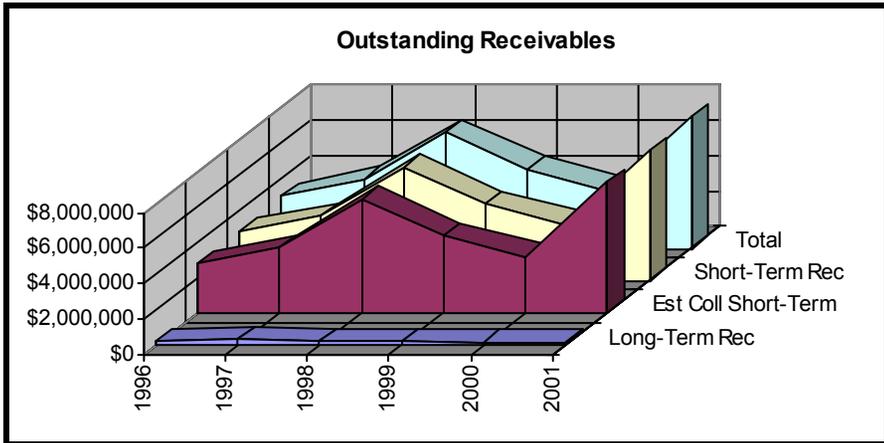
***Summary of School & Inst Trust Lands Admn Short Term Receivables***

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Trust Lands Administration</b>	3,056,480	3,674,330	0	3,674,330	0	0
<b>Agency Totals:</b>	<b>3,056,480</b>	<b>3,674,330</b>	<b>0</b>	<b>3,674,330</b>	<b>0</b>	<b>0</b>

## Summary of Natural Resources Short Term Receivables

The Department manages Utah's natural resources to optimize economic development and recreation while maintaining balance between development and conservation.



**Comments:**

The Department of Natural Resources is doing a good job of managing and collecting their receivables. They exceeded the State's performance goals in 4 out of 6 categories.

All divisions within Natural Resources use the State's Advanced Receivable Subsystem to record and manage their receivables. Their receivables are made up of fines, fees, permits, licenses, sale of goods and services, and Federal grants. All receivables are considered collectible.

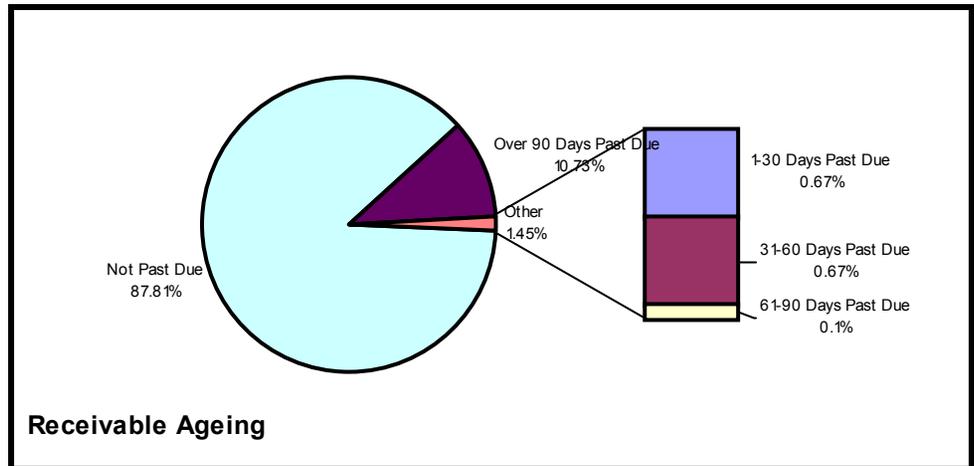
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$558,838	\$4,693,357	\$0	\$1,511,394	\$581,061	\$36,629
Est. Collectible Short-Term Rec.	\$558,838	\$4,693,357	\$0	\$1,511,394	\$581,061	\$36,629

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
692	\$32,199,067.03	\$27,953,806.64	\$0.00

Receivable collections are performed by staff within the agency's divisions. Returned checks are usually outsourced after 60 to 90 days to the OSDC.



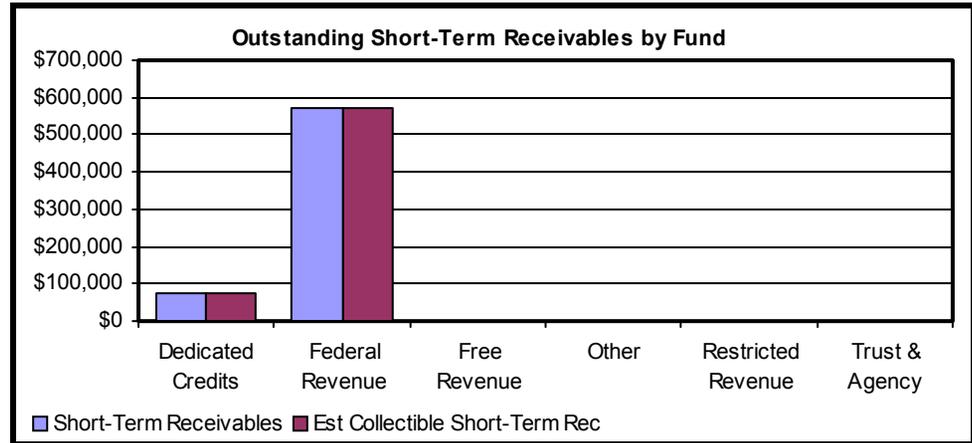
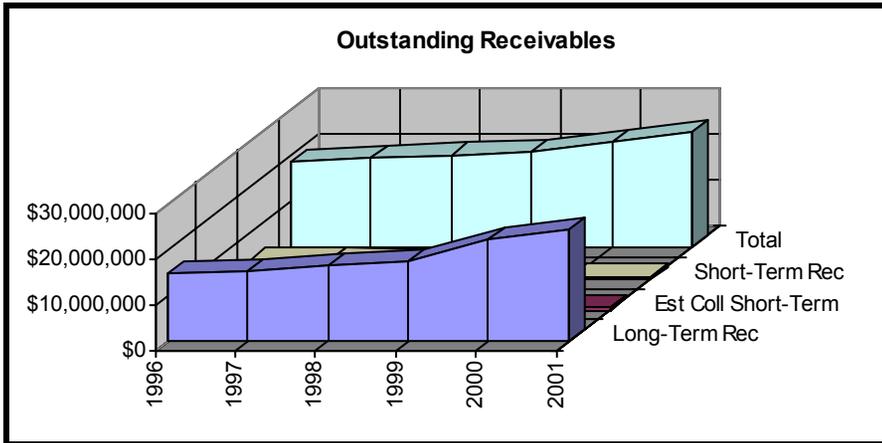
## *Summary of Natural Resources Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Forestry, Fire &amp; State Lands</b>	577,176	2,578,163	0	2,578,163	394,581	306,748
<b>OGM Division</b>	486,670	516,565	0	516,565	9,300	9,100
<b>Utah Geological Survey</b>	268,463	313,952	0	313,952	54,214	34,921
<b>Parks &amp; Recreation</b>	470	0	0	0	0	0
<b>Wildlife Resources</b>	946,846	3,291,040	0	3,291,040	94,646	94,646
<b>Water Resources</b>	2,227	463	0	463	0	0
<b>Water Rights</b>	0	97,693	0	97,693	36,629	36,629
<b>OGM Restricted Fund</b>	0	0	0	0	0	0
<b>Wildlife Restricted Revenues</b>	859,647	553,403	0	553,403	310,045	310,035
<b>Water Resource Other Fund</b>	0	30,000	0	30,000	0	0
<b>Agency Totals:</b>	<b>3,141,499</b>	<b>7,381,279</b>	<b>0</b>	<b>7,381,279</b>	<b>899,415</b>	<b>792,078</b>

# Summary of Department of Agriculture and Foods Short Term Receivables

The Department of Agriculture and Foods administer and enforce all laws, functions and programs related to agriculture.



**Comments:**

The Department of Agriculture continues to experience delays in the collection of their Federal Grants. This impacts their performance in the Past-Due as a % of Gross Receivables and Average Days to Collection. Timely collection of these receivables will result in Agriculture meeting all of the State's performance goals.

Agriculture uses the State's Advanced Receivable Subsystem to manage their receivables except for the ARDL and Rural Rehab revolving loans. Receivables in these programs are tracked using in-house systems.

The Grain Inspection Program, that is reported in the Administration section of this report, will be reported separately through the Advanced Receivable Subsystem effective FY 2002.

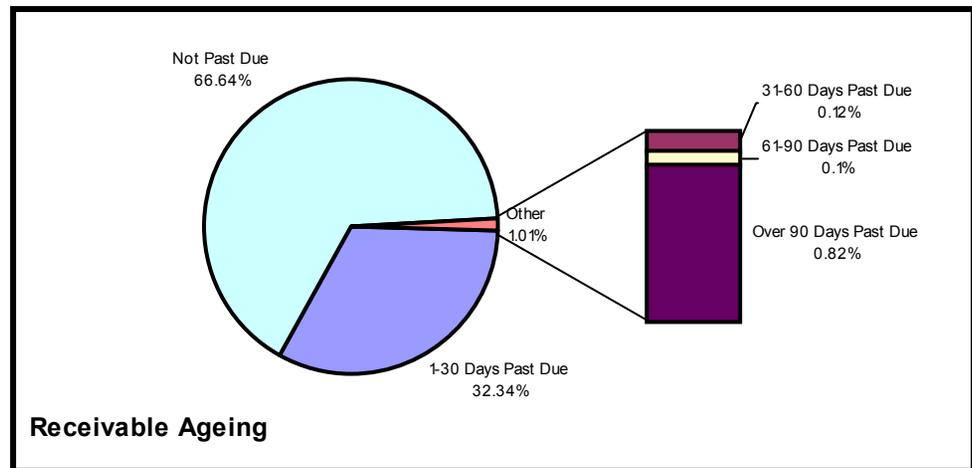
**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
268	\$2,508,339.90	\$2,434,092.69	\$3,897.00

Collection of receivables is performed by agency and division staff.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$77,325	\$573,319	\$0	\$781	\$0	\$0
Est. Collectible Short-Term Rec.	\$77,325	\$573,319	\$0	\$781	\$0	\$0



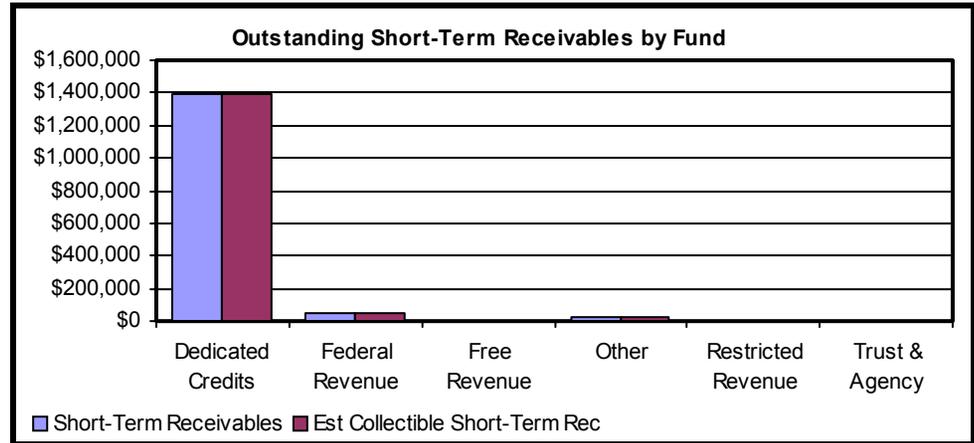
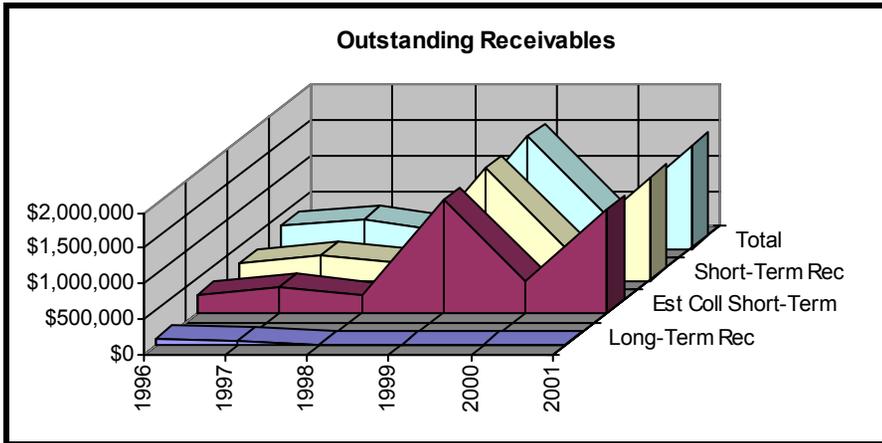
***Summary of Department of Agriculture and Foods Short Term Receivables***  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Administration</b>	21,875	78,537	0	78,537	34,566	95
<b>Chemistry Lab</b>	7,906	14,141	0	14,141	0	0
<b>Animal Industry</b>	165,993	116,574	0	116,574	3,594	3,213
<b>Plant Industry</b>	116,854	119,843	0	119,843	1,826	1,258
<b>Regulatory Service</b>	78,824	62,759	0	62,759	622	480
<b>Reg Egg &amp; Poultry</b>	15	290	0	290	195	70
<b>Marketing &amp; Enhancement</b>	189,113	259,281	0	259,281	176,497	258
<b>Agency Totals:</b>	<b>580,580</b>	<b>651,425</b>	<b>0</b>	<b>651,425</b>	<b>217,300</b>	<b>5,374</b>

## Summary of Dept of Workforce Services Short Term Receivables

The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.

The act is administered by the Department of Workforce Services.



**Comments:**

The Administrative Section of Workforce Services continues to do a good job in managing their receivables. They exceed the State's performance goals in 5 of 6 categories. 100% of the receivables outstanding at year-end are less than 90 days past due.

The outstanding receivables at year end result from contracts with counties and school districts to provide employment information and services. All receivables are considered collectible.

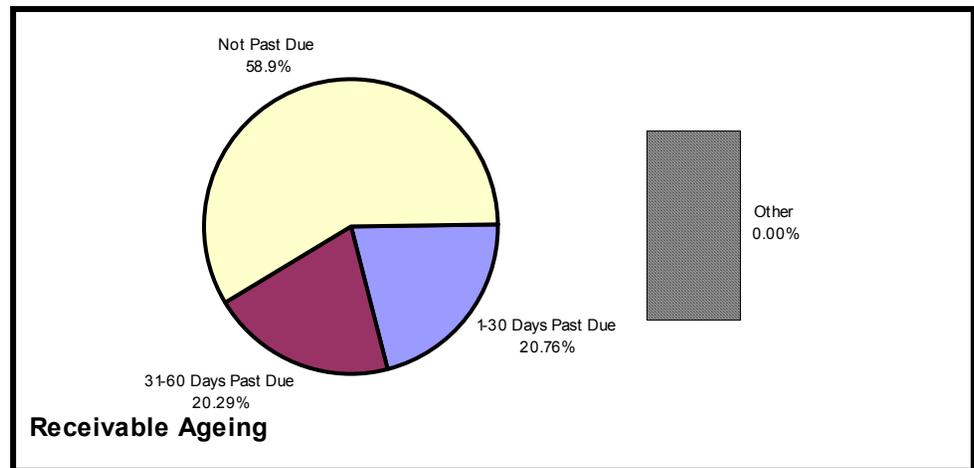
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,396,627	\$45,546	\$0	\$21,399	\$0	\$0
Est. Collectible Short-Term Rec.	\$1,396,627	\$45,546	\$0	\$21,399	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
45	\$239,292,209.48	\$238,151,296.97	\$0.00

Receivables are collected first by divisions within the agency. When the divisions are not able to collect the accounts, they are turned over to OSDC for further collection activity.



## *Summary of Dept of Workforce Services Short Term Receivables*

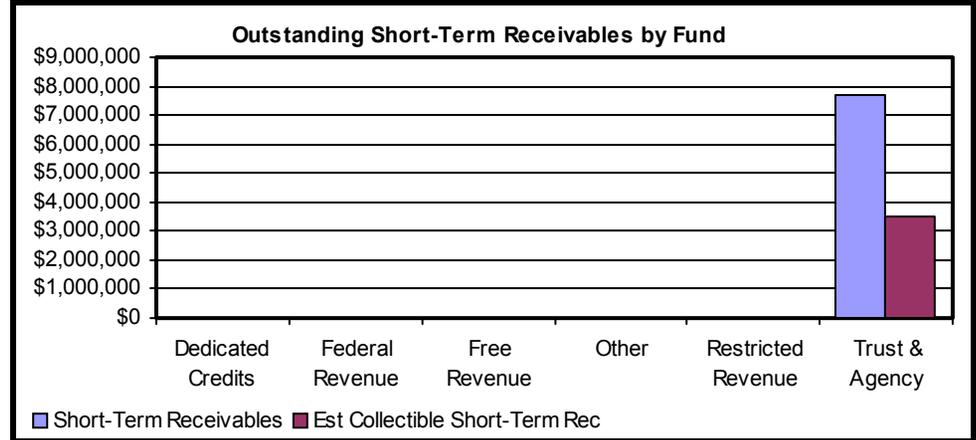
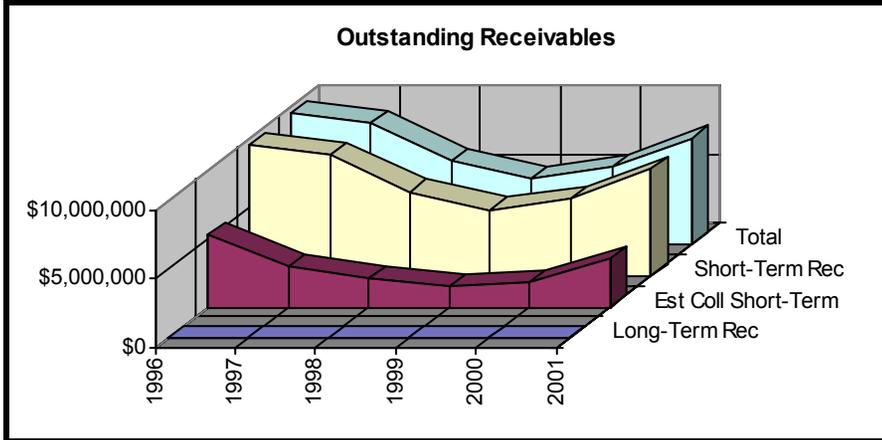
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Division I</b>	-1,090,594	3,059	0	3,059	0	0
<b>Division II</b>	1,090,800	0	0	0	0	0
<b>Division III</b>	171,687	25,231	0	25,231	2,163	0
<b>Client Services</b>	8,032	14,109	0	14,109	0	0
<b>Executive Director</b>	0	0	0	0	0	0
<b>Revenue</b>	249,338	1,421,173	0	1,421,173	598,661	0
<b>Agency Totals:</b>	<b>429,262</b>	<b>1,463,572</b>	<b>0</b>	<b>1,463,572</b>	<b>600,823</b>	<b>0</b>

# Summary of Employer's Unemployment Insurance Contributions Short Term Receivables

The Employment Security Act established the compulsory setting aside of unemployment reserves to be used for the benefit of unemployed persons.

The act is administered by the Department of Workforce Services.



**Comments:**

Receivables in the Contributions Unit of the Unemployment Insurance Division are created when employers fail to pay their unemployment insurance contributions and when claimants misrepresent their eligibility for unemployment benefits or fraudulently fail to report their earnings while drawing unemployment benefits.

The Employer's Unemployment Insurance Contributions' receivables increased \$2,075,815 in FY 2001. The increase is a result of improved identification of unemployment benefit abuse resulting from use of the New Hire Registry. Receivables outstanding at year-end over 90 days past due decreased by 8.8%.

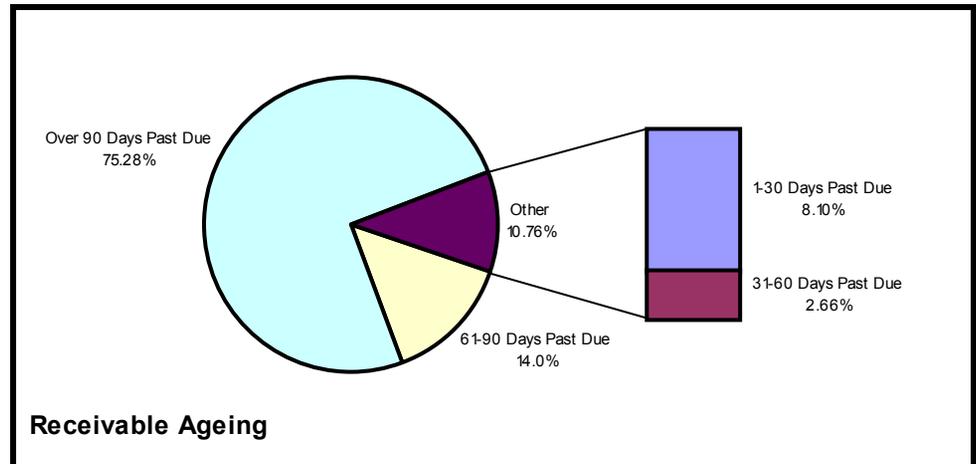
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$7,720,755
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$3,488,618

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
5937	\$12,119,210.00	\$7,693,980.00	\$0.00

The division has a small dedicated collection staff who work all of the accounts for six months. After that, they refer their accounts to OSDC for further collection action.

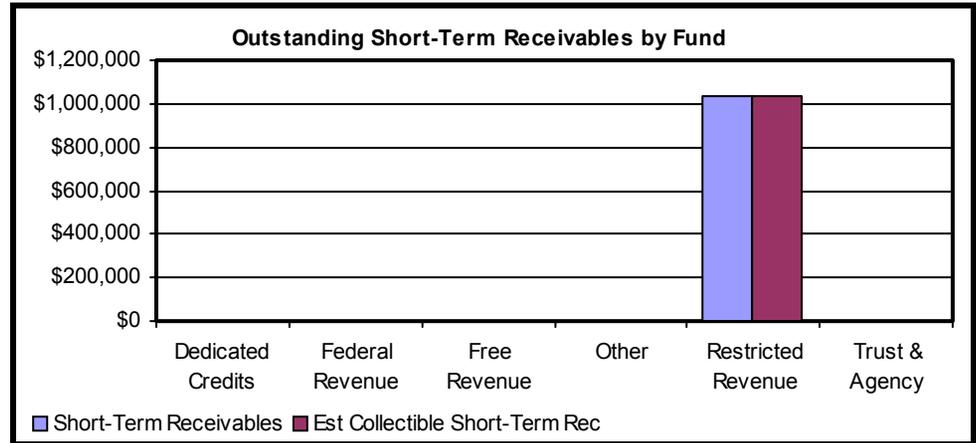
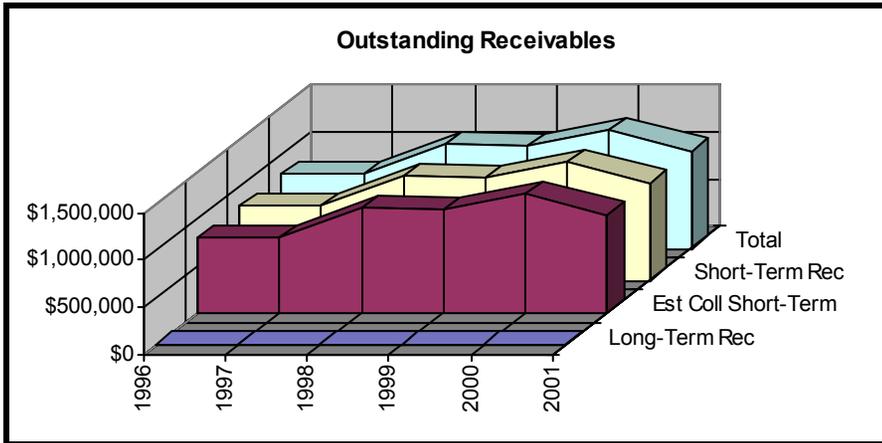


***Summary of Employer's Unemployment Insurance Contributions Short Term Receivables***  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Employer's Insurance/Contrib</b>	5,644,940	7,720,755	4,232,137	3,488,618	7,720,755	5,811,982
<b>Agency Totals:</b>	<b>5,644,940</b>	<b>7,720,755</b>	<b>4,232,137</b>	<b>3,488,618</b>	<b>7,720,755</b>	<b>5,811,982</b>

## Summary of Alcoholic Beverage Control Short Term Receivables

The Department of Alcoholic Beverage Control regulates the manufacture, sale, and use of alcoholic beverages.



**Comments:**

The Department of Alcoholic Beverage Control (ABC) continues to do a good job managing and collecting their receivables. The department exceeds the State's performance goals in 5 of the 6 categories. They were able to not only decrease their receivables over last year by \$216,000 but also increased their receivables not past due by 21%.

All receivables are expected to be collected. ABC has the unique ability to collect their receivables by netting the amounts they owe to their clients against money the clients owe to them.

The receivables generated in this agency result from sale of alcoholic beverages to package stores and claims against suppliers for damaged goods.

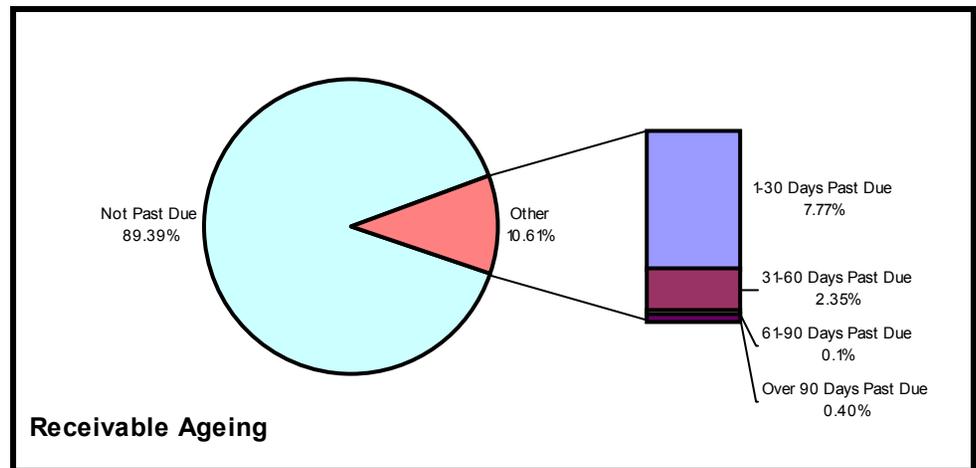
**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
316	\$10,889,710.00	\$11,105,962.00	\$0.00

To improve collections, ABC uses credit cards and a check protection service that guarantees the face value of the check for a minimal charge.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$1,036,216	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$1,036,216	\$0



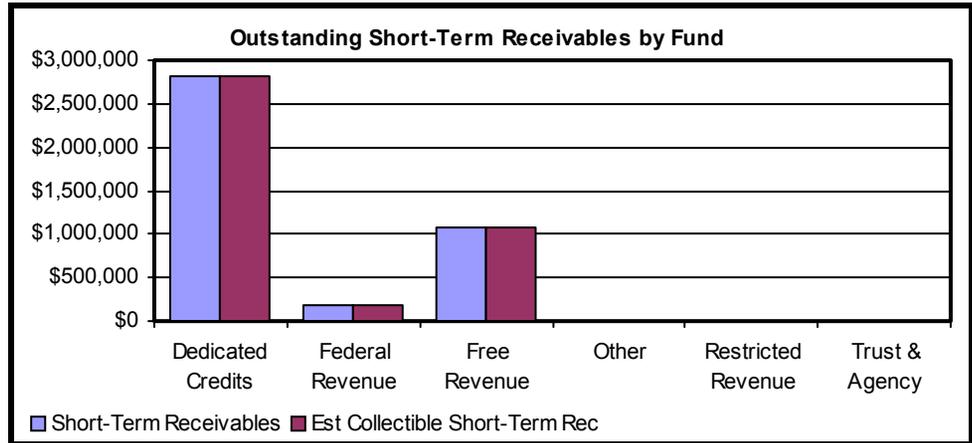
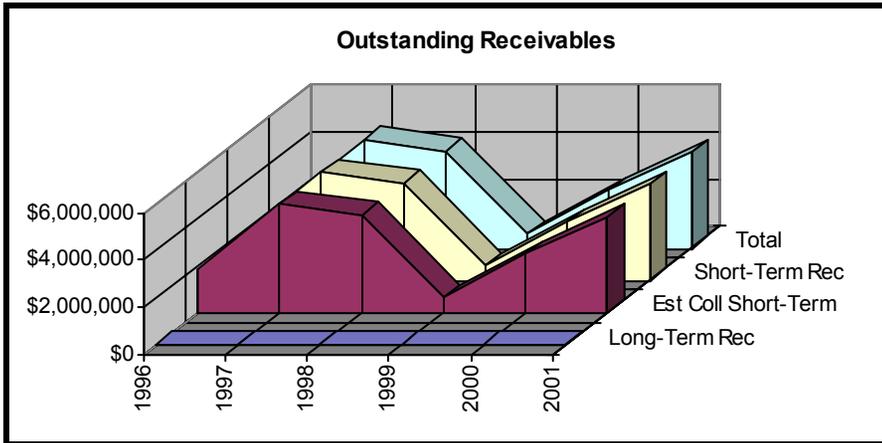
***Summary of Alcoholic Beverage Control Short Term Receivables***

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Administrative Management</b>	1,252,468	1,036,216	0	1,036,216	109,905	4,111
<b>Agency Totals:</b>	<b>1,252,468</b>	<b>1,036,216</b>	<b>0</b>	<b>1,036,216</b>	<b>109,905</b>	<b>4,111</b>

## Summary of Labor Commission Short Term Receivables

The Labor Commission administers and enforces all laws for the protection of the life, health, safety and welfare of employees.



**Comments:**

The Labor Commission met 3 of the 6 State's performance goals. The major increase in FY 2001 receivables results from receivables in the Uninsured Employer area, with minor additions in the Antidiscrimination and Administrative Services areas.

All receivables are being reported as collectible. Because of the age of some of the receivables, OSDC recommends that an allowance for doubtful accounts be established to accurately report outstanding collectible receivables owed the state.

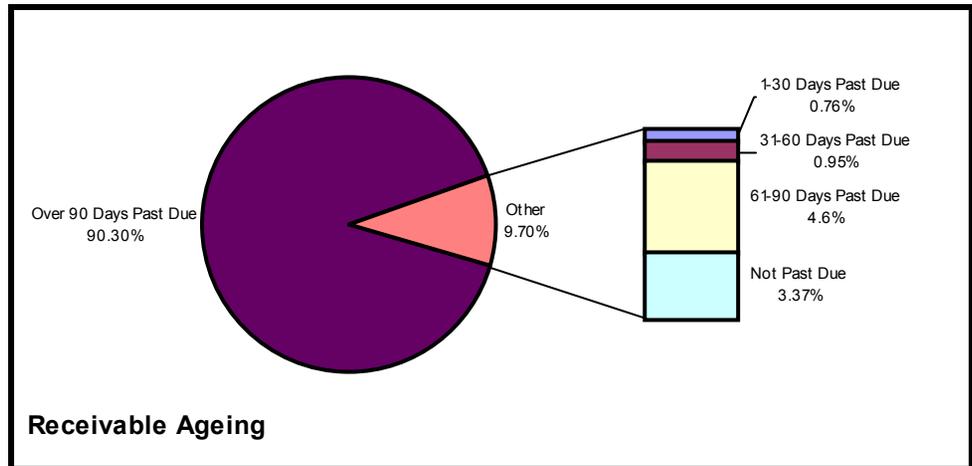
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$2,811,275	\$178,509	\$1,075,375	\$7,969	\$0	\$0
Est. Collectible Short-Term Rec.	\$2,811,275	\$178,509	\$1,075,375	\$7,969	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
2082	\$5,103,774.24	\$3,467,324.25	\$0.00

The Uninsured Employer's Fund division within the Agency uses a private sector attorney to collect their past due receivables. Other receivables are collected by division staff for 60 to 90 days and then outsourced to the OSDC. This cost of collection is not reported.



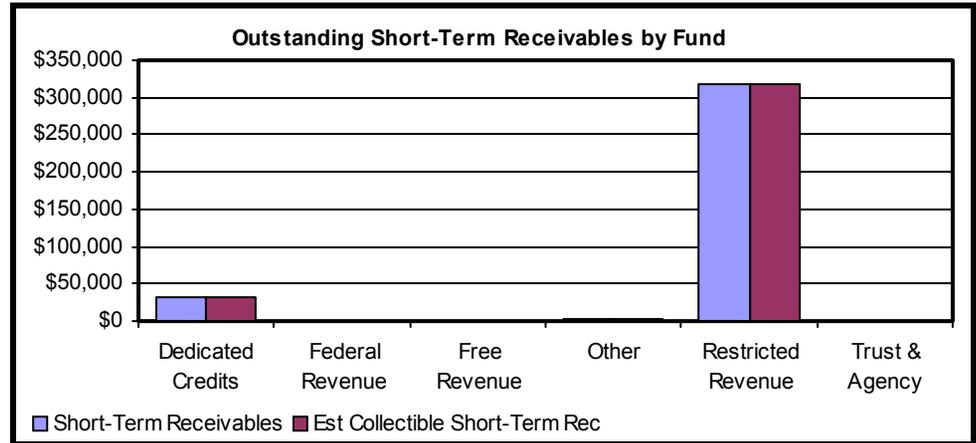
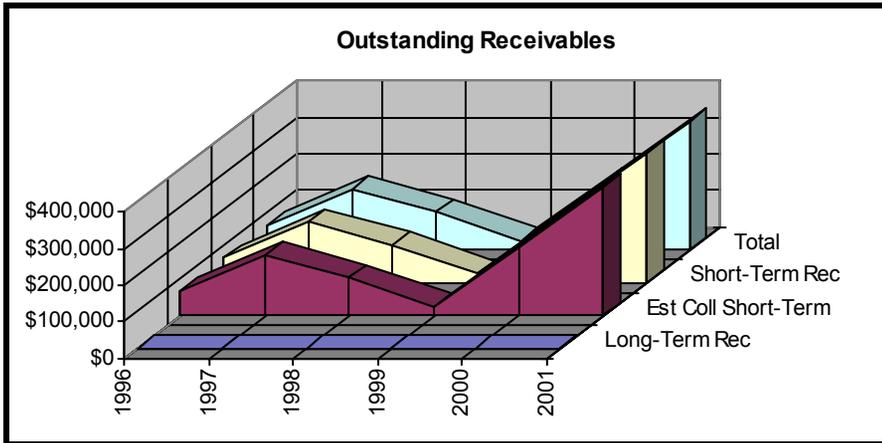
## *Summary of Labor Commission Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Administrative Services</b>	624,797	911,383	0	911,383	866,884	828,301
<b>Safety</b>	0	18,878	0	18,878	5,627	3,794
<b>Antidiscrimination</b>	85,150	167,632	0	167,632	167,632	32
<b>Industrial Accident</b>	178	5	0	5	5	5
<b>Labor Adjudication</b>	0	0	0	0	0	0
<b>Occupational Safety</b>	0	0	0	0	0	0
<b>Workplace Safety</b>	0	0	0	0	0	0
<b>Uninsured Employer</b>	1,567,262	2,811,238	0	2,811,238	2,811,238	2,798,931
<b>Fees of State Office</b>	233,473	163,992	0	163,992	84,534	47,141
<b>Agency Totals:</b>	<b>2,510,859</b>	<b>4,073,127</b>	<b>0</b>	<b>4,073,127</b>	<b>3,935,920</b>	<b>3,678,203</b>

## Summary of Department of Commerce Short Term Receivables

The Department of Commerce administers state laws regulating professional occupations and business practices.



**Comments:**

The Department of Commerce met only 2 of the 6 State's performance goals relating to collecting and managing their receivables. During FY 2001 an additional \$164.9 thousand in receivables were added to the Agency's total. Their receivables past due over 90 days increased to 81.7%.

The outstanding receivables are the result of uncollected license fees, permits, other fees, administrative citations and insufficient fund checks.

The department fully utilizes the State's Advanced Receivable Subsystem to manage and assist in the collection of their receivables. After 60 to 90 days, the receivables are referred to the OSDC for further collection action. Due to the number of outstanding receivables, OSDC will work with the agency to establish an allowance for doubtful accounts to better reflect the accuracy of their receivables.

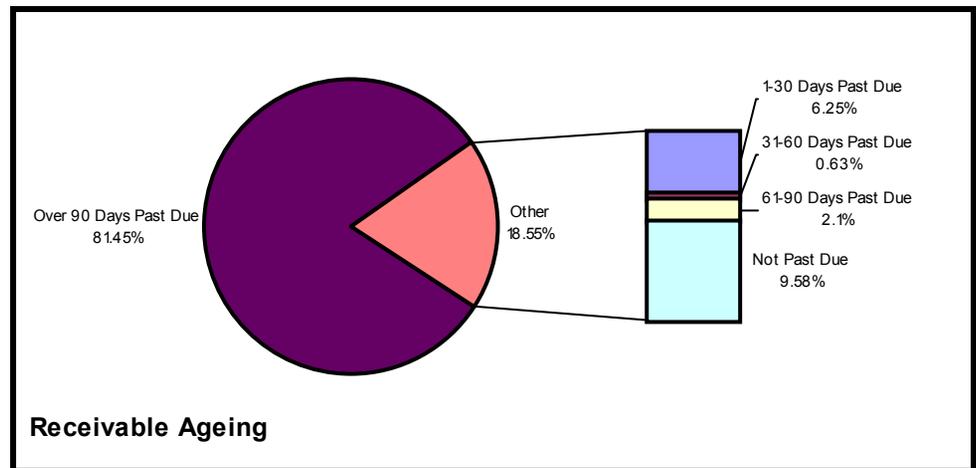
**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
560	\$356,061.60	\$171,129.74	\$0.00

The OSDC recommends that the Agency perform a comprehensive review of their collection processes to determine if all is being done to collect during the first 90 days.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$31,016	\$0	\$0	\$2,745	\$319,222	\$0
Est. Collectible Short-Term Rec.	\$31,016	\$0	\$0	\$2,745	\$319,222	\$0



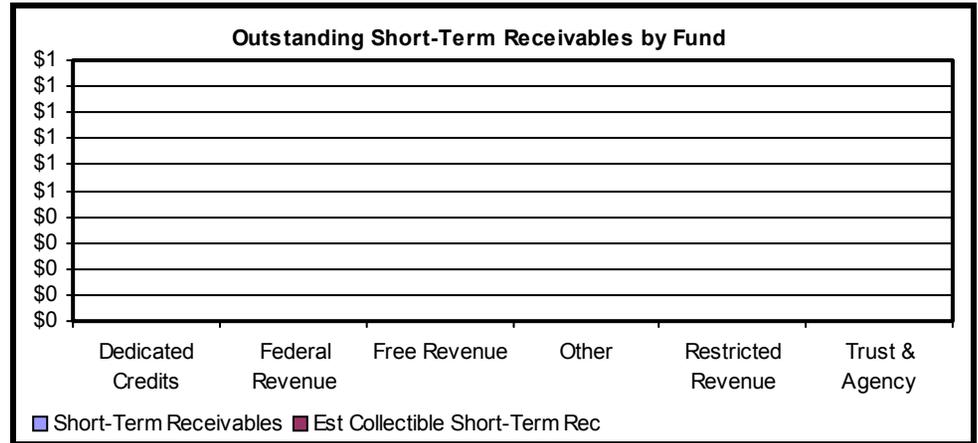
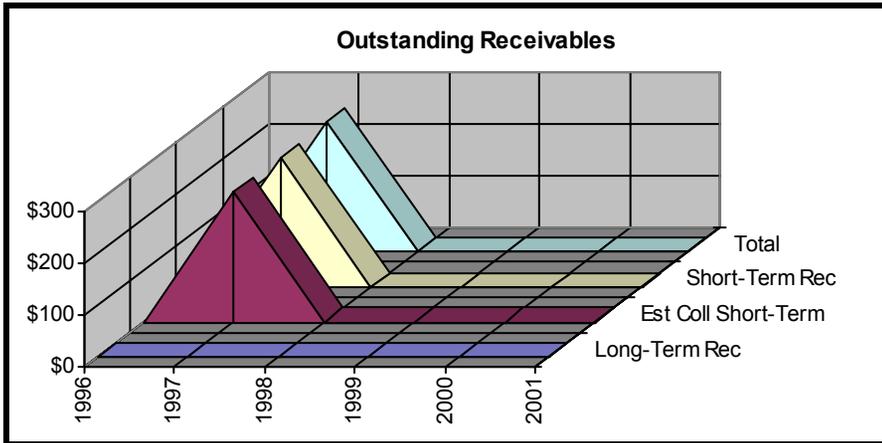
## *Summary of Department of Commerce Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Commerce Service Fund</b>	79,377	215,772	0	215,772	184,892	154,216
<b>General Regulation</b>	0	2,135	0	2,135	0	0
<b>DOPL-Lien Recovery</b>	705	585	0	585	390	390
<b>Nurses Education</b>	500	500	0	500	500	500
<b>Securities Invest Education</b>	83,000	95,610	0	95,610	95,000	95,000
<b>Consumer Protection</b>	24,500	38,381	0	38,381	38,381	37,381
<b>Agency Totals:</b>	<b>188,082</b>	<b>352,983</b>	<b>0</b>	<b>352,983</b>	<b>319,163</b>	<b>287,487</b>

## Summary of Financial Institutions Short Term Receivables

The Division of Financial Institutions monitors and regulates the Financial Institutions of the state.



**Comments:**

The Department of Financial Institutions continues to do an excellent job in managing and collecting their receivables. They exceed all of the State's performance goals.

Because of Financial Institution's ability to shut down financial entities for non-compliance to rules and regulations, including non-payment of fees, they have no difficulty in administering and collecting their accounts receivable.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$2,800,154.00	\$2,800,154.00	\$0.00

All receivables are collected by Agency staff.

**Receivable Ageing**

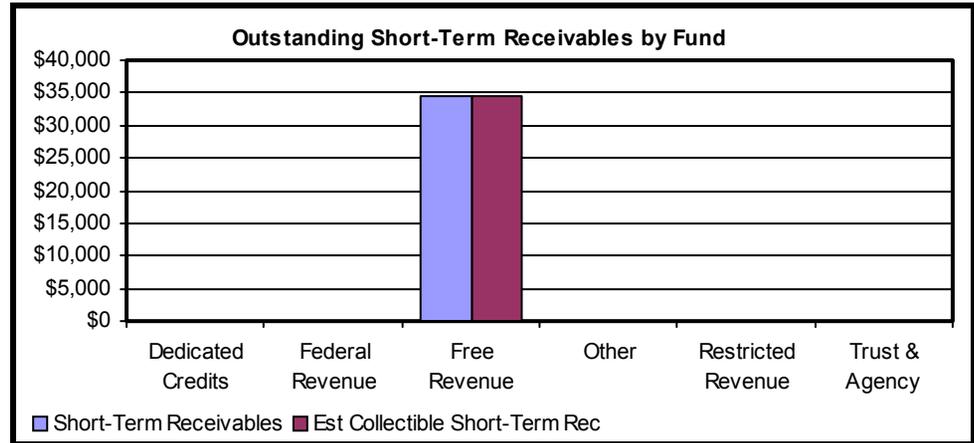
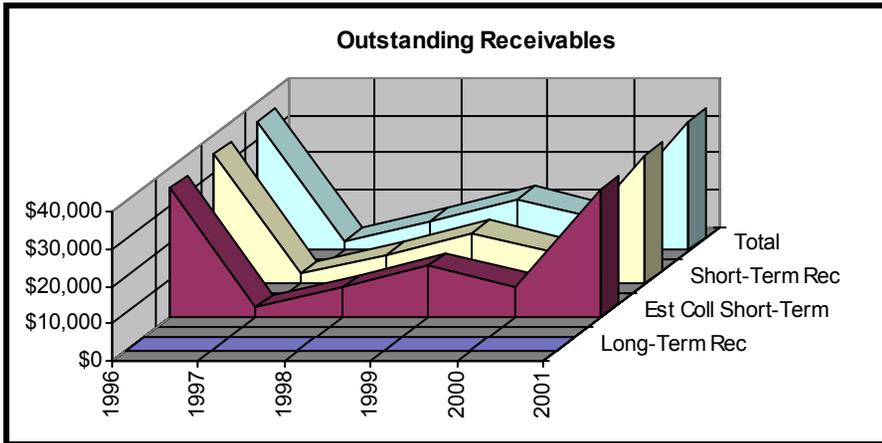
## *Summary of Financial Institutions Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Financial Institutions</b>	0	0	0	0	0	0
<b>Agency Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Summary of Insurance Department Short Term Receivables

Insurance ensures the solidarity of insurers doing business in Utah, the fair and equitable treatment of policy holders, claimants, and insurers an adequate and healthy Insurance market characterized by competitive conditions, innovation, and the exercise of initiative.



**Comments:**

The Department of Insurance has met 3 of the 6 Performance goals in managing and collecting their receivables.

Receivables reported are comprised of fees for periodic examinations of Insurance companies for compliance with state regulations and fees for agent appointments paid by private sector companies.

All receivables reported are considered collectible.

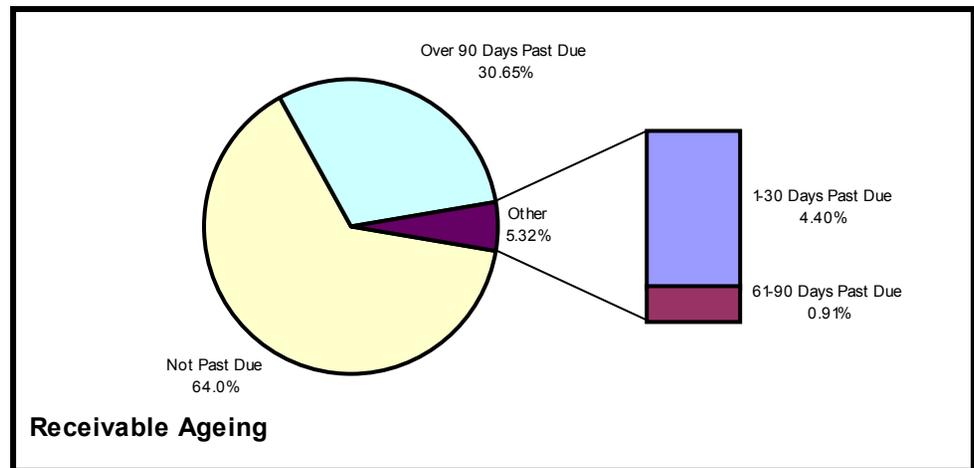
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$34,461	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$34,461	\$0	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
22	\$254,690.00	\$228,263.00	\$0.00

Collection of receivables is performed by Agency staff.

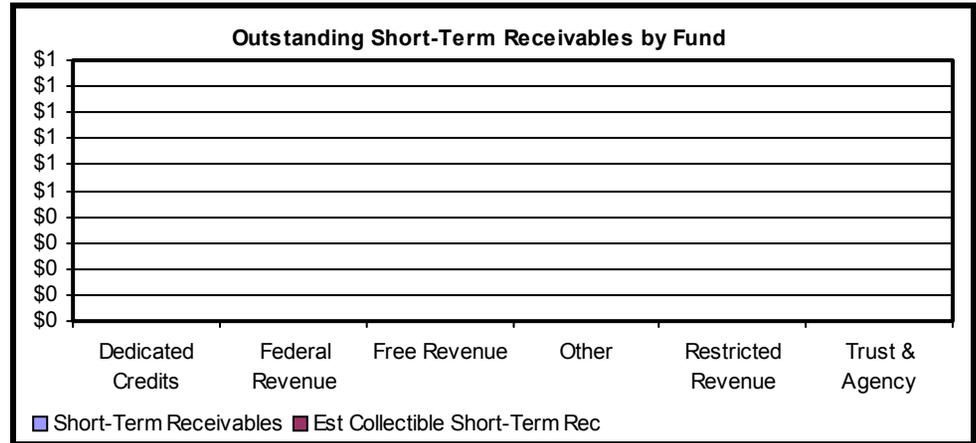
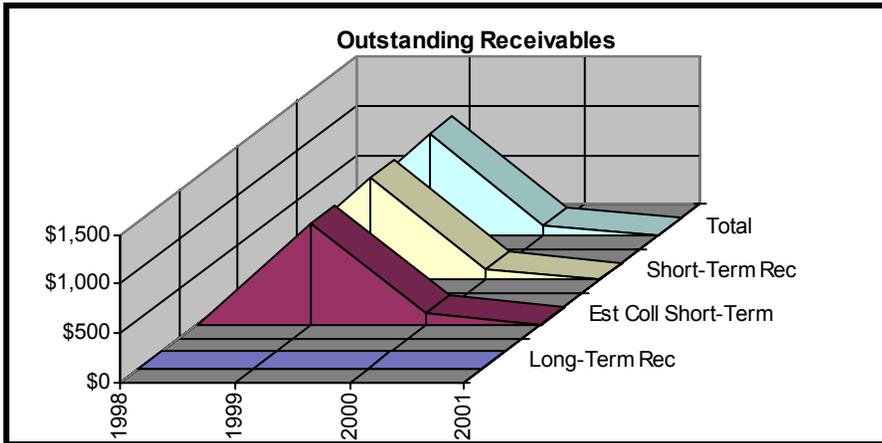


***Summary of Insurance Department Short Term Receivables***  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Insurance Department</b>	8,034	34,461	0	34,461	12,394	10,562
<b>Agency Totals:</b>	<b>8,034</b>	<b>34,461</b>	<b>0</b>	<b>34,461</b>	<b>12,394</b>	<b>10,562</b>

## Summary of Public Service Commission Short Term Receivables

While guiding the transition from regulation to competition and advising the legislature on public policy changes, the Commission's goal remains to ensure delivery of efficient, reliable, high quality, reasonably priced service for all customers throughout the state of Utah.



**Comments:**

The Public Service Commission exceeds 5 of the 6 State performance goals. All outstanding receivables have been collected.

Receivables created in this agency are for regulatory fees charged to the Utility Companies they regulate.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$0.00	\$110.00	\$0.00

Receivables are collection by Commission staff along with their other duties.

**Receivable Ageing**

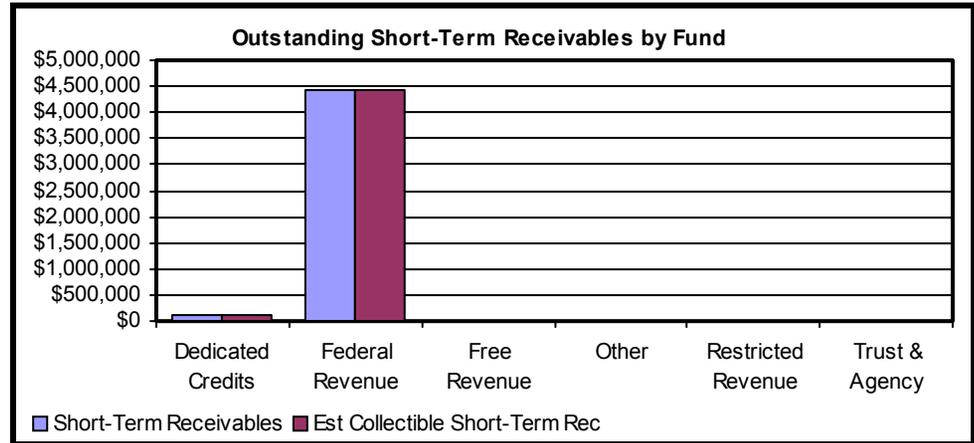
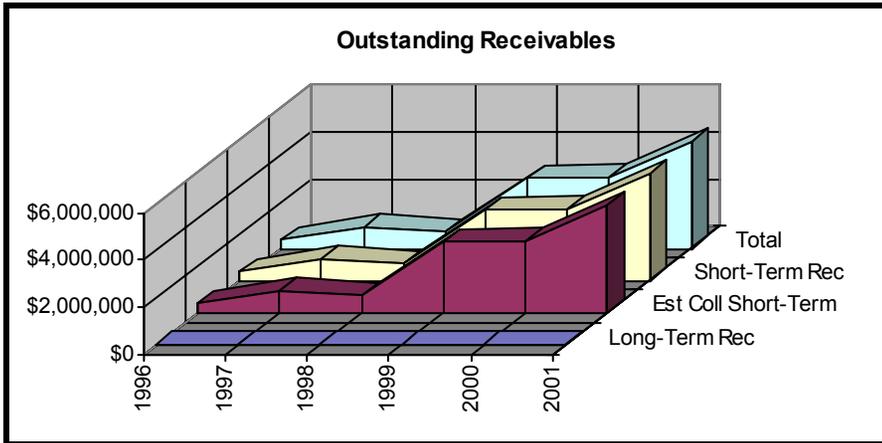
## *Summary of Public Service Commission Short Term Receivables*

*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Administration</b>	110	0	0	0	0	0
<b>Agency Totals:</b>	<b>110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Summary of Community Economic Development Short Term Receivables

This Department oversees economic development activities within the State through planning, technical assistance, and information distribution.



**Comments:**

The Department of Community and Economic Development continues to do a good job of managing and collecting their receivables. They exceed the State's performance goals in 5 of the 6 categories. Of the outstanding receivables, 93.3% are current.

The increase in outstanding receivables at the end of the year is a timing issue. Federal Grants billed on the last few days of the year cannot be processed and returned prior to the close of the fiscal year. All outstanding receivables are collectible.

In addition to Federal Grants, receivables within this agency are created from Sale of Goods and Services to the Public.

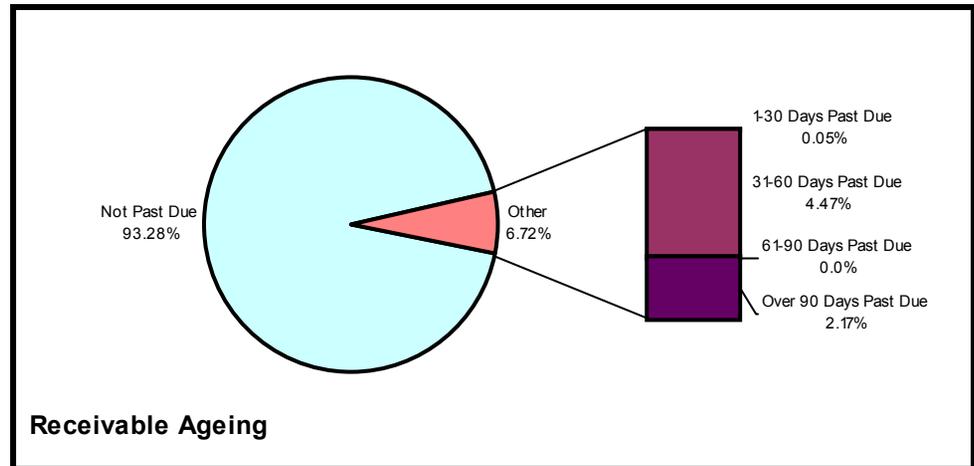
**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
131	\$40,573,313.96	\$38,973,749.54	\$0.00

Collection of accounts receivable is performed by division staff. Older delinquent accounts are outsourced to the OSDC.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$122,862	\$4,427,442	\$0	\$6,275	\$28	\$0
Est. Collectible Short-Term Rec.	\$122,862	\$4,427,442	\$0	\$6,275	\$28	\$0

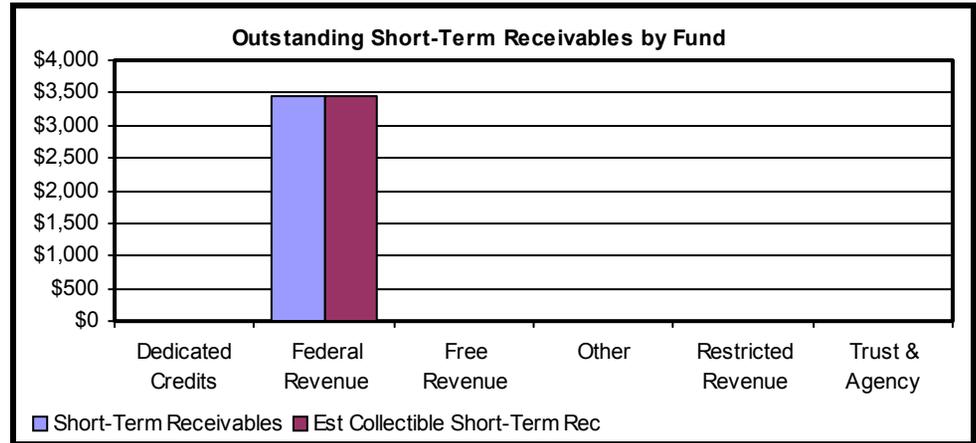
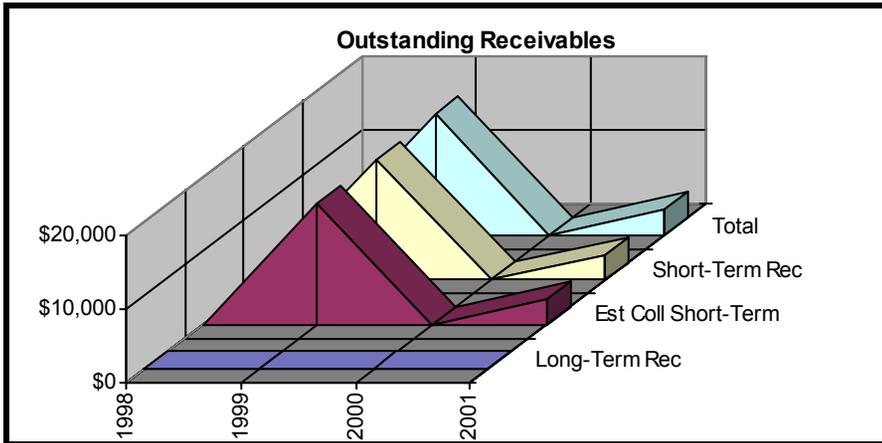


***Summary of Community Economic Development Short Term Receivables***  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Administation</b>	0	625	0	625	0	0
<b>Incentive Funds</b>	0	54,966	0	54,966	0	0
<b>Business &amp; Economic Develo</b>	0	3,369	0	3,369	1,945	1,945
<b>Travel Development</b>	4,700	4,060	0	4,060	2,520	561
<b>State Historical Society</b>	12,358	11,600	0	11,600	7,678	4,576
<b>State History</b>	75,000	334,410	0	334,410	237,253	75,000
<b>Arts Council</b>	0	0	0	0	0	0
<b>State Library</b>	18,973	3,227	0	3,227	0	0
<b>Energy Services</b>	305,860	181,904	0	181,904	0	0
<b>Community Development</b>	2,254,458	2,601,041	0	2,601,041	40,000	0
<b>OWHTF-Home</b>	229,900	6,484	0	6,484	0	0
<b>OWHTF-Rural Dev/FMHA</b>	31	0	0	0	0	0
<b>Loan Advances</b>	0	1,338,171	0	1,338,171	0	0
<b>Community Development</b>	139,581	16,750	0	16,750	16,750	16,750
<b>Agency Totals:</b>	<b>3,040,861</b>	<b>4,556,606</b>	<b>0</b>	<b>4,556,606</b>	<b>306,146</b>	<b>98,832</b>

## Summary of Utah Sports Authority Short Term Receivables

The Utah Sports Authority is to provide year around, world class facilities to develop athletes in winter sports through competition, training and recreation programs.  
To provide high quality support facilities which compliment the athletic venues and which educate, entertain and serve the public.



**Comments:**

The Utah Sports Authority continues to operate in a minor way to provide support to the Winter Olympics and the Salt Lake Organizing Committee. A small Federal Grant is being used for this purpose.

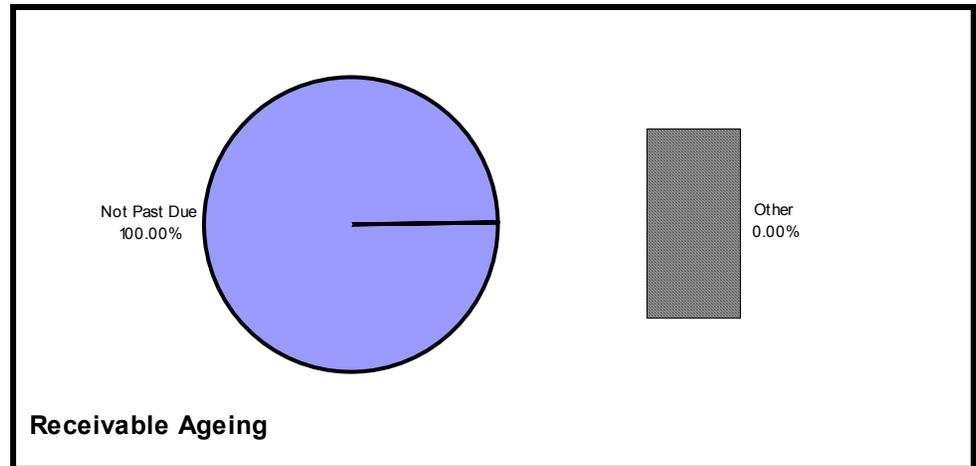
The outstanding receivables at the end of the year is a timing issue. Federal Grants billed on the last few days of the year cannot be processed and returned prior to the close of the fiscal year. All receivables are considered collectible.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$3,461	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$3,461	\$0	\$0	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$26,556.07	\$23,163.65	\$0.00

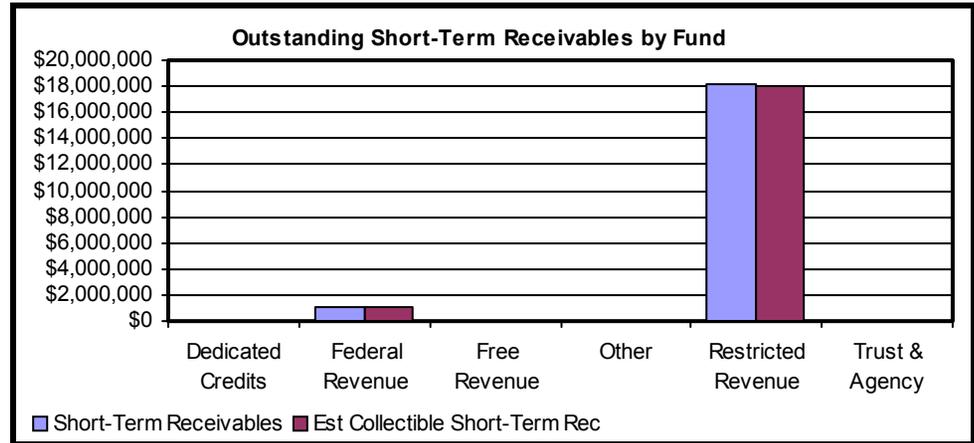
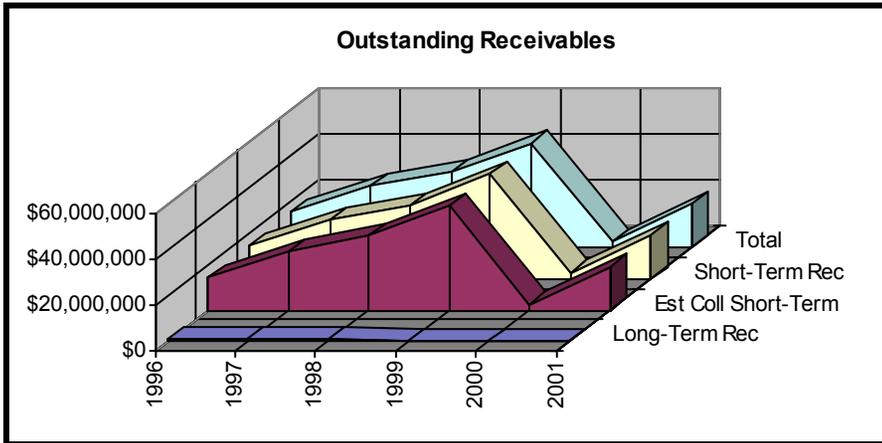


***Summary of Utah Sports Authority Short Term Receivables***  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Administration</b>	0	3,461	0	3,461	0	0
<b>USA Operations &amp; Maintenanc</b>	68	0	0	0	0	0
<b>Agency Totals:</b>	<b>68</b>	<b>3,461</b>	<b>0</b>	<b>3,461</b>	<b>0</b>	<b>0</b>

## Summary of Utah Dept of Transportation Short Term Receivables

This Department builds and maintains the state's transportation system, plans and implements new highway projects, improves pavement conditions on existing roads, and assures highway safety through appropriate design and maintenance.



**Comments:**

The Department of Transportation is improving in collecting and managing their receivables. They exceed the State's performance goals in 4 of the 6 categories. Of the outstanding receivables, 83.8% are current.

The department continues to experience a large number of damage claims to state property. The damage claims are worked in the respective DOT regions during the first 60 to 90 days. When they become delinquent, they are written off the agency's financial records and transferred to the OSDC for further collection action. Historically 34% of the claims are collected by the OSDC.

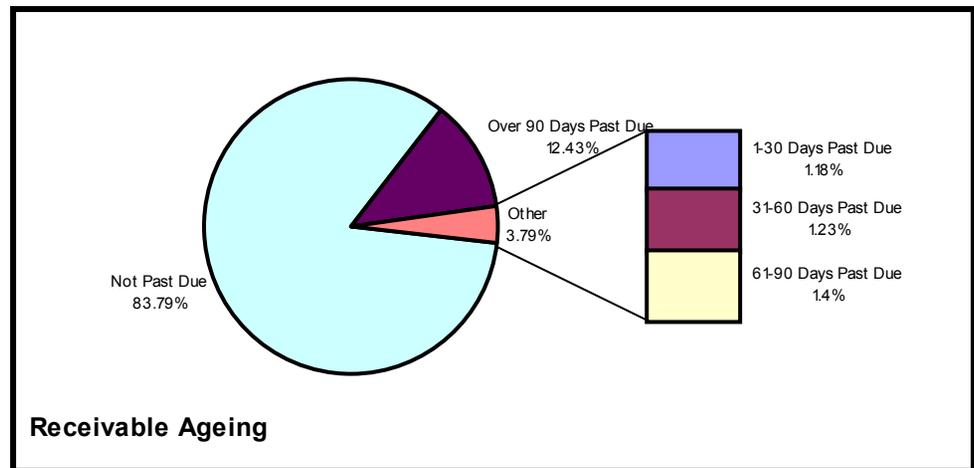
**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$1,075,177	\$0	\$2,866	\$18,236,113	\$860
Est. Collectible Short-Term Rec.	\$0	\$1,075,177	\$0	\$2,866	\$18,036,113	\$860

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1091	\$312,082,632.66	\$308,620,728.06	\$0.00

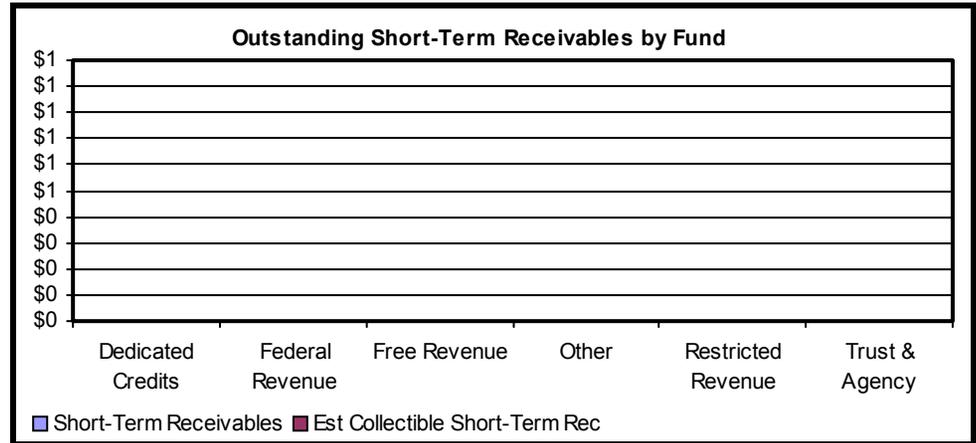
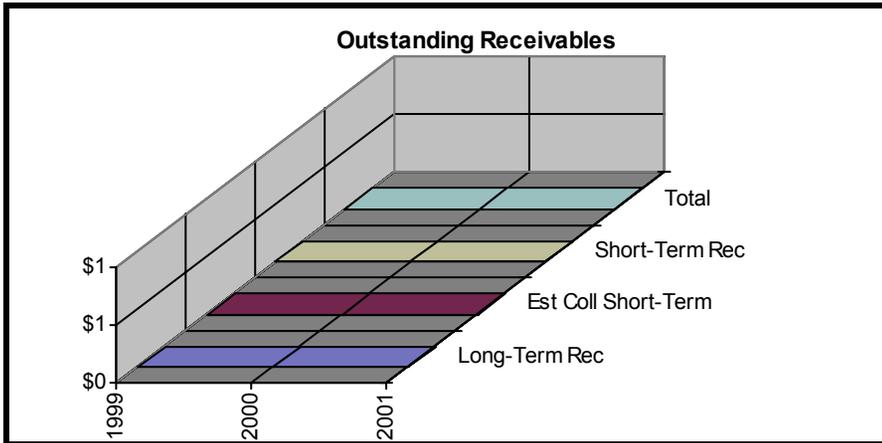
The cost of collection is not reported since the cost are paid by the debtor.



***Summary of Utah Dept of Transportation Short Term Receivables***  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>Department of Transportation</b>	1,693,092	18,236,113	200,000	18,036,113	2,998,697	2,309,508
<b>Construction Management</b>	1,204,786	1,075,177	0	1,075,177	129,022	86,985
<b>Equipment Management</b>	0	2,866	0	2,866	2,866	2,866
<b>Aeronautics</b>	0	0	0	0	0	0
<b>DOT Misc - Agency</b>	850	860	0	860	860	860
<b>Agency Totals:</b>	<b>2,898,728</b>	<b>19,315,016</b>	<b>200,000</b>	<b>19,115,016</b>	<b>3,131,445</b>	<b>2,400,219</b>

## Summary of Board of Bonding Commission Short Term Receivables



**Comments:**

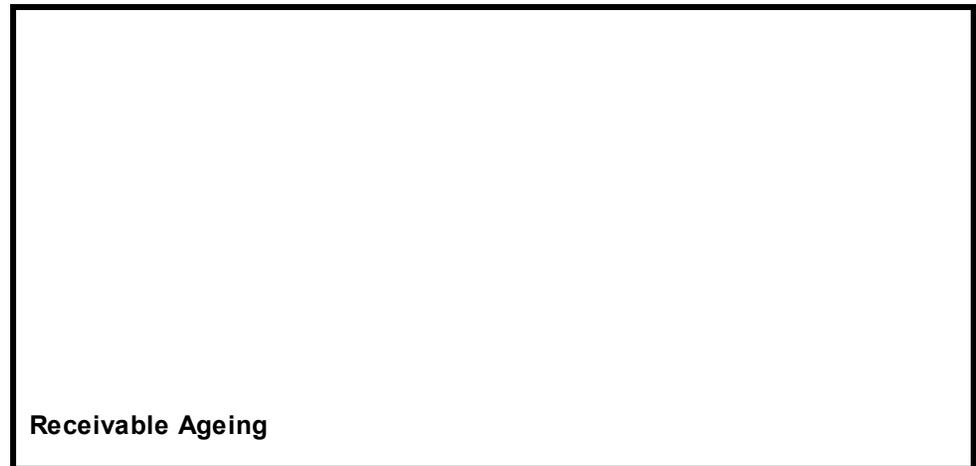
The Division of Finance is using this agency account to control the bonding debt for the state. There are no outstanding receivables and as a rule there should not be any as the account is being used as a clearing account.

**Short-Term Receivables by Fund Detail - 2001 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$0

**FY2001 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$205,771.00	\$205,771.00	\$0.00



**Summary of Board of Bonding Commission Short Term Receivables**  
*For the 2001 Fiscal Year*

	<i>Short Term Rec. 6-30-2000</i>	<i>Short Term Rec. 6-30-2001</i>	<i>Allowance for Doubtful Acts. 6-30-2001</i>	<i>Projected Collectible 6-30-2001</i>	<i>Total Past Due 6-30-2001</i>	<i>Over 90 Days Past Due 6-30-2001</i>
<b>CEU Student Center</b>	0	0	0	0	0	0
<b>Sevier ATC</b>	0	0	0	0	0	0
<b>Agency Totals:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>