

# **STATE OF UTAH**

## **Annual Accounts Receivables Report**

**For the Fiscal Year Ended June 30, 2005**

**To the Governor and the 2006 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 (OSDC) is to maximize receipt of money to the State of Utah by effectively managing and collecting state receivables.

## **Responsibilities of the OSDC:**

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

The major responsibilities of the OSDC are to:

- Collect and manage 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
- Oversee and monitor state agencies receivable programs to ensure that state agencies follow established policies and procedures and collection of accounts receivable is efficient.

## **Funding of the OSDC:**

The OSDC is funded with fees and interest collected from the debtor in addition to the original debt amount owed. The fees are approved in the annual appropriation act passed by the legislature. 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 debt.

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. The authorized fee for FY05 is 14%.
- A late penalty fee that may not be more than 10% of the account receivable. The authorized fee for FY05 is 5%. Current practice is to combine the administrative fee and the penalty and call it cost of collection.
- Interest is assessed as presented below:
  - Accounts where court judgments have been entered are charged the federal post-judgment interest rate in effect at January 1 of each year. The rate attaches for the life of the account. The rate in effect from 7-01-04 to 12-31-04 was 3.28%. The rate changed on Jan. 1, 2005 to 4.77%.
  - Accounts where no court judgment is entered are charged the prime rate in effect on July 1 of each year, plus 2%. The rate on the account fluctuates with the rate changes. The rate charged in FY05 is 6.25%.

Monies in the State Debt Collection Fund are used to offset systems, administrative, legal, and other collection costs of the OSDC. The fees are also used to provide training to state agencies. The post-judgment interest is used to fund the organized collection programs in the District Courts. In recent years the fund has also been used to supplement the general fund.

## EXECUTIVE SUMMARY

During fiscal year 2005, state receivables decreased by \$ 6.99 million. Significant changes and issues are presented below:

- Short-term receivables decreased \$39.7 million. Reasons for the change in the receivable balance are identified on the individual agency reports that follow. Major receivable decreases (those in excess of \$10.0 million) occurred in the Tax Commission and Department of Transportation. Major increases (those in excess of \$10.0 million) occurred in the District Courts and Department of Human Services-ORS. Receivables due from the Federal Government increased \$3.1 million, 1.4% and are 100% collectible. Net of Federal receivables, short-term receivables decreased \$42.86 million, 5.7%.
- Long-term receivables increased \$32.6 million.
- Agencies reporting in excess of 5% of the State's gross short-term receivables are the Department of Corrections (7.02%), Department of Health (11.79%), Utah State Tax Commission (16.49%), and Human Services - ORS (41.45%). The sum of these agencies' gross short-term receivables is \$710.27 million or 76.75%.
- Short-term *Past-due* receivables decreased by 0.06%, and receivables *Past-due Over 90 Days* decreased 17.14%.
- Most agencies and divisions reported their receivables during FY 2005 - Crime Victim Reparations, and Labor Commission Anti Discrimination are two divisions that did not report. However, not all agency reports were prepared using the same criteria. The Office of State Debt Collection (OSDC) will follow this to be sure that more consistent criteria are represented in the future.
- The State met only two of the six performance goals. This is the same as FY04. Twenty-two of the 36 reporting agencies met half or more of the goals or 61.0%. Five agencies met all of the goals or 13.9%. Some agencies/departments, i.e., District Courts, OSDC, Tax, Office of Recovery Services (ORS), Public Assistance, and Corrections have receivables that by their nature are delinquent upon presentment and therefore skew the results for the entire state. The OSDC will continue to research new performance measures that will better identify the results of each agency.
- OSDC collections continue to improve. The collections for the past five years are as presented below:

	FY01	FY02	FY03	FY04	FY05
Private Sector	\$3,361,414	\$3,085,802	\$4,159,095	\$4,271,467	\$4,534,736
Finders	\$545,026	\$945,699	\$986,415	\$1,157,978	\$1,631,266

During FY2005 money collected, except for Tax and ORS, was distributed to State agencies and others. OSDC also transferred \$50,000 from Retained Earnings to the General Fund, and approximately \$409,000 from collected Post Judgment Interest to the District Courts.

- 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.

### GOALS

OSDC will pursue the following goals to enhance the effective management and collection of receivables generated by the State and other receivables the State is responsible to collect.

- Work with state agencies and the State Legislature to enact laws to: 1) increase access to state agency information such as the Wage Labor Data Base; 2) increase the use of Civil Procedures in the collection of debt owed to the State; 3) to authorize the use of additional collection tools such as: a) Drivers License revocation; b) Electronic Representation to collect NSF checks including the NSF Service Charge.
- OSDC will continue to complete and enhance the automation of daily operation processes and reporting.
- OSDC will continue to work with the Federal Government to obtain authorization to participate in the Federal Offset program. Based on the success of the State's Offset program, the use of this tool will result in increased collections for the State.
- OSDC will meet with the State agencies and review their receivable and collection programs and offer appropriate assistance and guidance.
- OSDC, in partnership with the Attorney General's Office, will continue to pursue legal action on accounts that are not successfully handled by the State's contracted collection Vendors such as collections from businesses in the State. OSDC will establish an automated process to track legal actions in process, next steps to be taken; and automate the generation of legal documents required to progress to the next step.

## MAJOR ACCOMPLISHMENTS IN FY05

- During FY05, OSDC visited with representatives of many state agencies. The new DCART system was implemented and agency personnel were trained in its usage. The DCART system allows agencies to create management reports and to view, or recall OSDC placed accounts. DCART also tracks eligible accounts for write-off and produces lists for the agency to review. The agency may then request approval for write-off in the system. The DCART on-line system was available to agencies in January 2005.
- Discussions are ongoing with Crime Victim Reparations to identify methods of valuing, reporting, and transferring delinquent accounts to OSDC.
- During FY05, OSDC's Attorney General's representative (AG) handled bankrupt accounts and pursued legal action on accounts that were not being collected by the state contracted collection vendors. The AG has been successful collecting business accounts where our collection vendors have not. Evidence of the value of this program is now being realized and as stated in our goals, the intent is to expand and automate this program with the anticipation of greater collection success and social justice. The attorney collected \$433 thousand in FY2005 compared to \$141 thousand in FY2004, a 206.38% increase.
- The option for debtors to use credit cards as a method of payment was implemented in FY03 and continues through FY05. During FY05 \$301,519 was collected via credit cards. The use of credit cards allows the state to receive their payments quicker and eliminates the potential of dishonored checks.
- Specifications and screens are being developed for the new Legal system. More work is needed before programming can begin. Implementation will begin in late FY06 or early FY07.

## RECOMMENDATIONS

- ORS receivable and past-due balances increased this year. Because of this, OSDC recommends again this year that ORS consider outsourcing receivables where employment cannot be found and income withholding cannot be initiated. This would include debtors who are self-employed, working in the cash economy, or have disabilities, etc.  
  
ORS receivables represent 41.45% of the State's outstanding short-term receivables. The receivables increased in FY05 by \$17.79 million. ORS has many effective tools and automated systems to enforce the collection of child support and other related debt that are being utilized in their successful collection program. For the most part, collections will be handled through ORS automated systems that locate employed debtors and initiate income withholding without worker intervention. To generate additional dollars for the State and create social justice, OSDC recommends outsourcing receivables related to debtors where the debtor's employment is unknown. Not only does this provide a vehicle for additional revenue generation but it also creates social justice by not ignoring collection efforts on the more difficult cases. Outsourcing costs are paid only when recoveries are made, and those costs can be collected from the debtor, resulting in no costs to the State.
- In order to clarify and report the delinquency of court accounts accurately, the courts should make clear to the offenders their expectations related to payment of fines and fees by stating the date the fine and interest are due or payments begin. This information should be entered into the case history at the time the case is adjudicated so the case can be aged accurately. OSDC also recommends that monthly payments be required so the fine is partially or fully liquidated during the probation period unless there are acceptable reasons why this cannot happen.  
  
The Court's report shows 13.56% of court receivables being over 90 days past due. Based on the reported aging and **U.C.A. 76-3-201.1 8(c)** these accounts should be removed from the Courts receivables and transferred to the OSDC for further collection action. However, in talking with the courts, there is a question as to when a receivable is due. Some judges view the receivable as being due at the end of or any time within the probation period; therefore, the courts are retaining the accounts. These same accounts are being aged by the Courts from the date of adjudication for reporting purposes. Therefore, the courts show many accounts delinquent over 90 days that may not be, since there is no specified payment demand date issued. OSDC believes the State will be more successful in collecting court fines and fees if the offenders have a clear understanding of when the fines and fees are due and if they are required to at least make monthly payments from the date of case adjudication.
- OSDC and Crime Victim Reparations as well as the Labor Commission Anti-Discrimination division should continue work to establish policies and procedures to record agency receivables and collect using the States Advanced Receivable System (ARS). Older receivables should be sent to OSDC following state policies.

## SHORT TERM ACCOUNTS RECEIVABLE SUMMARY

### FOUR YEAR COMPARISON

SOURCE: Annual Accounts Receivable Reports

Agency	Receivables 6/30/2002	% of Total	Receivables 6/30/2003	% of Total	Receivables 6/30/2004	% of Total	Receivables 6/30/2005	% of Total
District Court	38,508,650	4.27%	25,646,407	2.79%	16,505,849	1.71%	44,070,250	4.76%
Juvenile Court	3,933,633	0.44%	4,112,407	0.45%	3,630,187	0.38%	3,214,893	0.35%
Capitol Preservation Board	6,885	0.00%	100	0.00%	100	0.00%	100	0.00%
State Treasurer	-	0.00%	-	0.00%	29,000	0.00%	16,625	0.00%
Governors Office	6,349,229	0.70%	4,420,543	0.48%	3,150,283	0.33%	3,483,900	0.38%
Attorney General	185,268	0.02%	41,946	0.00%	981,267	0.10%	594,922	0.06%
State Auditor	12,750	0.00%	-	0.00%	323	0.00%	13,600	0.00%
Dept of Admin Services	2,453,847	0.27%	2,407,535	0.26%	1,311,490	0.14%	932,212	0.10%
Office of State Debt Collection	12,146,569	1.35%	17,361,369	1.89%	17,659,040	1.83%	15,695,131	1.70%
Tax Commission	168,150,304	18.63%	168,503,072	18.30%	182,103,397	18.87%	152,607,183	16.49%
Career Service Review Board	-	0.00%	-	0.00%	201	0.00%	-	0.00%
Navajo Trust Administration	-	0.00%	50,462	0.01%	52,971	0.01%	-	0.00%
Dept of Public Safety	10,489,987	1.16%	9,339,451	1.01%	8,789,843	0.91%	5,512,442	0.60%
Utah National Guard	3,834,325	0.42%	3,439,811	0.37%	2,816,269	0.29%	5,494,111	0.59%
Dept of Human Services	1,727,510	0.19%	1,569,782	0.17%	111,854	0.01%	432,107	0.05%
Dept of Human Services-ORS	393,176,124	43.57%	403,863,330	43.86%	365,765,177	37.90%	383,555,144	41.45%
Dept of Health	55,872,075	6.19%	114,037,083	12.38%	101,404,018	10.51%	109,104,524	11.79%
Medical Education Council	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Building Board Constructn Acct	3,130,173	0.35%	3,693,866	0.40%	12,974,481	1.34%	13,398,729	1.45%
Board of Education	20,668,941	2.29%	4,081,630	0.44%	35,572,114	3.69%	35,120,887	3.80%
Dept of Corrections	68,476,255	7.59%	60,978,148	6.62%	73,568,151	7.62%	65,004,349	7.02%
Dept of Environmental Qty	1,706,782	0.19%	3,314,517	0.36%	3,649,102	0.38%	3,104,053	0.34%
Board of Regents	459,499	0.05%	-	0.00%	-	0.00%	4,333	0.00%
Sch and Inst Trust Lands Adm	3,014,217	0.33%	1,716,404	0.19%	1,259,724	0.13%	2,628,208	0.28%
Natural Resources	10,556,200	1.17%	15,103,652	1.64%	13,083,670	1.36%	8,655,656	0.94%
Dept of Agriculture	1,003,023	0.11%	1,046,608	0.11%	838,272	0.09%	1,194,584	0.13%
Dept. of Work Force Services	704,432	0.08%	117,873	0.01%	138,653	0.01%	548,707	0.06%
DWFS-Employer Ins/Contributi	8,240,370	0.91%	9,925,272	1.08%	11,132,622	1.15%	13,406,458	1.45%
DWS Public Assistance	-	0.00%	-	0.00%	15,532,604	1.61%	15,183,923	1.64%
Alcoholic Beverage Control	933,066	0.10%	883,637	0.10%	1,064,060	0.11%	1,025,609	0.11%
Labor Commission	3,961,004	0.44%	8,270,592	0.90%	12,681,731	1.31%	11,513,273	1.24%
Dept of Commerce	277,432	0.03%	447,605	0.05%	2,369,719	0.25%	3,291,307	0.36%
Financial Institutions	250	0.00%	-	0.00%	-	0.00%	-	0.00%
Insurance Department	24,532	0.00%	24,806	0.00%	43,468	0.00%	125,368	0.01%
Community Economic Dev	3,348,552	0.37%	2,808,056	0.30%	3,162,375	0.33%	4,204,324	0.45%
Utah Sports Authority	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Utah Dept. of Transportation	79,082,384	8.76%	53,571,069	5.82%	73,733,818	7.64%	22,247,232	2.40%
<b>Total Receivables</b>	<b>902,434,269</b>		<b>920,777,034</b>		<b>965,115,832</b>		<b>925,384,143</b>	
Less Federal Funds	(186,378,322)		(219,256,717)		(220,672,021)		(223,809,085)	
<b>Net Receivables</b>	<b>716,055,947</b>		<b>701,520,316</b>		<b>744,443,811</b>		<b>701,575,059</b>	
Allow for Doubtful Accts.	(324,233,414)	45%	(323,203,108)	46%	(306,627,083)	41%	(297,613,570)	42%
<b>Est. Collectible Recivables</b>	<b>391,822,533</b>	<b>55%</b>	<b>378,317,208</b>	<b>54%</b>	<b>437,816,728</b>	<b>59%</b>	<b>403,961,489</b>	<b>58%</b>
<b>Free Rev. (Est. Collect. Rec.)</b>	<b>79,554,603</b>	<b>20%</b>	<b>84,115,606</b>	<b>22%</b>	<b>86,167,413</b>	<b>20%</b>	<b>78,703,669</b>	<b>19%</b>
Non Free Rev. (Est. Coll. Rec.)	312,267,930	80%	294,201,602	78%	351,649,314	80%	325,257,820	81%
<b>Aging of Total Receivables</b>								
Current - 30 days	430,655,053	48%	396,157,161	43%	421,192,332	44%	431,873,889	47%
31-90 days	63,591,102	7%	66,171,473	7%	83,408,296	9%	111,337,900	12%
3-12 month	106,417,185	12%	113,337,843	12%	113,342,388	12%	95,431,763	10%
12-36 months	149,769,297	17%	193,812,434	21%	200,572,314	21%	224,683,587	24%
Over 36 months	152,001,631	17%	151,298,123	16%	140,790,029	15%	56,622,818	6%

**State Collection History - FY05**  
**Collection Through Private Sector Vendor**

COLLECTION ACTIVITY		FY 2005		FY 2004		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>		\$17,270.04	\$4,013.06	\$7,178.15	\$1,324.63	\$286,676.71	\$50,040.51	\$2,087,377.32	\$311,124.90	14.91%	\$55,378.20
<b>Board of Pardons</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$1,195.20	\$244.80	\$4,006.75	\$1,195.20	29.83%	\$244.80
<b>Community &amp; Economic Devel.</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$6,653.98	\$920.04	\$122,509.99	\$6,653.98	5.43%	\$920.04
<b>Commerce</b>		\$106,964.30	\$20,979.39	\$39,874.13	\$7,136.06	\$241,781.23	\$35,851.52	\$4,878,651.63	\$388,619.66	7.97%	\$63,966.97
<b>Corrections</b>		\$318,114.26	\$70,490.85	\$33,150.86	\$4,422.49	\$59,498.87	\$9,827.15	\$32,909,003.59	\$410,763.99	1.25%	\$84,740.49
<b>Courts</b>	Administrative Office	\$5,164.11	\$1,122.17	\$2,034.62	\$241.08	\$1,075.25	\$222.47		\$8,273.98		\$1,585.72
	1st District	\$35,250.30	\$7,190.70	\$40,891.68	\$8,413.37	\$199,283.79	\$39,582.10		\$275,425.77		\$55,186.17
	2nd District	\$499,193.21	\$107,454.21	\$404,260.78	\$86,844.82	\$1,273,328.26	\$243,702.30		\$2,176,782.25		\$438,001.33
	3rd District	\$646,097.38	\$137,242.44	\$628,123.43	\$135,800.80	\$2,822,049.40	\$569,079.32		\$4,096,270.21		\$842,122.56
	4th District	\$705,871.02	\$158,465.42	\$593,339.73	\$125,717.50	\$1,746,563.01	\$336,480.93		\$3,045,773.76		\$620,663.85
	5th District	\$62,109.64	\$13,676.94	\$66,072.92	\$14,286.82	\$206,907.80	\$38,824.25		\$335,090.36		\$66,788.01
	6th District	\$30,637.97	\$6,348.78	\$31,196.13	\$7,018.06	\$158,150.45	\$29,792.76		\$219,984.55		\$43,159.60
	7th District	\$25,807.73	\$5,280.53	\$15,746.59	\$3,372.70	\$141,269.63	\$25,576.74		\$182,823.95		\$34,229.97
	8th District	\$45,730.41	\$10,267.31	\$41,908.03	\$9,575.94	\$155,098.20	\$28,668.07		\$242,736.64		\$48,511.32
	Juvenile (All)	\$36,450.15	\$7,965.51	\$19,905.38	\$3,886.46	\$50,858.86	\$9,666.94		\$107,214.39		\$21,518.91
<b>Sub Total</b>		\$2,092,311.92	\$455,014.01	\$1,841,444.67	\$394,916.47	\$6,754,105.16	\$1,321,497.69	\$108,756,508.40	\$10,687,861.75	9.83%	\$2,171,428.17
<b>Environmental Quality</b>		\$10,603.76	\$1,959.64	\$9,915.07	\$1,127.30	\$115,585.57	\$18,673.04	\$348,914.88	\$136,104.40	39.01%	\$21,759.98
<b>Governor's Office</b>	Planning & Budget	\$62.00	\$0.00	\$0.00	\$0.00	\$188.89	\$21.85	\$28,925.04	\$250.89	0.87%	\$21.85
<b>Health</b>		\$15,711.84	\$2,485.03	\$7,489.50	\$1,076.71	\$28,693.73	\$4,867.98	\$182,169.04	\$51,895.07	28.49%	\$8,429.72
<b>Health - Southwest Public Health</b>		\$113.53	\$26.63	\$0.00	\$0.00	\$0.00	\$0.00	\$4,019.35	\$113.53	2.82%	\$26.63
<b>Human Services</b>		\$176.11	\$70.89	\$0.00	\$0.00	\$1,442.72	\$295.50	\$4,640.71	\$1,618.83	34.88%	\$366.39
<b>Insurance</b>		\$1,329.08	\$311.76	\$0.00	\$0.00	\$0.00	\$0.00	\$103,053.73	\$1,329.08	1.29%	\$311.76
<b>Education</b>	Tech College	\$5,123.83	\$841.29	\$2,214.19	\$483.93	\$5,635.02	\$1,103.27	\$112,302.24	\$12,973.04	11.55%	\$2,428.49
<b>Labor Commission</b>	Certification & Inspection	\$249,365.97	\$14,924.56	\$89,720.99	\$7,923.10	\$150,609.14	\$20,118.49	\$5,400,947.42	\$489,696.10	9.07%	\$42,966.15
<b>Natural Resources</b>		\$747.22	\$153.40	\$327.94	\$27.66	\$1,420.20	\$124.02	\$120,061.96	\$2,495.36	2.08%	\$305.08
<b>ORS</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$80,568.45	\$54.34	\$80,568.45	\$80,568.45	100.00%	\$54.34
<b>Public Safety</b>		\$3,560.77	\$428.24	\$940.28	\$187.72	\$9,704.61	\$945.75	\$56,574.40	\$14,205.66	25.11%	\$1,561.71
<b>Tax Commission</b>		\$2,621,691.00	\$0.00	\$2,905,066.00	\$0.00	\$7,107,545.35	\$0.00	\$134,273,081.28	\$12,634,302.35	9.41%	\$0.00
<b>Transportation</b>	Damage Claims	\$94,152.31	\$20,611.15	\$38,380.36	\$6,614.18	\$566,188.90	\$102,222.37	\$2,506,893.80	\$698,721.57	27.87%	\$129,447.70
<b>Workforce Services</b>	Employer Contributions	\$1,041.45	\$4,592.77	\$4,232.20	\$704.05	\$156,730.76	\$26,515.21				\$31,812.03
	Financial Services	\$0.00	\$0.00	\$521.95	\$122.43	\$797.41	\$153.91				\$276.34
	Unempl. Benefit Ovrpmts.	\$5,463.94	\$25,296.39	\$16,958.77	\$3,687.46	\$224,212.17	\$42,632.26				\$71,616.11
<b>Sub Total</b>		\$29,889.16	\$6,505.39	\$21,712.92	\$4,513.94	\$381,740.34	\$69,301.38	\$13,921,201.99	\$433,342.42	3.11%	\$80,320.71
<b>Total Collected</b>		\$5,567,187.10	\$598,815.29	\$4,999,449.68	\$429,995.27	\$15,799,425.61	\$1,636,146.95	\$305,901,411.97	\$26,366,062.39	8.62%	\$2,664,957.51
<b>Total Collected Plus Contingency Fee</b>		\$6,166,002.39		\$5,429,444.95		\$17,435,572.56		\$29,031,019.90			
<b>Money Collected Through Finders</b>		\$1,631,266.17		\$1,157,977.97		\$3,031,525.51		\$5,820,769.65			

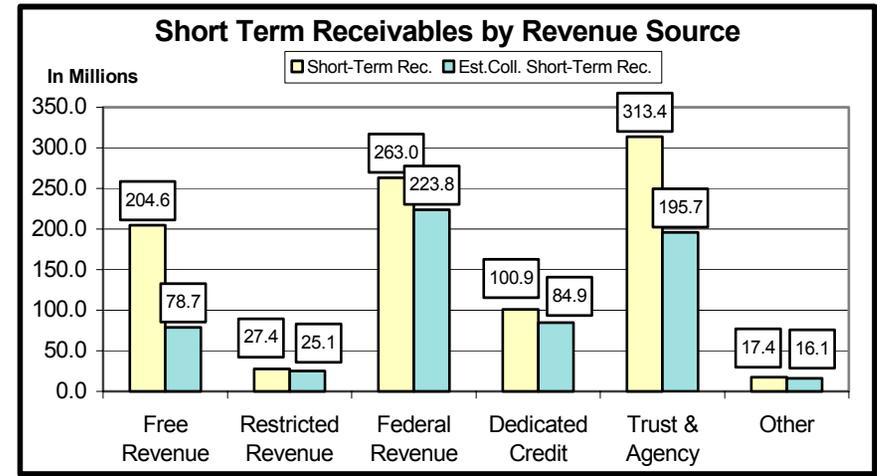
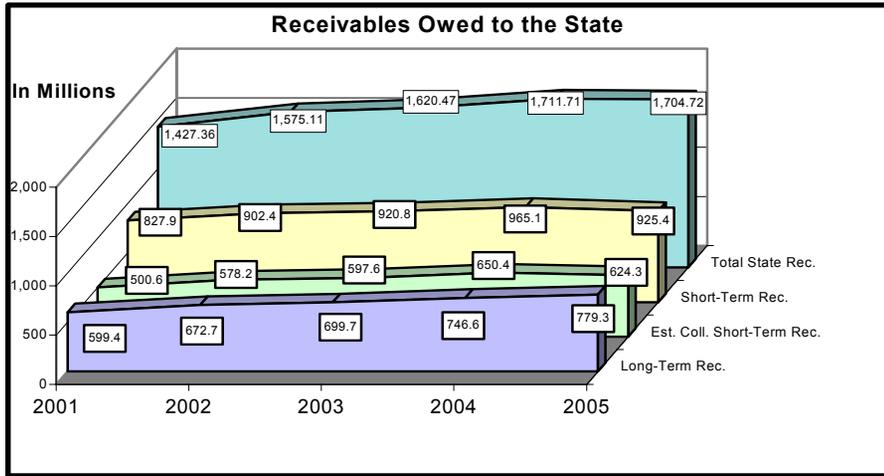
Private Sector Vendors: Contingency Fee In FY05, \$1,437,057.24 in principal, penalty and interest was collected from accounts that were written off the State's financial records.  
G C Services 14.70% \$303,993.44 was collected in contingency fee on these accounts.  
Risk Management Alternatives 13.00% Most of the dollars collected were accounts from the Courts, Corrections and Department of Transportation. Some money was collected on other agency's writeoffs.  
Allied 9.20%  
Prime Recovery 50.00%

GC Services, Risk Management and Allied perform general collection of all debts from State agencies. These vendor's 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, 2005**

#	Agency or Division	# of Accnts	Ending Receivables FY2004	Adj./Write-Off	Receivables Created	Receivables Collected	Gross Short Term Rec	Allow for Dbtfl Accts	Net Short Term Rec.	Net Rec. Free Revenue	Net Rec. to Fed. Gov.	Net Rec to Other Funds	Aging 0 - 30 Days	Aging 31 - 90 Days	Aging 3 - 12 Months	Aging 12 - 24 Months	Aging 24-36 Months	Aging >36 Months
020	District Courts	0	\$16,505,849	(\$530,698)	\$40,350,389	(\$12,255,290)	\$44,070,250	\$11,453,858	\$32,616,392	\$2,342,500	\$0	\$30,273,892	\$33,132,941	\$4,960,479	\$2,957,940	\$1,778,885	\$420,963	\$819,042
021	Juvenile Courts	0	\$3,630,187	\$13	\$30,809	(\$446,116)	\$3,214,893	\$803,720	\$2,411,173	\$716,229	\$0	\$1,694,944	\$1,620,546	\$130,664	\$1,463,683	\$0	\$0	\$0
030	Capitol Preservation Board	0	\$100	\$0	\$0	\$0	\$100	\$0	\$100	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$100	\$0
050	State Treasurer	1	\$29,000	\$0	\$33,251	(\$45,625)	\$16,625	\$0	\$16,625	\$0	\$0	\$16,625	\$0	\$0	\$16,625	\$0	\$0	\$0
060	Governor's Office	42	\$3,150,283	(\$1,209)	\$31,089,329	(\$30,754,503)	\$3,483,900	\$0	\$3,483,900	\$1,980	\$3,446,982	\$34,939	\$3,461,054	\$0	\$0	\$0	\$206	\$22,640
080	Attorney General	7	\$981,267	\$0	\$1,664,637	(\$2,050,983)	\$594,922	\$0	\$594,922	\$0	\$497,669	\$97,252	\$594,922	\$0	\$0	\$0	\$0	\$0
090	State Auditor	1	\$323	\$0	\$296,424	(\$283,147)	\$13,600	\$0	\$13,600	\$0	\$0	\$13,600	\$13,600	\$0	\$0	\$0	\$0	\$0
100	Dept of Administrative Service	2276	\$1,311,490	(\$528,274)	\$6,237,916	(\$6,088,920)	\$932,212	\$0	\$932,212	\$0	\$0	\$932,212	\$777,387	\$55,915	\$59,932	\$23,565	\$7,878	\$7,536
102	Office of State Debt Collection	48112	\$17,659,040	(\$13,426,073)	\$13,147,023	(\$1,684,859)	\$15,695,131	\$14,724,897	\$970,234	\$227,844	\$0	\$742,390	\$355,813	\$82,190	\$3,058,513	\$4,768,517	\$7,430,098	\$0
120	Tax Commission	64546	\$182,103,397	(\$17,922,171)	\$144,073,375	(\$155,647,419)	\$152,607,183	\$106,235,122	\$46,372,061	\$46,116,982	\$255,079	\$0	\$18,420,885	\$57,532,861	\$13,833,390	\$62,698,220	\$121,826	\$0
130	Career Service Review Board	1	\$201	\$0	\$0	(\$201)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
170	Navajo Trust Administration	2	\$52,971	\$0	\$0	(\$52,971)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
180	Department of Public Safety	792	\$8,789,843	(\$34,783)	\$46,160,684	(\$49,403,303)	\$5,512,442	\$0	\$5,512,442	\$4,310	\$4,996,751	\$511,381	\$5,320,045	\$126,014	\$13,362	\$8,307	\$7,131	\$37,583
190	Utah National Guard	76	\$2,816,269	\$0	\$20,432,552	(\$17,754,710)	\$5,494,111	\$0	\$5,494,111	\$0	\$5,494,111	\$0	\$5,197,604	\$44,028	\$252,479	\$0	\$0	\$0
200	Department of Human Services	95	\$111,854	(\$423,110)	\$107,407,733	(\$106,664,370)	\$432,107	\$0	\$432,107	\$0	\$432,027	\$80	\$155,149	\$0	\$276,878	\$0	\$0	\$80
201	Human Services - ORS	52638	\$365,765,177	(\$78,299,162)	\$164,062,233	(\$67,973,104)	\$383,555,144	\$141,578,594	\$241,976,550	\$25,367,281	\$64,098,122	\$152,511,147	\$160,904,085	\$40,789,935	\$63,624,020	\$44,644,435	\$24,422,352	\$49,170,317
270	Department of Health	8569	\$101,404,018	(\$1,087,937)	\$1,177,902,706	(\$1,169,114,264)	\$109,104,524	\$0	\$109,104,524	\$7,626	\$90,057,238	\$19,039,660	\$107,989,716	\$874,720	\$162,608	\$15,212	\$7,425	\$54,842
300	Building Board Construction	41	\$12,974,481	(\$1,390,081)	\$50,074,594	(\$48,260,266)	\$13,398,729	\$0	\$13,398,729	\$0	\$0	\$13,398,729	\$13,398,729	\$0	\$0	\$0	\$0	\$0
400	Board of Education	91	\$35,572,114	(\$18,109)	\$331,869,744	(\$332,302,862)	\$35,120,887	\$0	\$35,120,887	\$0	\$34,564,325	\$566,562	\$35,106,967	\$0	\$13,079	\$558	\$218	\$66
410	Department of Corrections	29405	\$73,568,151	(\$20,389,192)	\$24,696,012	(\$12,870,621)	\$65,004,349	\$15,232,105	\$49,772,244	\$0	\$203,128	\$49,569,116	\$793,706	\$3,015,979	\$560,613	\$132,427	\$60,420,239	\$81,386
480	Dept Environmental Quality	569	\$3,649,102	(\$99,355)	\$28,129,158	(\$28,574,852)	\$3,104,053	\$3,317	\$3,100,736	\$22,971	\$2,303,057	\$774,708	\$2,650,506	\$4,252	\$42,177	\$32,162	\$152,665	\$222,291
510	Board of Regents	0	\$0	\$0	\$1,260,214	(\$1,255,881)	\$4,333	\$0	\$4,333	\$0	\$4,333	\$0	\$0	\$0	\$4,333	\$0	\$0	\$0
550	School & Inst Trust Lands Admn	153	\$1,259,724	\$367,195	\$3,638,553	(\$2,637,264)	\$2,628,208	\$0	\$2,628,208	\$0	\$0	\$2,628,208	\$2,628,208	\$0	\$0	\$0	\$0	\$0
560	Natural Resources	1030	\$13,083,670	(\$53,312)	\$30,057,620	(\$34,432,321)	\$8,655,656	\$0	\$8,655,656	\$0	\$6,792,295	\$1,863,361	\$8,344,955	\$38,990	\$125,790	\$117,554	\$16,912	\$11,456
570	Department of Agriculture and Foods	302	\$838,272	(\$2,567)	\$4,463,422	(\$4,104,543)	\$1,194,584	\$0	\$1,194,584	\$0	\$1,097,822	\$96,762	\$1,131,084	\$360	\$53,520	\$100	\$9,520	\$0
600	Dept of Workforce Services	43	\$138,653	(\$6,673)	\$359,421,317	(\$359,004,591)	\$548,707	\$0	\$548,707	\$0	\$591	\$548,116	\$519,302	\$12,629	\$16,776	\$0	\$0	\$0
601	Employer's Unemployment Insurance Contributions	8332	\$11,132,622	(\$1,642,493)	\$17,736,990	(\$13,820,661)	\$13,406,458	\$7,381,957	\$6,024,501	\$0	\$0	\$6,024,501	\$485,754	\$1,971,274	\$3,717,514	\$7,231,916	\$0	\$0
602	DWS Public Assistance	13687	\$15,532,604	(\$830,479)	\$2,458,938	(\$1,977,140)	\$15,183,923	\$3,448,579	\$11,735,344	\$2,237,441	\$5,803,289	\$3,694,614	\$3,597,490	\$1,849,177	\$2,062,192	\$1,870,938	\$1,336,481	\$4,467,645
650	Alcoholic Beverage Control	48	\$1,064,060	\$0	\$11,564,030	(\$11,602,481)	\$1,025,609	\$0	\$1,025,609	\$0	\$0	\$1,025,609	\$1,022,503	\$3,106	\$0	\$0	\$0	\$0
660	Labor Commission	3415	\$12,681,731	(\$203,793)	\$9,349,310	(\$10,313,976)	\$11,513,273	\$0	\$11,513,273	\$1,533,137	\$149,380	\$9,830,757	\$2,298,541	\$1,087,440	\$1,783,252	\$2,214,965	\$2,430,073	\$1,699,001
670	Department of Commerce	697	\$2,369,719	(\$70,928)	\$1,099,888	(\$107,373)	\$3,291,307	\$0	\$3,291,307	\$0	\$0	\$3,291,307	\$58,652	\$156,097	\$784,550	\$2,001,860	\$262,592	\$27,556
680	Financial Institutions	0	\$0	(\$450)	\$3,812,817	(\$3,812,367)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
690	Insurance Department	25	\$43,468	(\$24,001)	\$404,417	(\$298,516)	\$125,368	\$0	\$125,368	\$125,368	\$0	\$0	\$38,934	\$20,000	\$53,742	\$12,692	\$0	\$0
710	Community Economic Development	129	\$3,162,375	(\$10,783)	\$43,213,740	(\$42,161,007)	\$4,204,324	\$0	\$4,204,324	\$0	\$3,530,845	\$673,479	\$4,194,822	\$4,904	\$667	\$2,555	\$0	\$1,377
810	Utah Dept of Transportation	0	\$73,733,818	\$44,203,164	\$495,691,560	(\$591,381,310)	\$22,247,232	\$200,000	\$22,047,232	\$0	\$82,041	\$21,965,191	\$21,257,480	\$413,582	\$494,129	\$82,041	\$0	\$0
900	Board of Bonding Commission	0	\$0	\$0	\$205,771	(\$193,290)	\$12,481	\$0	\$12,481	\$0	\$0	\$12,481	\$0	\$12,481	\$0	\$0	\$0	\$0
	<b>State Totals</b>	235,125	\$965,115,832	(\$92,425,260)	\$3,172,037,158	(\$3,119,331,106)	\$925,396,624	\$301,062,149	\$624,334,475	\$78,703,669	\$223,809,085	\$321,821,721	\$435,471,379	\$113,187,078	\$95,431,763	\$127,636,907	\$97,046,679	\$56,622,818

## Summary of the State of Utah Receivables For the 2005 Fiscal Year



**Receivable Summary – June 2005**

### COMMENTS

State receivables decreased \$6.98 million in FY 2005 to \$1.70 billion. Short-term receivables decreased \$39.7 million while Long-term receivables increased by \$32.7 million. Short-term receivables from the Federal Government increased \$.8 million, and are considered collectible. Net of Federal, short-term receivables increased \$33.9 million. Increases in excess of \$5.0 million occurred in the District Courts, Human Services-ORS, and Department of Health. Decreases in excess of \$5.0 million occurred in the Tax Commission, Department of Corrections, and Department of Transportation.

\$204.6 million of the \$925.4 million (22.1%) in short-term receivables represent free revenue. Of that, \$78.7 million (38.5%) is estimated collectible, a 1.8% increase over FY04.

The other \$720.7 million in short-term receivables is owed by the federal government, third parties, restricted, and trust and agency funds. The collectible portion of the non-free revenue is estimated at \$545 million, 75.7%.

Receivables by Revenue Source	Short-Term Receivables	Estimated Collectible	Estimated Uncollectible
Free Revenue	\$204,647,491	\$78,703,668	\$125,943,823
Non Free Revenue	\$720,749,132	\$545,630,806	\$175,118,326
<b>Short-Term Receivables</b>	<b>\$925,396,624</b>	<b>\$624,334,475</b>	<b>\$301,062,149</b>
<b>Long Term Receivables</b>	<b>\$779,327,929</b>	<b>\$779,327,929</b>	<b>\$0</b>
<b>Total Receivables</b>	<b>\$1,704,724,553</b>	<b>\$1,403,662,404</b>	<b>\$301,062,149</b>

## Summary of Short Term Receivables For the 2005 Fiscal Year

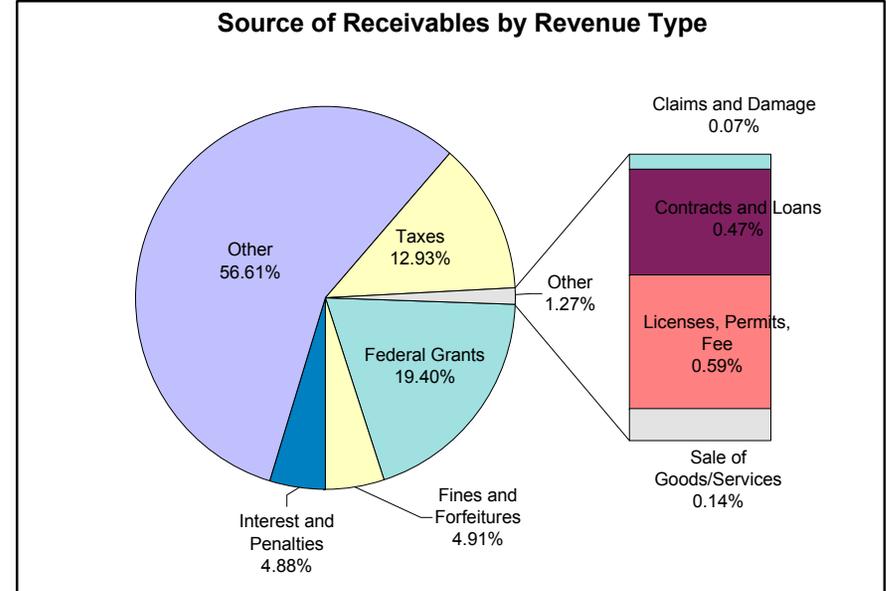
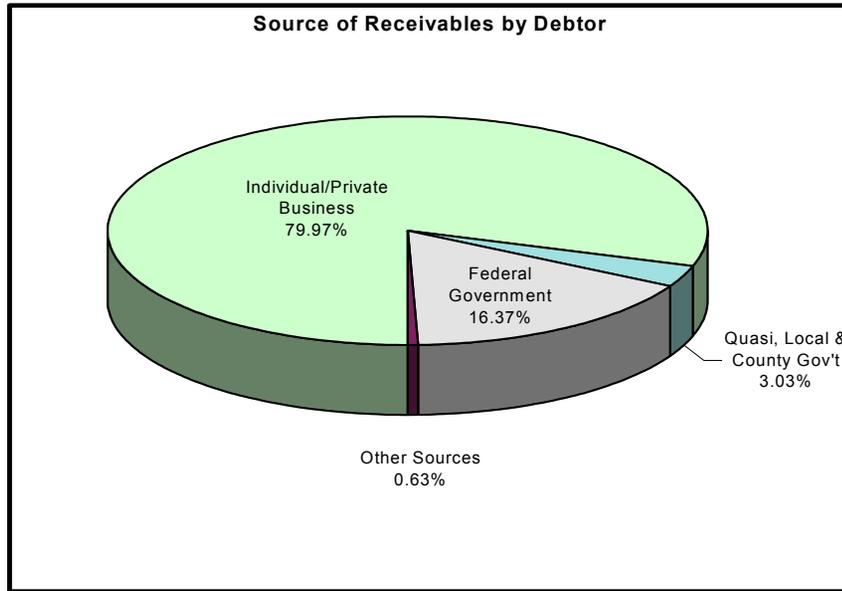
Agency	Short Term Rec. Reported by State Agencies 6-30-04	Short Term Receivables Due 6-30-2005	Allowance for Doubtful Accounts Due 6-30-2005	Projected Collectible Accounts	Total Past Due 6-30-2005	Over 90 Days Past Due 6-30-2005
020 District Courts	\$16,505,849.00	\$44,070,250.00	\$11,453,858.00	\$32,616,392.00	\$36,172,936.00	\$5,976,830.00
021 Juvenile Courts	\$3,630,187.00	\$3,214,893.00	\$803,720.00	\$2,411,173.00	\$1,743,040.00	\$1,463,683.00
030 Capitol Preservation Board	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
050 State Treasurer	\$29,000.00	\$16,625.28	\$0.00	\$16,625.28	\$16,625.28	\$16,625.28
060 Governor's Office	\$3,150,282.95	\$3,483,900.19	\$0.00	\$3,483,900.19	\$36,770.18	\$22,845.75
080 Attorney General	\$981,267.00	\$594,921.57	\$0.00	\$594,921.57	\$0.00	\$0.00
090 State Auditor	\$323.00	\$13,600.00	\$0.00	\$13,600.00	\$0.00	\$0.00
100 Dept of Administrative Services	\$1,311,489.56	\$932,211.68	\$0.00	\$932,211.68	\$279,760.25	\$98,909.71
102 Office of State Debt Collection	\$17,659,040.00	\$15,695,131.00	\$14,724,897.00	\$970,234.00	\$15,381,307.00	\$15,257,128.00
120 Tax Commission	\$182,103,397.22	\$152,607,182.66	\$106,235,122.00	\$46,372,060.66	\$150,166,620.35	\$76,653,436.35
130 Career Service Review Board	\$201.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
170 Navajo Trust Administration	\$52,971.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
180 Department of Public Safety	\$8,789,843.31	\$5,512,441.72	\$0.00	\$5,512,441.72	\$240,319.89	\$66,382.40
190 Utah National Guard	\$2,816,268.51	\$5,494,110.75	\$0.00	\$5,494,110.75	\$711,249.11	\$252,478.51
200 Department of Human Services	\$111,854.00	\$432,107.00	\$0.00	\$432,107.00	\$291,430.00	\$276,958.00
201 Human Services - ORS	\$365,765,177.00	\$383,555,144.00	\$141,578,594.00	\$241,976,550.00	\$383,555,144.00	\$181,861,124.00
270 Department of Health	\$101,404,018.24	\$109,104,523.80	\$0.00	\$109,104,523.80	\$1,596,704.81	\$240,087.64
300 Building Board Construction	\$12,974,481.28	\$13,398,729.46	\$0.00	\$13,398,729.46	\$120,533.17	\$0.00
400 Board of Education	\$35,572,113.65	\$35,120,886.99	\$0.00	\$35,120,886.99	\$14,010.05	\$13,920.47
410 Department of Corrections	\$73,568,150.53	\$65,004,349.31	\$15,232,105.00	\$49,772,244.31	\$64,404,102.03	\$61,194,664.36
480 Dept Environmental Quality	\$3,649,101.98	\$3,104,053.44	\$3,317.00	\$3,100,736.44	\$541,213.49	\$449,295.42
510 Board of Regents	\$0.00	\$4,333.00	\$0.00	\$4,333.00	\$4,333.00	\$4,333.00
550 School & Inst Trust Lands Admn	\$1,259,724.00	\$2,628,208.00	\$0.00	\$2,628,208.00	\$0.00	\$0.00
560 Natural Resources	\$13,083,669.80	\$8,655,655.82	\$0.00	\$8,655,655.82	\$327,985.32	\$271,710.75
570 Department of Agriculture and Foods	\$838,271.67	\$1,194,584.20	\$0.00	\$1,194,584.20	\$86,328.14	\$63,140.65
600 Dept of Workforce Services	\$138,652.88	\$548,706.67	\$0.00	\$548,706.67	\$29,404.55	\$16,775.78
601 Unemployment Insurance Contributions	\$11,132,622.00	\$13,406,458.00	\$7,381,957.00	\$6,024,501.00	\$13,406,458.00	\$10,949,430.00
602 DWS Public Assistance	\$15,532,604.00	\$15,183,923.00	\$3,448,579.00	\$11,735,344.00	\$15,183,923.00	\$9,737,256.00
650 Alcoholic Beverage Control	\$1,064,060.00	\$1,025,609.00	\$0.00	\$1,025,609.00	\$206,502.00	\$0.00
660 Labor Commission	\$12,681,731.42	\$11,513,273.07	\$0.00	\$11,513,273.07	\$9,923,421.86	\$8,127,291.73
670 Department of Commerce	\$2,369,718.82	\$3,291,306.62	\$0.00	\$3,291,306.62	\$3,260,769.62	\$3,076,557.62
680 Financial Institutions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
690 Insurance Department	\$43,468.00	\$125,367.89	\$0.00	\$125,367.89	\$107,433.89	\$66,433.89
710 Community Economic Development	\$3,162,375.01	\$4,204,324.35	\$0.00	\$4,204,324.35	\$17,131.43	\$4,599.06
810 Utah Dept of Transportation	\$73,733,817.73	\$22,247,231.73	\$200,000.00	\$22,047,231.73	\$1,143,109.73	\$576,169.73
900 Board of Bonding Commission	\$0.00	\$12,480.75	\$0.00	\$12,480.75	\$12,480.75	\$0.00
<b>Agency Totals</b>	<b>\$965,115,832.08</b>	<b>\$925,396,623.95</b>	<b>\$301,062,149.00</b>	<b>\$624,334,474.95</b>	<b>\$698,981,146.90</b>	<b>\$376,738,167.10</b>

**Summary of the State's Long Term Receivables -  
For the 2005 Fiscal Year**

Receivables Due in Excess of One Year

<b>Agency Name</b>	<b>Type of Receivable</b>	<b>Receivable Balance 6/30/05</b>	<b>Receivable Balance 6/30/04</b>	<b>% Increase (Decrease)</b>
<b>Agriculture</b>	<b>ARDL &amp; Rural Rehab Revolving Loans</b>	<b>25,146,554</b>	<b>26,963,648</b>	<b>-6.74%</b>
	\$ 141,092 is due in 90 days on above loans			
<b>NR - Sovereign Lands &amp; Forestry</b>	<b>Contracted Service</b>	<b>37,887</b>	<b>50,517</b>	<b>-25.00%</b>
<b>School and Institutional Trust Lands</b>	<b>Contracts</b>	<b>18,509,399</b>	<b>21,116,039</b>	<b>-12.34%</b>
<b>Department of Corrections</b>	<b>Incarcerated or Unavailable Offenders</b>	<b>32,741,347</b>	<b>33,884,630</b>	<b>-3.37%</b>
<b>Sub Total</b>		<b><u>76,435,187</u></b>	<b><u>82,014,834</u></b>	<b>-6.80%</b>
<b>Revolving Loans Serviced by Finance</b>				
<b>Safe Drinking Water</b>	<b>Loan</b>	<b>70,364,827</b>	<b>67,727,220</b>	<b>3.75%</b>
<b>Water Quality</b>	<b>Loan</b>	<b>192,137,000</b>	<b>157,704,983</b>	<b>17.92%</b>
<b>Water Resource Development</b>	<b>Loan</b>	<b>210,586,538</b>	<b>216,898,742</b>	<b>-3.00%</b>
<b>Community Impact Board</b>	<b>Loan</b>	<b>178,155,791</b>	<b>174,844,715</b>	<b>1.86%</b>
<b>Energy Conservation</b>	<b>Loan</b>	<b>622,437</b>	<b>849,164</b>	<b>-36.43%</b>
<b>DCED Housing Development</b>	<b>Loan</b>	<b>51,026,148</b>	<b>46,696,204</b>	<b>8.49%</b>
	\$ 2,590,827 is due in 90 days on above loans			
<b>Total Finance Revolving Loans</b>		<b><u>702,892,741</u></b>	<b><u>664,721,028</u></b>	<b>5.43%</b>
Note: Long Term obligation in the Department of Corrections contains restitution which may not be a state receivable.				
<b>TOTAL LONG TERM RECEIVABLES</b>		<b><u>779,327,928</u></b>	<b><u>746,735,862</u></b>	<b>4.18%</b>

## Summary of Short-Term Receivables by Source For the 2005 Fiscal Year

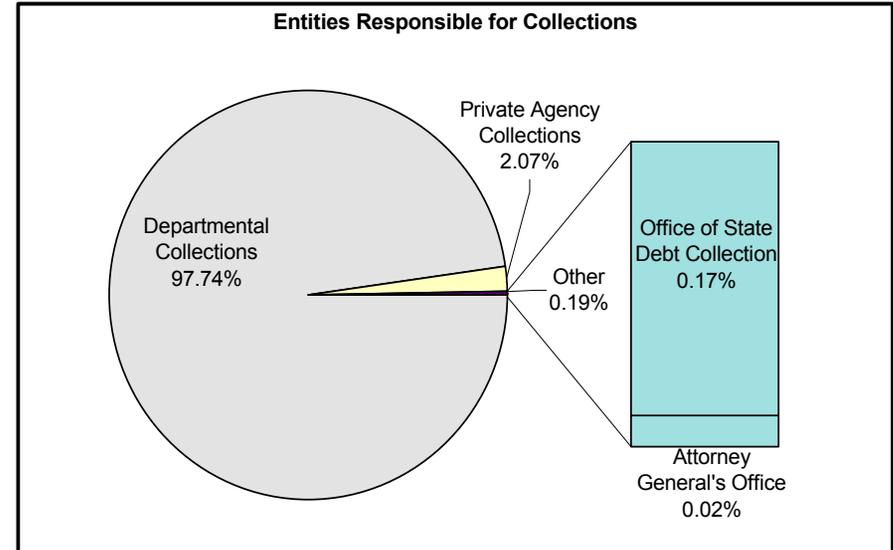
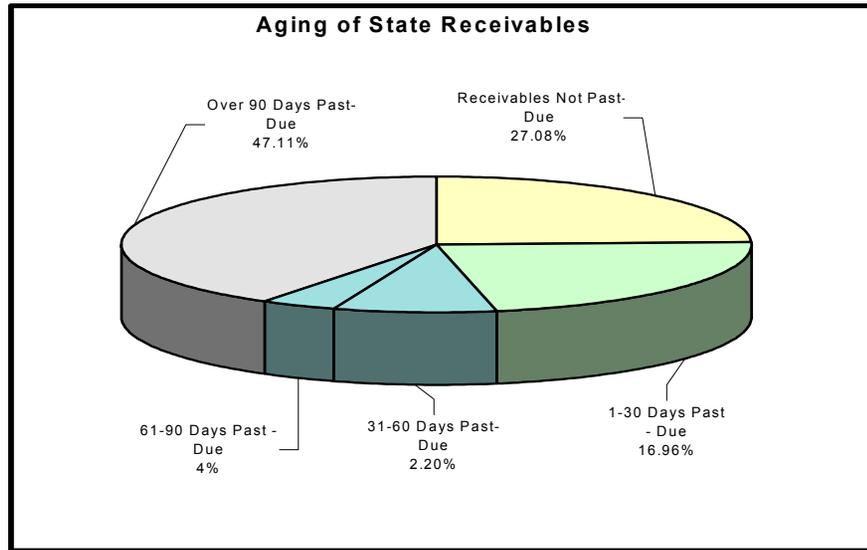


Debtor	Amount	Percent FY 05	Percent FY 04
Individual/Private Business	\$740,025,110.93	79.97%	80.69%
Quasi, Local & County Gov't	\$28,077,442.80	3.03%	2.88%
Federal Government	\$151,505,396.88	16.37%	15.47%
Other Sources	\$5,788,673.34	0.63%	0.96%
<b>Total</b>	<b>\$925,396,623.95</b>	<b>100.00%</b>	<b>100.00%</b>

Revenue Type	Amount	Percent FY 05	Percent FY 04
Claims and Damage	\$618,630.00	0.07%	0.05%
Contracts and Loans	\$4,077,405.00	0.44%	0.31%
Federal Grants	\$169,277,171.65	18.29%	22.77%
Fines and Forfeitures	\$42,883,163.87	4.63%	4.73%
Interest and Penalties	\$42,608,954.11	4.60%	5.77%
Licenses, Permits, Fee	\$5,146,585.26	0.56%	0.58%
Other	\$535,693,629.78	57.89%	51.20%
Sale of Goods/Services	\$12,206,310.28	1.32%	1.25%
Taxes	\$112,884,774.00	12.20%	13.34%
<b>Total</b>	<b>\$925,396,623.95</b>	<b>100.00%</b>	<b>100.00%</b>

**NOTE: Other Revenue Types** 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, 2005



Source	FY 2004 Amount	FY 2005 Amount	Percent Change
Rec. Not Past-Due	\$261,360,348.36	\$226,415,477.05	-13.37%
1-30 Days Past-Due	\$163,680,884.26	\$209,055,902.42	27.72%
31-60 Days Past-Due	\$21,261,235.83	\$75,110,505.45	253.27%
61-90 Days Past-Due	\$64,108,631.87	\$38,076,571.93	-40.61%
Over 90 Days Past-Due	\$454,704,731.76	\$376,738,167.10	-17.15%
<b>Total</b>	<b>\$965,115,832.08</b>	<b>\$925,396,623.95</b>	<b>-4.12%</b>

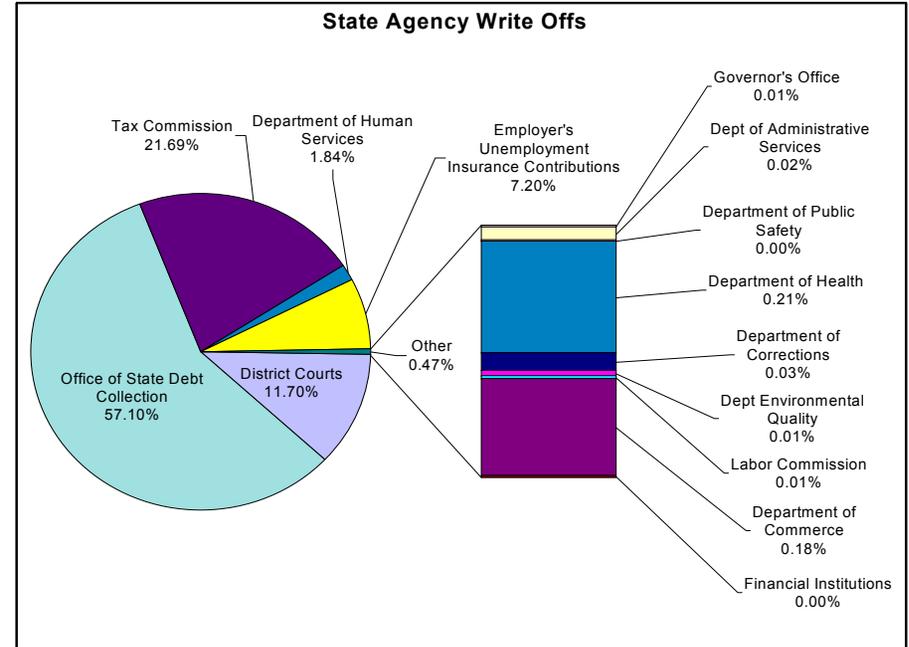
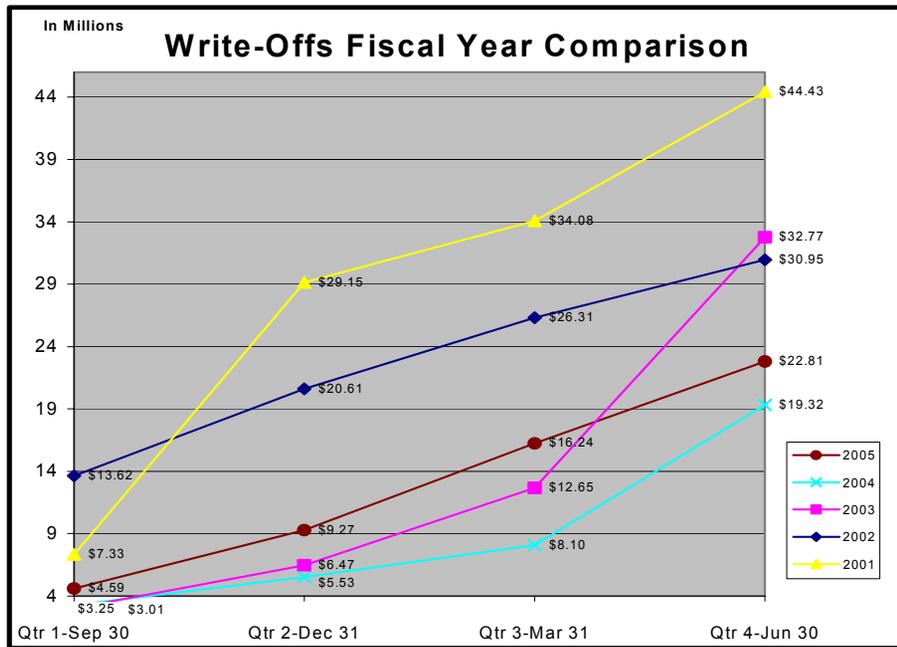
Source	Amount	Percent
Departmental Collections	\$943,289,535.26	97.7384%
Private Agency Collections	\$19,982,254.25	2.0705%
Office of State Debt Collection	\$1,664,979.66	0.1725%
Attorney General's Office	\$179,062.91	0.0186%
<b>Total</b>	<b>\$925,396,623.95</b>	<b>100.00%</b>

During FY 2005, the State's past-due receivables decreased \$4.77 Million, 0.68%. Continued effort will be made to bill and collect in the early phases of the collection cycle. The decrease in receivables is primarily Non-Federal Receivables. Federal Receivables increased 1.42% in FY05 and is considered 100% collectible. Non-Federal Receivables decreased 4.12%

Amount listed above are estimates. 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 private sector collection vendors contracted by the State to provide this service.

# Write-Off's of Receivables For the 2005 Fiscal Year



## COMMENTS

State write-offs decreased by \$13.45 M in FY 2005. As noted in the accompanying chart, write-offs are limited to a small number of state agencies. Agencies use write-offs to identify and eliminate receivables on the State's books that have limited or no opportunity for collection. Thus, stated receivables are more accurate. Agencies must obtain authorization from OSDC to write-off accounts greater than \$25. State Finance must also approve write-offs greater than \$1,000 before processing.

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 vendors 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. Collection fees charged by third-party vendors are collected from the debtor in addition to the debt owed the State.

Agency	Write-Offs FY2005	% Of All W/O FY2005	Write-Offs FY 2004	% Of All W/O FY2004
020 District Courts	2,668,496	11.70%	4,042,113	20.93%
060 Governor's Office	1,209	0.01%	0	0.00%
100 Dept of Administrative Services	5,318	0.02%	2,889	0.01%
102 Office of State Debt Collection	13,023,500	57.10%	7,513,273	38.90%
120 Tax Commission	4,946,816	21.69%	3,125,128	16.18%
180 Department of Public Safety	572	0.00%	2,800	0.01%
200 Department of Human Services	418,966	1.84%	1,174,885	6.08%
270 Department of Health	47,178	0.21%	29,950	0.16%
410 Department of Corrections	7,389	0.03%	4,823	0.02%
480 Dept Environmental Quality	2,396	0.01%	12,185	0.06%
601 Employer's Unemployment Insurance Contributions	1,642,493	7.20%	3,314,718	17.16%
660 Labor Commission	1,209	0.01%	46,374	0.24%
670 Department of Commerce	40,961	0.18%	25,212	0.13%
680 Financial Institutions	450	0.00%	21,119	0.11%
<b>Totals</b>	<b>\$19,315,469</b>	<b>100.00%</b>	<b>\$32,765,445</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.

Due to reporting system inadequacies, incomplete reporting of required data prevents performance measures from being applied to every agency. The Office of State Debt Collection 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

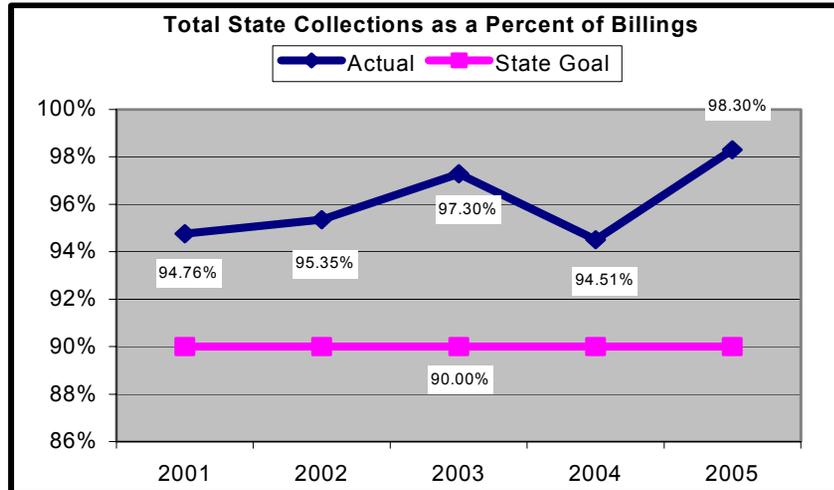
For Quarters Ending 01-Jul-2004 Through 30-Jun-2005

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	30.37%	694.19	74.01%	82.08%	16.52%	4.29%
021 Juvenile Courts	1448.01%	2,727.03	75.00%	54.22%	83.97%	0.00%
030 Capitol Preservation Board	0.00%	0.00	100.00%	100.00%	100.00%	0.00%
050 State Treasurer	137.22%	351.99	100.00%	100.00%	100.00%	0.00%
060 Governor's Office	98.92%	11.46	100.00%	1.06%	62.13%	1.11%
080 Attorney General	123.21%	26.11	100.00%	0.00%	0.00%	0.00%
090 State Auditor	95.52%	6.35	100.00%	0.00%	0.00%	0.00%
100 Dept of Administrative Services	97.61%	65.13	100.00%	30.01%	35.36%	0.25%
102 Office of State Debt Collection	12.82%	3,939.80	6.18%	98.00%	99.19%	17.91%
120 Tax Commission	108.03%	396.91	30.39%	98.40%	51.05%	0.74%
130 Career Service Review Board	0.00%	0.00	100.00%	0.00%	0.00%	0.00%
170 Navajo Trust Administration	0.00%	180.00	100.00%	0.00%	0.00%	0.00%
180 Department of Public Safety	107.02%	25.44	100.00%	4.36%	27.62%	0.03%
190 Utah National Guard	86.89%	65.98	100.00%	12.95%	35.50%	0.00%
200 Department of Human Services	99.31%	1.51	100.00%	67.44%	95.03%	46.19%
201 Human Services - ORS	41.43%	1,995.78	63.09%	100.00%	47.41%	0.00%
270 Department of Health	99.25%	10.56	100.00%	1.46%	15.04%	0.28%
300 Building Board Construction	96.38%	37.66	100.00%	0.90%	0.00%	0.00%
400 Board of Education	100.13%	10.96	100.00%	0.04%	99.36%	0.00%
410 Department of Corrections	52.12%	2,083.59	76.57%	99.08%	95.02%	0.00%
480 Dept Environmental Quality	101.58%	28.68	99.89%	17.44%	83.02%	0.08%
510 Board of Regents	99.66%	-0.88	100.00%	100.00%	100.00%	0.00%
550 School & Inst Trust Lands Admn	72.48%	206.13	100.00%	0.00%	0.00%	0.00%
560 Natural Resources	114.55%	35.07	100.00%	3.79%	82.84%	0.00%
570 Department of Agriculture and Foods	91.96%	48.03	100.00%	7.23%	73.14%	0.00%
600 Dept of Workforce Services	99.88%	0.27	100.00%	5.36%	57.05%	0.00%
601 Employer's Unemployment Insurance Contributions	77.92%	322.53	44.94%	100.00%	81.67%	3.32%
602 DWS Public Assistance	80.41%	2,822.08	77.29%	100.00%	64.13%	0.00%
650 Alcoholic Beverage Control	100.33%	33.43	100.00%	20.13%	0.00%	0.00%
660 Labor Commission	110.32%	455.49	100.00%	86.19%	81.90%	0.00%
670 Department of Commerce	9.76%	10,699.50	100.00%	99.07%	94.35%	0.33%
680 Financial Institutions	99.99%	0.94	100.00%	0.00%	0.00%	1.13%
690 Insurance Department	73.81%	133.95	100.00%	85.69%	61.84%	0.00%
710 Community Economic Development	97.56%	19.57	100.00%	0.41%	26.85%	0.00%
810 Utah Dept of Transportation	119.30%	4.41	99.10%	5.14%	50.40%	0.00%
900 Board of Bonding Commission	93.93%	95.81	100.00%	100.00%	0.00%	0.00%

<b>Average</b>	<b>98.3%</b>	<b>91.2</b>	<b>67.5%</b>	<b>75.5%</b>	<b>53.9%</b>	<b>0.8%</b>
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<b>Utah Performance Goals</b>	<b>90%</b>	<b>90</b>	<b>95%</b>	<b>20%</b>	<b>20%</b>	<b>2%</b>
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## *Utah Receivables Collections as a Percentage of Billings*



**State Agencies Exceeding the State Goal of 90% Collections as a Percent of Billings for FY2005 with Gross Receivables in Excess of \$1.0 Million**

Agency	Average FY2005	Average FY2004
060 Governor's Office	98.9%	104.3%
120 Tax Commission	108.0%	140.6%
180 Department of Public Safety	107.0%	100.4%
270 Department of Health	99.3%	100.4%
300 Building Board Construction	96.4%	71.2%
400 Board of Education	100.1%	89.5%
480 Dept Environmental Quality	101.6%	98.6%
550 School & Inst Trust Lands Admn	131.97%	131.9%
560 Natural Resources	114.6%	104.9%
570 Department of Agriculture	92.0%	104.9%
600 Department of Workforce Services	99.9%	99.9%
650 Alcoholic Beverage Control	100.3%	97.9%
660 Labor Commission	110.3%	39.2%
710 Community Economic Development	97.6%	99.0%
810 Utah Dept of Transportation	119.3%	92.4%

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.

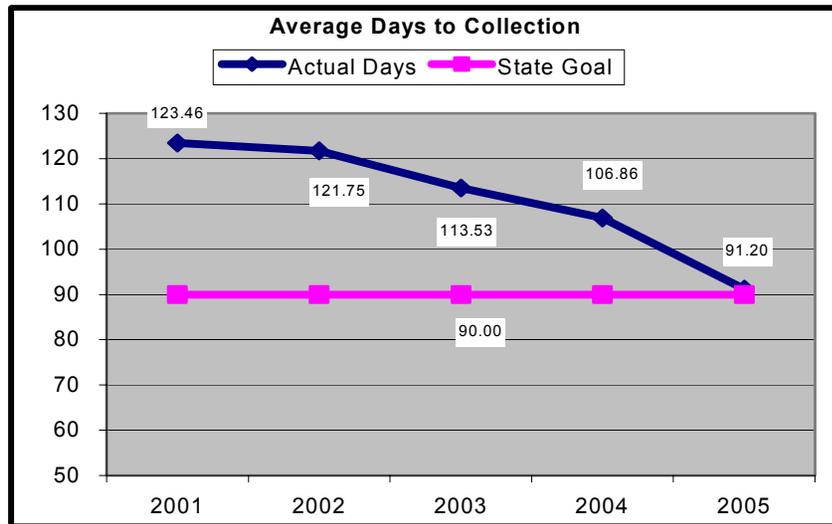
The average collection as a percent of billings for FY 2005 is 98.3%, a 3.79% increase. OSDC will put forth extra effort to motivate those agencies not meeting this goal to improve their performance.

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

Agency	Average FY2005	Average FY2004
020 District Courts	30.3%	59.6%
201 Human Services – ORS	41.43%	42.06%
410 Department of Corrections	52.12%	53.60%
601 Employer's Unemployment Insurance Contributions	77.92%	67.37%
602 DWS Public Assistance	80.41%	64.37%
670 Department of Commerce	9.76%	3.53%

OSDC is excluded from this report. The OSDC receivables are all delinquent and old when they are transferred from the agencies.

## *Utah Receivables Days to Collection*



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 quite 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 debtor. Continued effort will be made to improve state agency performance in this area.

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

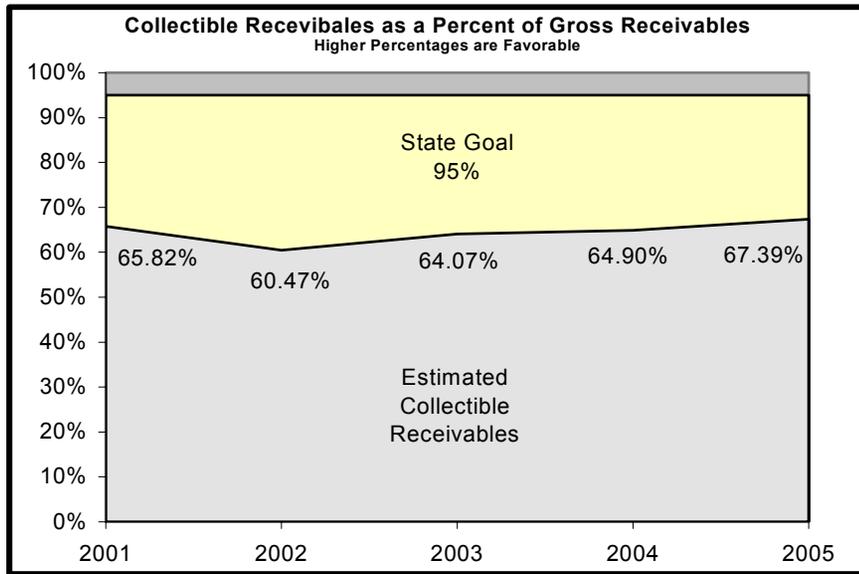
Agency	Average FY2005	Average FY2004
060 Governor's Office	11.46	16.08
180 Department of Public Safety	25.44	28.67
190 Utah National Guard	65.98	52.76
270 Department of Health	10.56	11.34
300 Building Board Construction	37.66	65.63
400 Board of Education	10.96	13.16
480 Dept Environmental Quality	28.68	27.76
560 Natural Resources	35.07	54.37
570 Department of Agriculture and Foods	48.03	33.97
650 Alcoholic Beverage Control	33.43	39.77
710 Community Economic Development	19.57	17.62
810 Utah Dept of Transportation	4.41	21.89

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

Agency	Average FY2005	Average FY2004
020 District Courts	694.19	571.23
021 Juvenile Courts	2,727.03	392.99
102 Office of State Debt Collection	3,939.80	3,569.93
120 Tax Commission	396.91	447.66
201 Human Services - ORS	1,995.78	2,089.08
410 Department of Corrections	2,083.59	3,163.46
601 Employer's Unemployment Insurance Contributions	322.53	373.03
602 DWS Public Assistance	2,822.08	2,374.54
660 Labor Commission	455.49	840.99
670 Department of Commerce	10,699.50	6,415.02

# 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, 2005, 67.39% of the gross receivables are estimated to be collectible. During FY 2005, agencies continued 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.

**The agencies listed 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 of at Least \$1 Million with the Highest Percent Collectible as a Percent of Gross Receivables

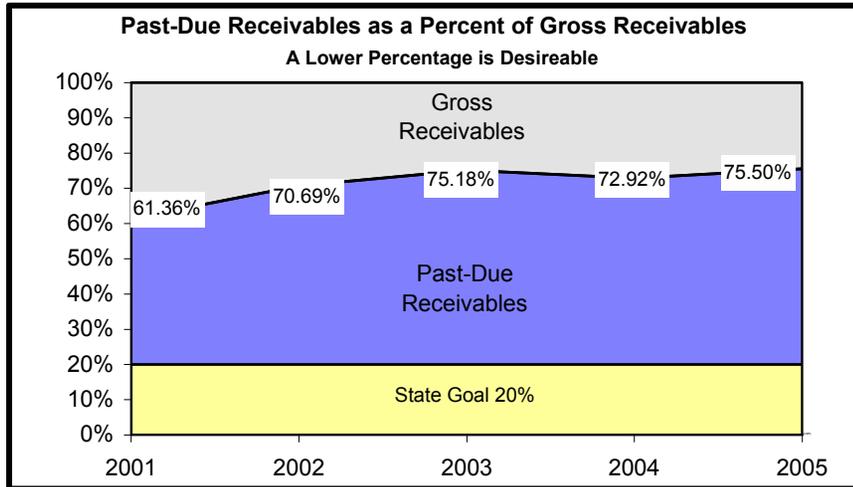
Agency	FY 2005	FY 2004
060 Governor's Office	100.00%	100.00%
180 Department of Public Safety	100.00%	100.00%
190 Utah National Guard	100.00%	100.00%
270 Department of Health	100.00%	100.00%
300 Building Board Construction	100.00%	100.00%
400 Board of Education	100.00%	100.00%
480 Dept Environmental Quality	99.90%	99.91%
550 School & Inst Trust Lands Admn	100.00%	100.00%
560 Natural Resources	100.00%	100.00%
570 Department of Agriculture and Foods	100.00%	100.00%
650 Alcoholic Beverage Control	100.00%	100.00%
660 Labor Commission	100.00%	100.00%
670 Department of Commerce	100.00%	100.00%
710 Community Economic Development	100.00%	100.00%
810 Utah Dept of Transportation	99.10%	99.73%

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

Agency	FY 2005	FY 2004
020 District Courts	74.01%	74.01%
021 Juvenile Courts	75.00%	75.00%
102 Office of State Debt Collection	6.20%	10.02%
120 Tax Commission	30.40%	29.77%
201 Human Services - ORS	63.10%	63.28%
410 Department of Corrections	76.60%	76.87%
601 Employer's Unemployment Insurance Contributions	44.90%	44.86%
602 DWS Public Assistance	77.30%	47.73%

# 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, 2005, 75.50% 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, and Tax Commission.

### 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

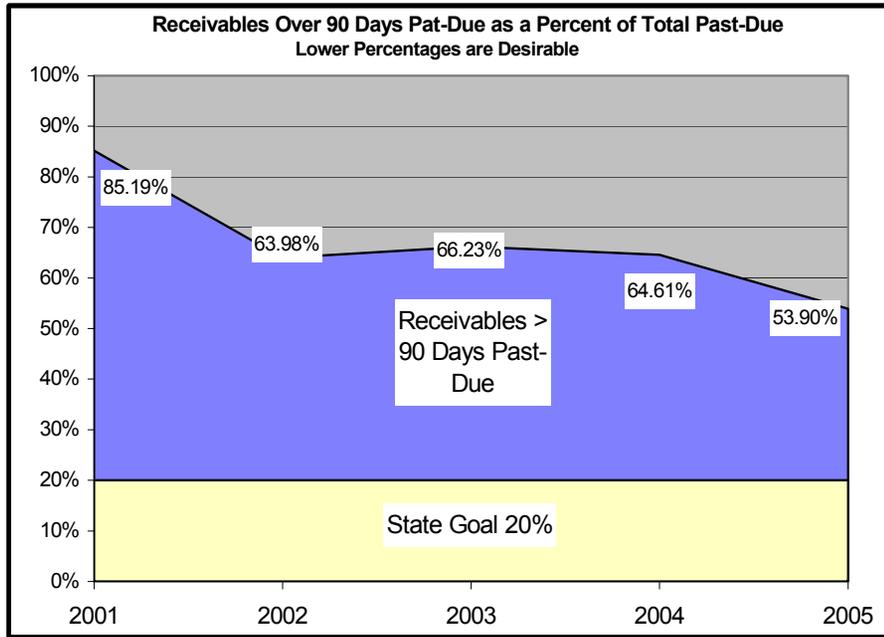
Agency	FY 2005	FY 2004
060 Governor's Office	1.06%	0.76%
180 Department of Public Safety	4.36%	3.88%
190 Utah National Guard	12.95%	0.45%
270 Department of Health	1.46%	5.11%
300 Building Board Construction	0.90%	15.30%
400 Board of Education	0.04%	0.00%
550 School & Inst Trust Lands Admn	0.00%	0.00%
570 Department of Agriculture and Foods	7.23%	3.06%
710 Community Economic Development	0.41%	0.57%
810 Utah Dept of Transportation	5.14%	4.68%

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

Agency	FY 2005	FY 2004
020 District Courts	82.08%	57.13%
021 Juvenile Courts	54.22%	55.68%
102 Office of State Debt Collection	98.00%	97.20%
120 Tax Commission	98.40%	98.54%
201 Human Services - ORS	100.00%	100.00%
410 Department of Corrections	99.08%	98.93%
601 Employer's Unemployment Insurance Contributions	100.00%	100.00%
602 DWS Public Assistance	100.00%	100.00%
650 Alcoholic Beverage Control	20.13%	24.95%
660 Labor Commission	86.19%	89.54%
670 Department of Commerce	99.07%	98.93%

## 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 have decreased slightly.

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

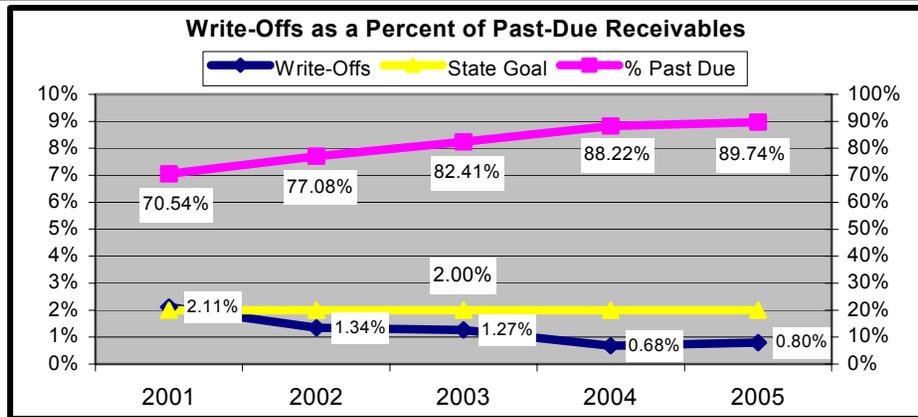
Agency	FY 2005	FY 2004
021 Juvenile Courts	83.97%	83.36%
060 Governor's Office	62.13%	100.00%
102 Office of State Debt Collection	99.19%	99.18%
120 Tax Commission	51.05%	85.25%
180 Department of Public Safety	27.62%	72.84%
190 Utah National Guard	35.50%	100.00%
201 Human Services - ORS	47.41%	46.71%
400 Board of Education	99.36%	100.00%
410 Department of Corrections	95.02%	95.18%
480 Dept Environmental Quality	83.02%	62.58%
560 Natural Resources	82.84%	57.17%
601 Employer's Unemployment Insurance Contributions	81.67%	80.13%
602 DWS Public Assistance	64.13%	62.59%
660 Labor Commission	81.90%	87.47%
670 Department of Commerce	94.35%	39.89%
710 Community Economic Development	26.85%	73.11%
810 Utah Dept of Transportation	50.40%	77.48%

#### 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 2005	FY 2004
270 Department of Health	15.04%	17.05%
300 Building Board Construction	0.00%	17.24%
550 School & Inst Trust Lands Admn	0.00%	0.00%
650 Alcoholic Beverage Control	0.00%	0.00%

# 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 a decrease compared to 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 6/30/2005	Write-offs as a % of Past-Due Rec. 6/30/05	% of Rec. Past-Due 6/30/2004	Write-offs as a % of Past-Due Rec. 6/30/04
020 District Courts	65.87%	4.29%	66.85%	7.27%
021 Juvenile Courts	54.35%	0.00%	58.17%	0.00%
060 Governor's Office	2.78%	1.11%	8.31%	0.00%
102 Office of State Debt Collection	98.58%	17.91%	95.35%	9.86%
120 Tax Commission	97.93%	0.74%	97.97%	0.47%
180 Department of Public Safety	14.95%	0.03%	34.17%	0.06%
190 Utah National Guard	28.45%	0.00%	36.87%	0.00%
201 Human Services - ORS	100.00%	0.00%	100.00%	0.00%
270 Department of Health	12.06%	0.28%	12.90%	0.17%
300 Building Board Construction	34.25%	0.00%	33.65%	0.00%
400 Board of Education	0.40%	0.00%	0.35%	0.00%
410 Department of Corrections	99.41%	0.00%	99.14%	0.00%
480 Dept Environmental Quality	31.70%	0.08%	33.10%	0.40%
550 School & Inst Trust Lands Admn	0.00%	0.00%	0.00%	0.00%
560 Natural Resources	26.02%	0.00%	42.63%	0.00%
570 Department of Agriculture and Foods	14.11%	0.00%	10.39%	0.00%
601 Unemployment Insurance Contributions	100.00%	3.32%	100.00%	7.71%
602 DWS Public Assistance	100.00%	0.00%	100.00%	0.00%
650 Alcoholic Beverage Control	23.07%	0.00%	22.12%	0.00%
660 Labor Commission	92.74%	0.00%	92.82%	0.12%
670 Department of Commerce	96.79%	0.33%	92.75%	0.53%
710 Community Economic Development	10.46%	0.00%	5.20%	0.00%
810 Utah Dept of Transportation	14.25%	0.00%	16.49%	0.00%

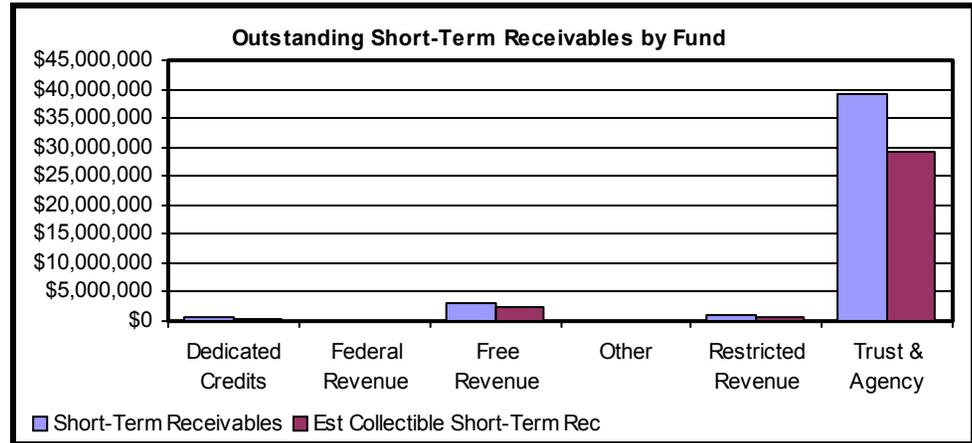
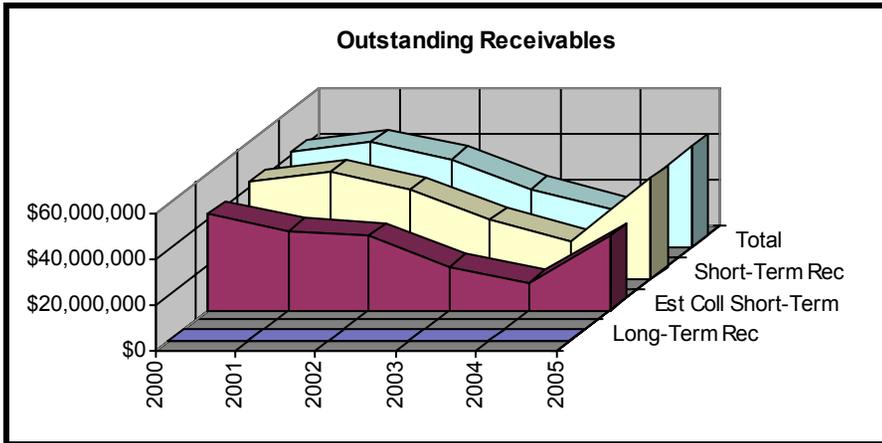
*Agencies with large percentages of past-due receivables will be encouraged to remove accounts from their active accounting records when they are considered uncollectible unless prohibited by law. This will result in the state's receivables being more accurately reflected on the state's receivable reports.*

*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:**

In FY05 Court receivables increased by \$27.564 M, 167%. Courts collections decreased by \$.846 M, 6.9%. The amount past-due increased by \$26 M, 283.62%. The amount past-due over 90 days decreased \$15 K - approximately .26%. The majority of the increase in past-due receivables is attributable to \$26 M in restitution for Plea-In-Abeyance cases that are included in the receivable balance. The time period has not passed so they are not receivables. They have been removed in FY06.

The Allowance for Doubtful Accounts is recorded at approximately 26%

Court receivables include restitution and other trusts that if collected will be paid to some other person or entity and are not State receivables.

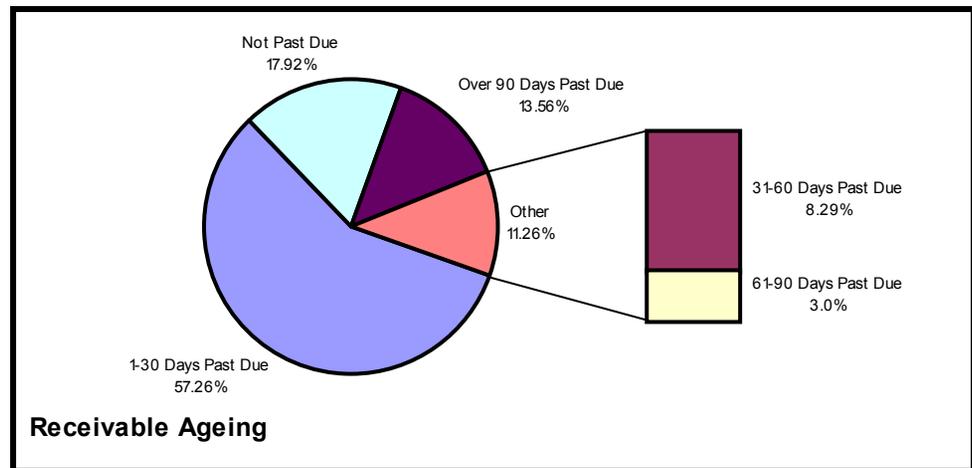
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$40,350,389.00	\$12,255,290.00	\$782,156.43

Cost of Collection is calculated by adding the amount transferred to the Court from OSDC plus the actual recorded costs in data warehouse. The cost to collect \$1 is estimated to be \$0.0638.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$648,921	\$0	\$3,165,111	\$0	\$950,530	\$39,305,688
Est. Collectible Short-Term Rec.	\$480,268	\$0	\$2,342,500	\$0	\$703,488	\$29,090,136



## *Summary of District Courts Short-Term Receivables*

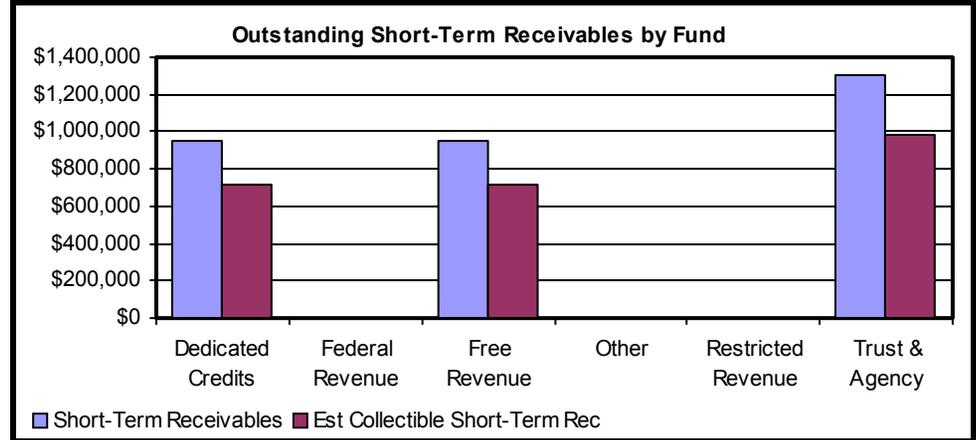
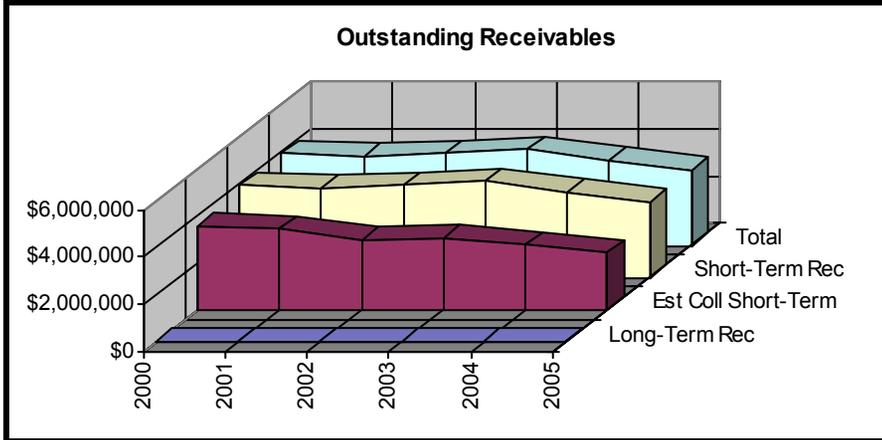
*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>0200100 JUD 1ST DISTRICT</b>	456,152	729,738	189,659	540,079	699,657	550,778
<b>0200200 JUD 2ND DISTRICT</b>	3,550,841	5,891,375	1,531,168	4,360,207	3,839,378	622,750
<b>0200300 JUD 3RD DISTRICT</b>	4,779,500	6,065,380	1,576,392	4,488,988	3,309,786	2,132,879
<b>0200400 JUD 4TH DISTRICT</b>	4,250,650	28,030,610	7,285,156	20,745,454	26,217,479	1,352,912
<b>0200500 JUD 5TH DISTRICT</b>	1,889,935	1,772,327	460,627	1,311,700	1,260,370	947,312
<b>0200600 JUD 6TH DISTRICT</b>	359,303	444,944	115,641	329,303	343,267	47,397
<b>0200700 JUD 7TH DISTRICT</b>	584,848	481,110	125,041	356,069	98,750	75,787
<b>0200800 JUD 8TH DISTRICT</b>	634,620	654,766	170,174	484,592	404,249	247,015
<b>Agency Totals:</b>	<b>16,505,849</b>	<b>44,070,250</b>	<b>11,453,858</b>	<b>32,616,392</b>	<b>36,172,936</b>	<b>5,976,830</b>

None of the State's 6 Receivable Performance Measures were met. This is due to the type of debt collected and its perceived value of the debt by the debtors.

## 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:**

In FY05 Juvenile Court receivables decreased by \$415 K, 11.44%. Juvenile Courts collections decreased by \$3.11 M, 698.11%. The amount past-due decreased by \$278 K, 13.77% The amount past-due over 90 days decreased \$221 K, 13.13%

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 continues to be a manual paper process but will be electronic with the new system. Implementation is scheduled for end of January-February 2006.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

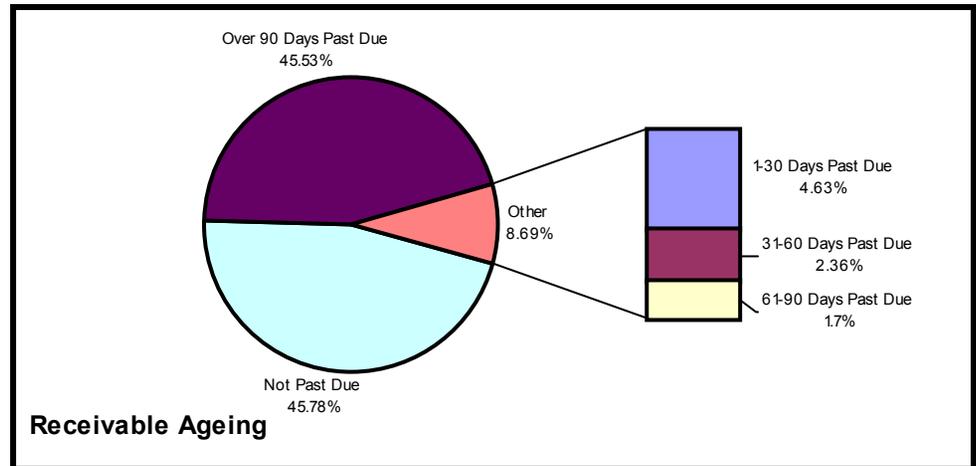
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$954,970	\$0	\$954,970	\$0	\$0	\$1,304,953
Est. Collectible Short-Term Rec.	\$716,229	\$0	\$716,229	\$0	\$0	\$978,715

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$30,809.00	\$446,116.00	\$142,811.71

Two of the State's 6 Receivable Performance Measures were met. This is due to the type of debt collected and its perceived value of the debt by the debtors.

The Juvenile Courts have organized collection staff in the 2nd, 3rd, and 4th districts.



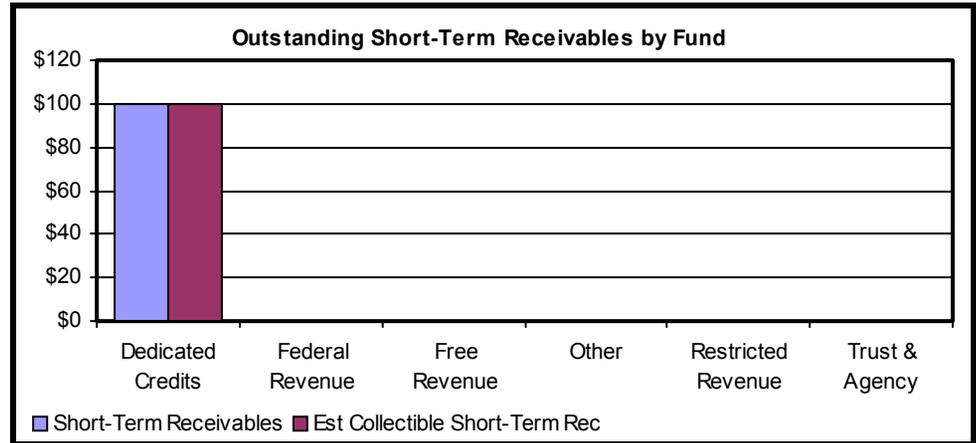
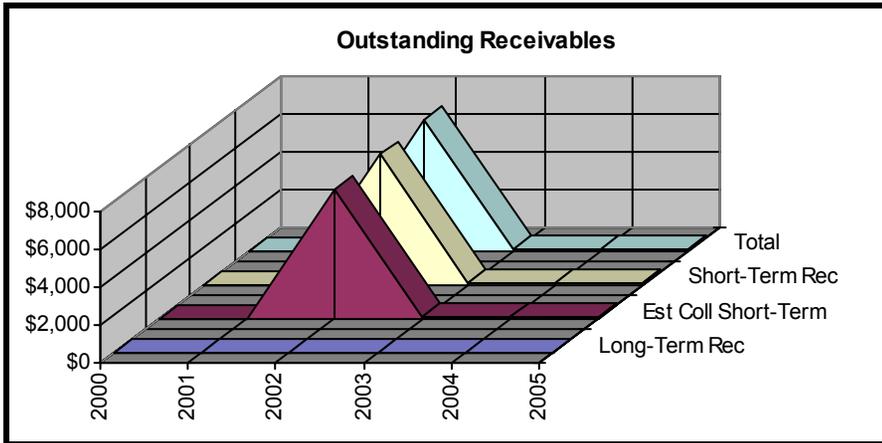
## *Summary of Juvenile Courts Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>0210000 JUVENILE COURTS</b>	3,630,187	3,214,893	803,720	2,411,173	1,743,040	1,463,683
<b>Agency Totals:</b>	<b>3,630,187</b>	<b>3,214,893</b>	<b>803,720</b>	<b>2,411,173</b>	<b>1,743,040</b>	<b>1,463,683</b>

## Summary of Capitol Preservation Board Short-Term Receivables

The Capitol Preservation Board was created to oversee the day-to-day activities on Capitol Hill, its facilities and the grounds, the preservation, maintenance and restoration of the State Capitol Building for the benefit of the citizens of Utah



**Comments:**

In FY05 The Capitol Preservation Board receivables remained the same as in FY04

The \$100 receivable generated in FY03 remains outstanding, and is projected collectible.

OSDC recommends that this \$100 be written-off.

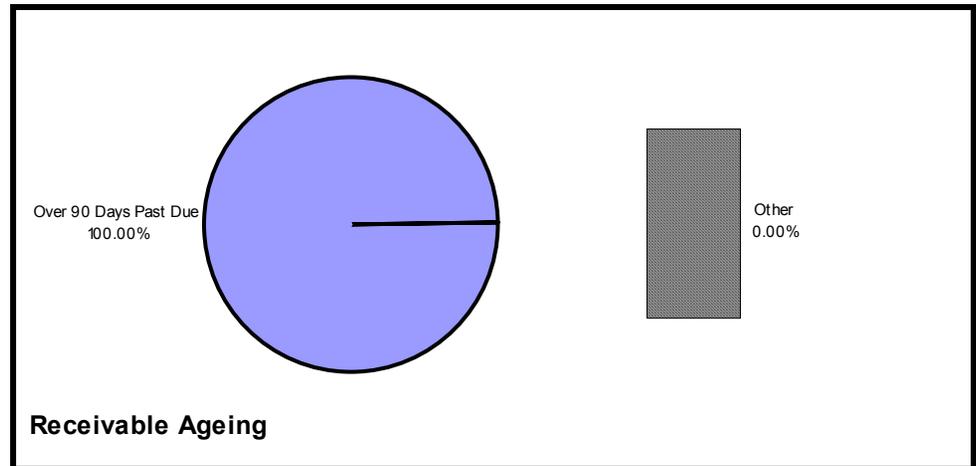
**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$100	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$100	\$0	\$0	\$0	\$0	\$0

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0			

Three of the State's 6 Receivable Performance Measures were met. This is due to no change in receivables.



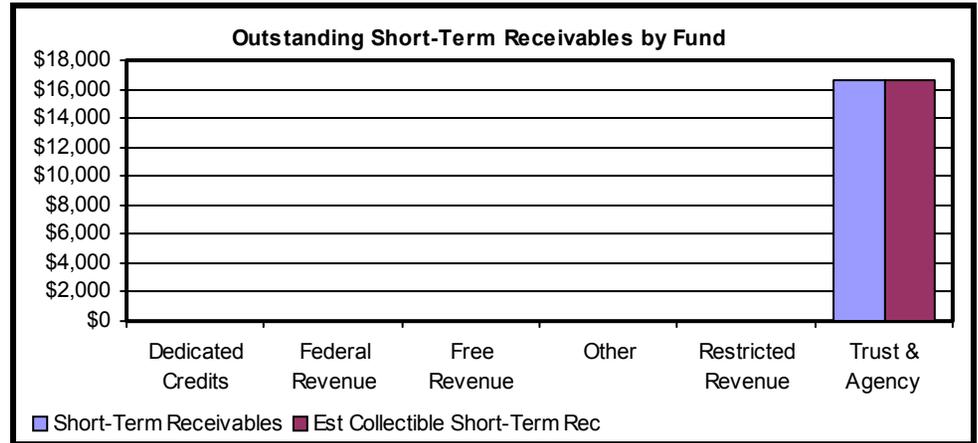
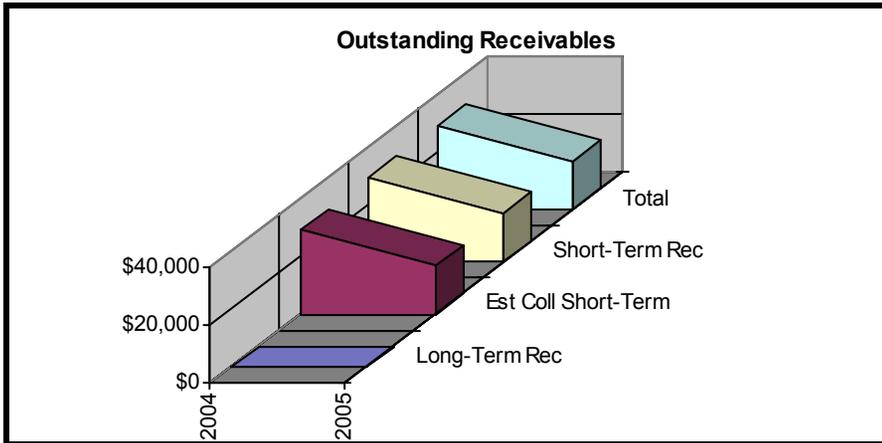
## *Summary of Capitol Preservation Board Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>0302001 CPB CAPITOL PRESERVATI</b>	100	100	0	100	100	100
<b>Agency Totals:</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>

## Summary of State Treasurer Short-Term Receivables

The Treasurer serves as the chief financial officer for the State and is responsible for the prudent financial management of billions of taxpayer dollars



**Comments:**

The State Treasurer receivables, amount past due, and amount over 90 days past-due decreased by \$12.38 K, 42.67%. The amount collected decreased \$100 K, 219.44% over FY04.

All receivables are projected as collectible, but are 100% past due over 90 days.

The receivables are generated in the Unclaimed Property office.

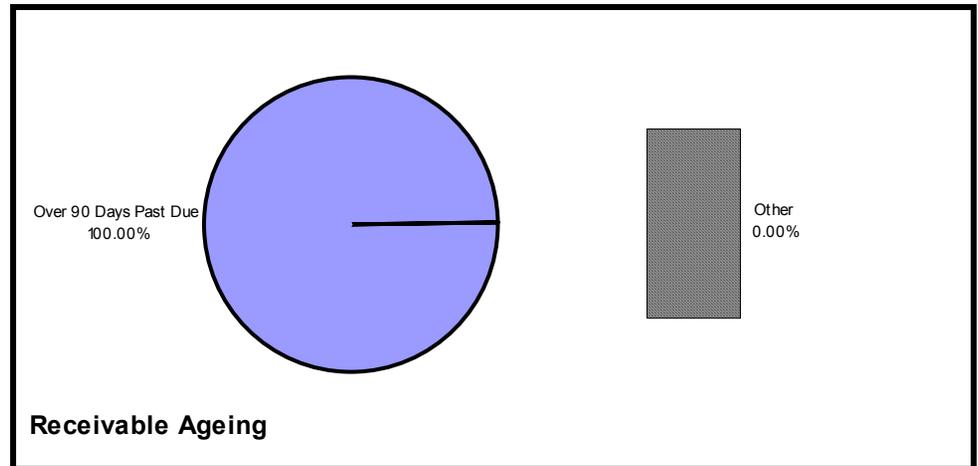
**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$16,625
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$16,625

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$33,250.56	\$45,625.28	\$0.00

Three of the State's 6 Receivable Performance Measures were met.



## *Summary of State Treasurer Short-Term Receivables*

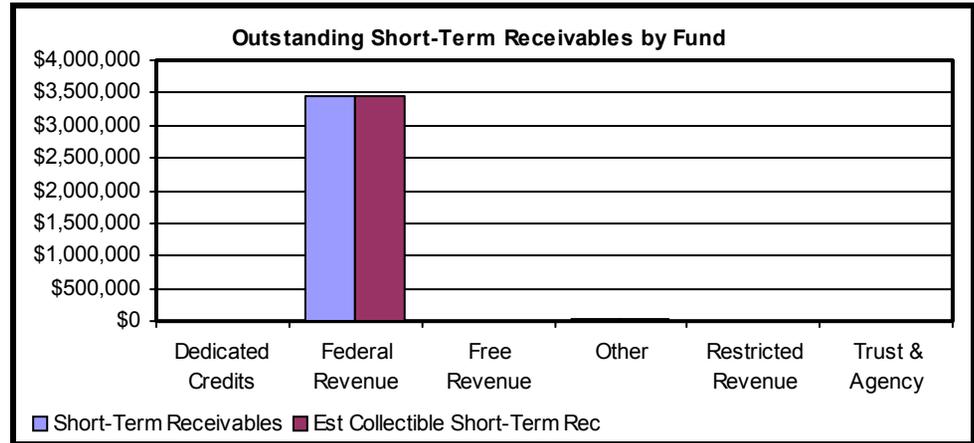
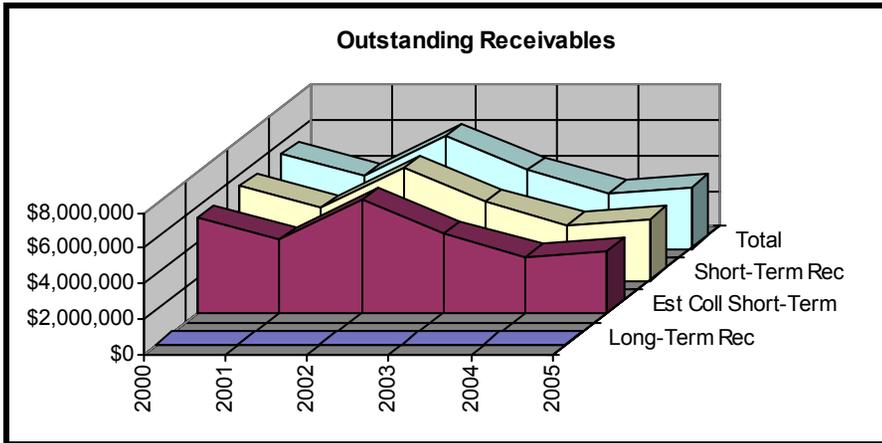
*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>0507510 TRS UNCLAIMED PROPERTY</b>	29,000	16,625	0	16,625	16,625	16,625
<b>Agency Totals:</b>	<b>29,000</b>	<b>16,625</b>	<b>0</b>	<b>16,625</b>	<b>16,625</b>	<b>16,625</b>

By policy the amount past-due 90 days should be transferred to OSDC for processing. OSDC will follow-up in FY06 to make sure the accounts are transferred.

## 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 receivables increased in FY05 by \$333 K, 10.59%. The amount collected increased \$10.46 M, 34%. The amount past-due increased \$12.7 K, 52.77% Past-due over 90 days decreased by the same amount.

98.9% of the outstanding receivable is due from the Federal Government, is not past-due, and is considered 100% collectible.

The increase in receivables is due to an increase in receivables from CCJJ

The Governor's Office does a good job managing receivables as demonstrated by

**FY2005 Receivables**

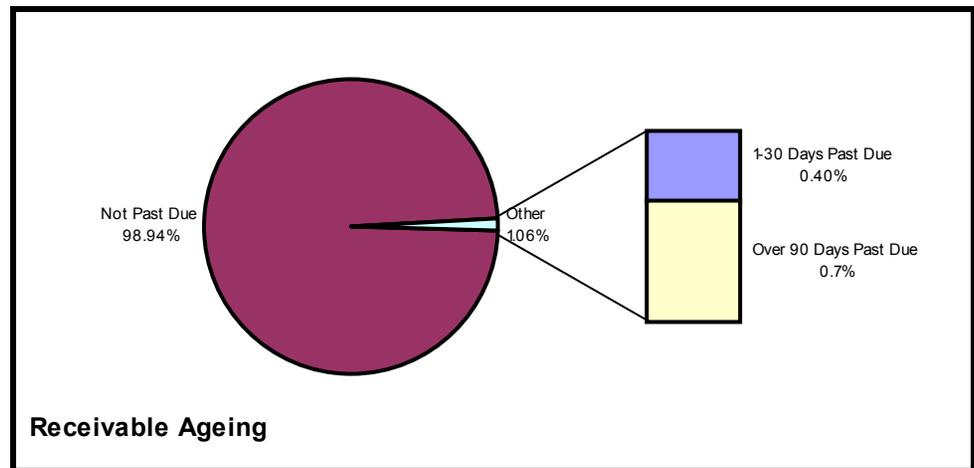
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
24	\$31,089,329.12	\$30,754,503.20	\$0.00

meeting five of the State's 6 Receivable Performance Measures.

Crime Victim Reparations and OSDC have begun working on the valuation of receivables and the transfer of some accounts to OSDC. This effort will continue in FY06.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,780	\$3,446,982	\$1,980	\$33,159	\$0	\$0
Est. Collectible Short-Term Rec.	\$1,780	\$3,446,982	\$1,980	\$33,159	\$0	\$0



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

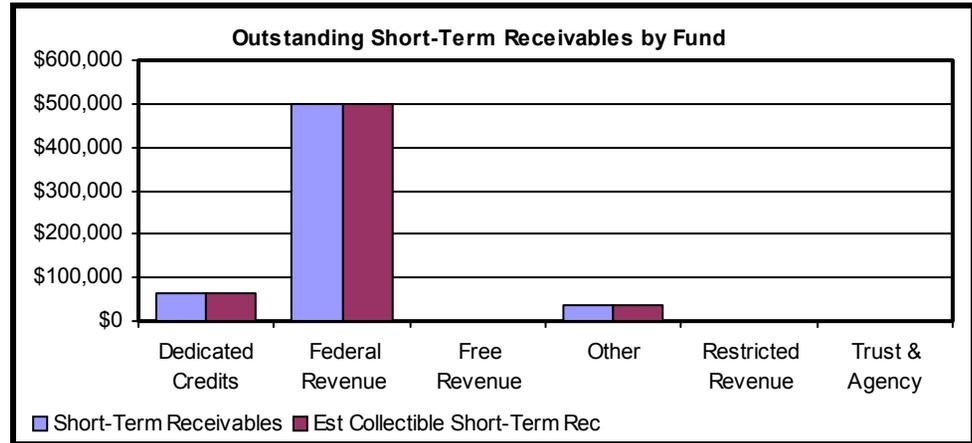
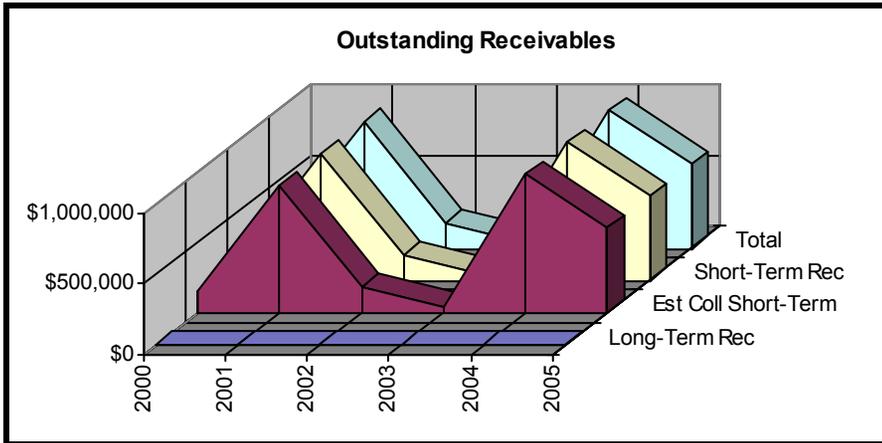
*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>0600600 GOV OFFICE</b>	27,543	28,195	0	28,195	21,600	21,600
<b>0600610 GOV CAF SUMMARY ORG</b>	108	2,010	0	2,010	30	30
<b>0600650 GOV GOVERNOR CCJJ</b>	3,120,271	3,433,056	0	3,433,056	0	0
<b>0603000 GOV HAVA</b>	0	13,924	0	13,924	13,924	0
<b>0606000 GOV OFFICE PLANNING &amp;</b>	2,361	6,715	0	6,715	1,216	1,216
<b>Agency Totals:</b>	<b>3,150,283</b>	<b>3,483,900</b>	<b>0</b>	<b>3,483,900</b>	<b>36,770</b>	<b>22,846</b>

By policy the amount past-due 90 days should be transferred to OSDC for processing. OSDC will follow-up in FY06 to make sure the accounts are transferred.

## 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 AG's Office receivables decreased in FY05 by \$386 K, 39.37%. The amount collected increased \$1.15 M, 55.99%. The amount past-due is \$0 and is the same as FY04. All receivables are current.

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

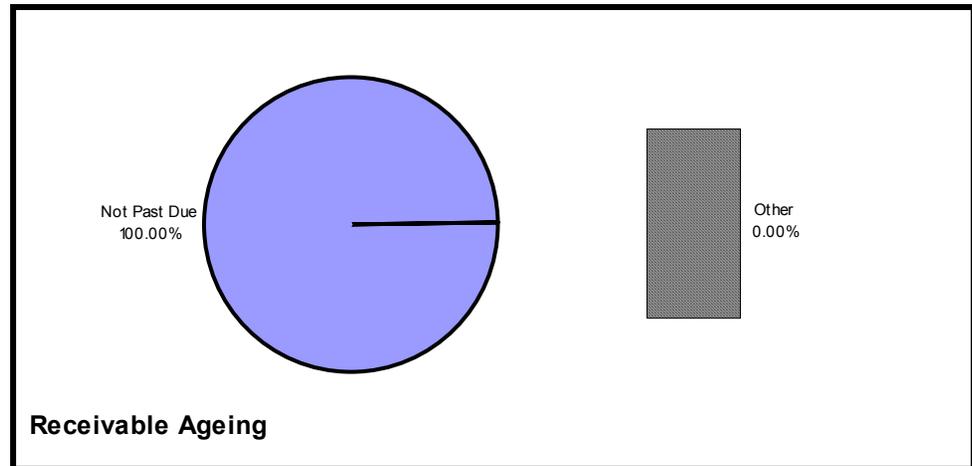
**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$62,515	\$497,669	\$0	\$34,737	\$0	\$0
Est. Collectible Short-Term Rec.	\$62,515	\$497,669	\$0	\$34,737	\$0	\$0

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
10	\$1,664,637.28	\$2,050,982.71	\$0.00

The AG's Office does a great job managing receivables as demonstrated by meeting all of the State's 6 Receivable Performance Measures.



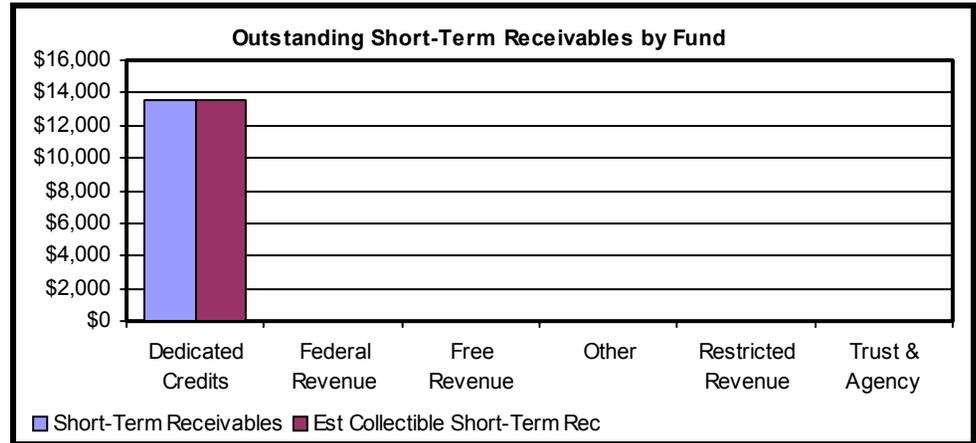
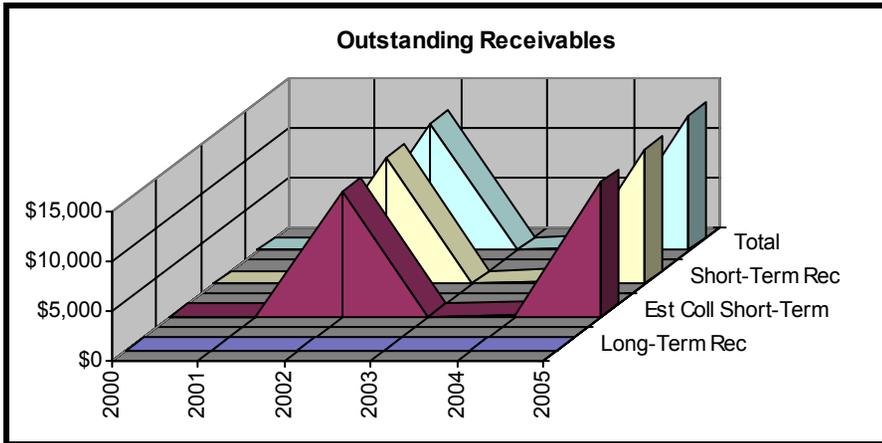
## *Summary of Attorney General Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>0800810 AG MAIN</b>	738,173	422,288	0	422,288	0	0
<b>0800823 AG CHILDRENS' JUSTICE</b>	243,094	172,633	0	172,633	0	0
<b>Agency Totals:</b>	<b>981,267</b>	<b>594,922</b>	<b>0</b>	<b>594,922</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 State Auditor receivables increased in FY05 by \$13 K, 4,110.53%. The amount collected increased \$19.75 K, 6.98%. The amount past-due decreased \$323. Past-due over 90 days remains at \$0.

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

Receivables increased \$323 in FY05.

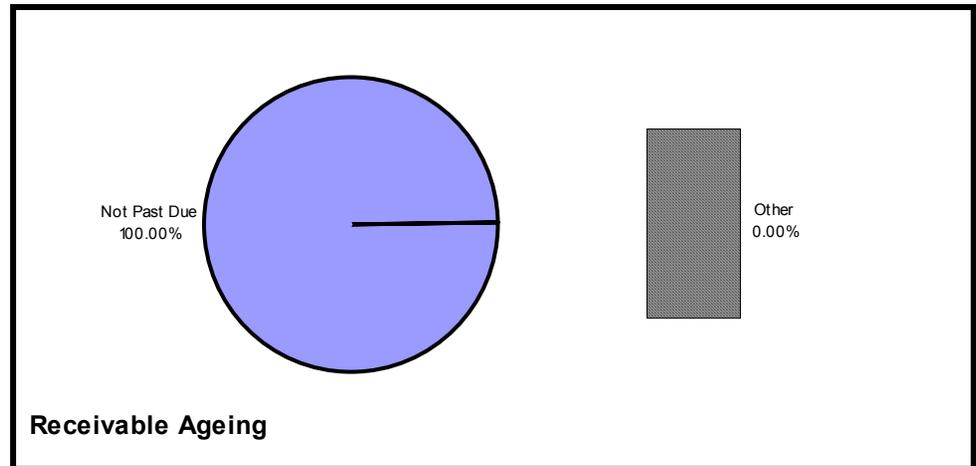
**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$13,600	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$13,600	\$0	\$0	\$0	\$0	\$0

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$296,424.00	\$283,147.00	\$0.00

The office of the State Auditor continues to do a great job in managing and collecting their receivables. The office exceeds all receivable performance measures in FY05.



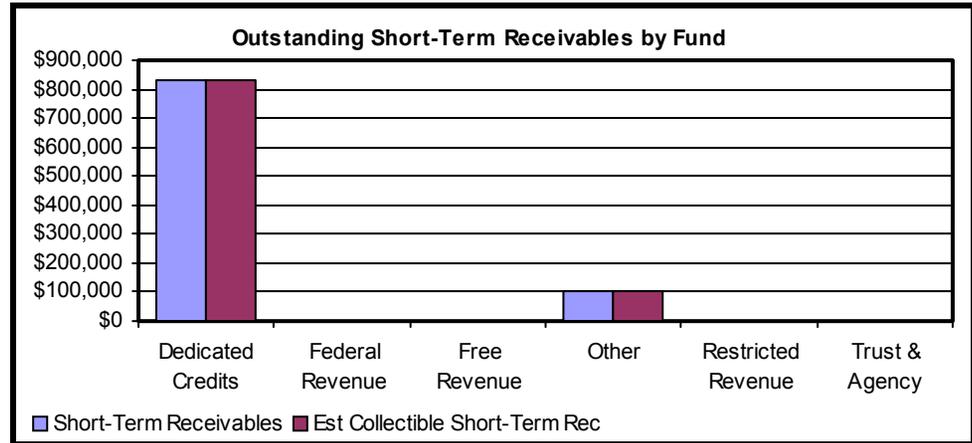
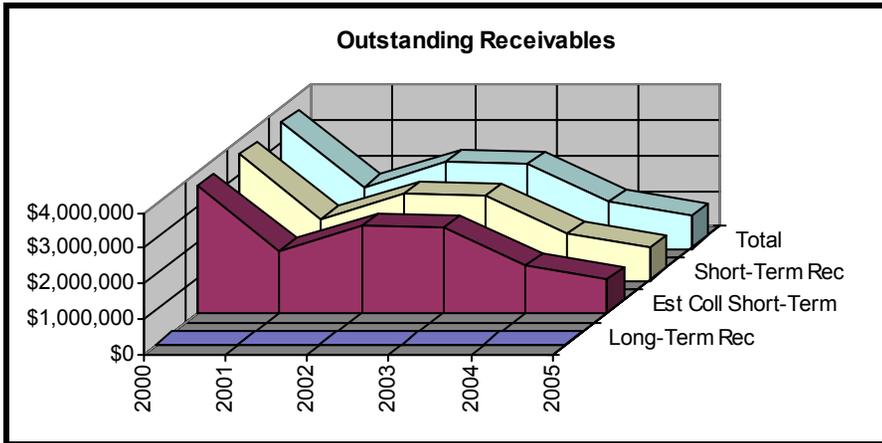
## *Summary of State Auditor Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>0902000 SAO AUDITING DIVISION</b>	323	13,600	0	13,600	0	0
<b>Agency Totals:</b>	<b>323</b>	<b>13,600</b>	<b>0</b>	<b>13,600</b>	<b>0</b>	<b>0</b>

## Summary of Dept of Administrative Services 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 DAS receivables decreased in FY05 by \$379 K, 28.92%. The amount collected decreased \$1.15 M, 18.84%. The amount past-due decreased \$251 K, 47.32% Receivables over 90 days past-due decreased \$252 K, \$71.79%.

ITS makes up 82.53% of the over 90 days past-due balance. 99% of the outstanding receivables are from 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. All divisions within DAS report their receivables as collectible.

**FY2005 Receivables**

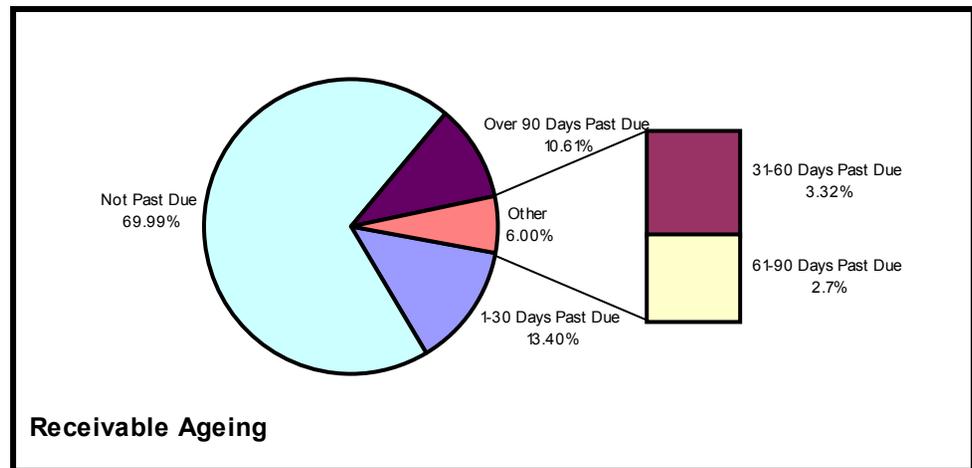
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
2,058	\$6,237,915.74	\$6,088,920.07	\$0.00

The DAS does a fair job managing receivables the agency met 4 of the State's 6 Receivable Performance Measures.

Receivables are collected by division staff except for Fleet Operations and Risk Management. These two divisions collect their older delinquent accounts through OSDC.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$830,704	\$0	\$0	\$101,488	\$20	\$0
Est. Collectible Short-Term Rec.	\$830,704	\$0	\$0	\$101,488	\$20	\$0



## *Summary of Dept of Administrative Services Short-Term Receivables*

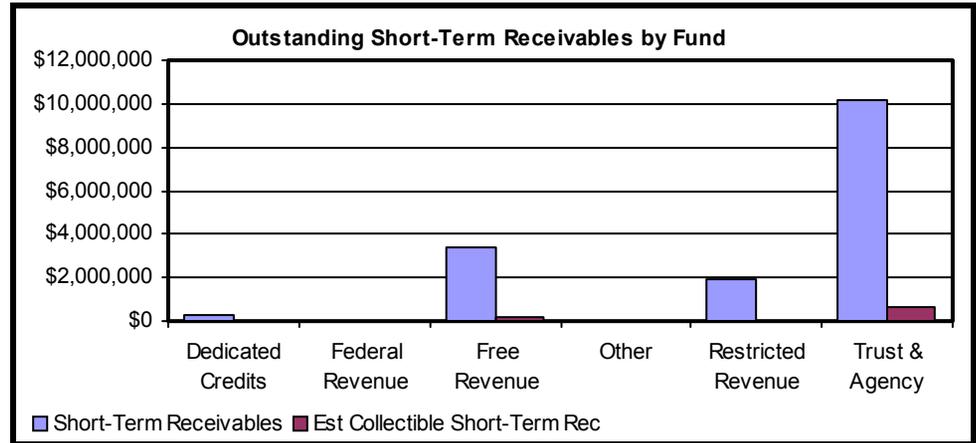
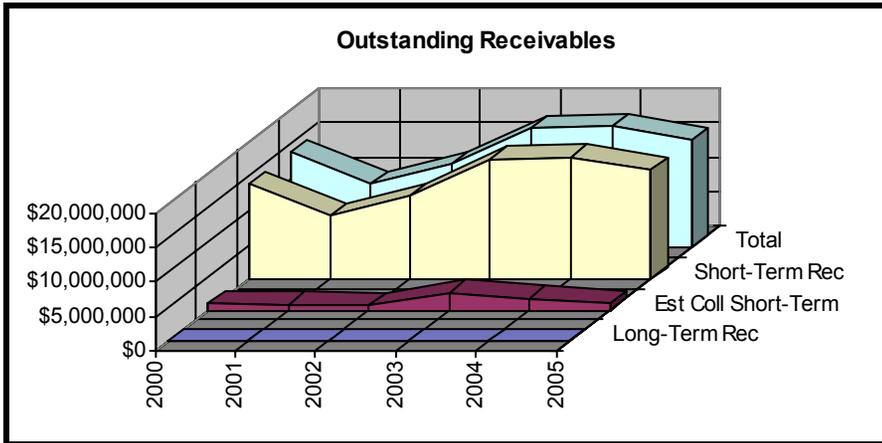
*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>1000100 DAS ARCHIVES</b>	2,412	5,204	0	5,204	865	865
<b>1000300 DAS FCM ADMINISTRATION</b>	0	470	0	470	0	0
<b>1001101 DAS GS - GENERAL SERVI</b>	206,446	311,130	0	311,130	83,632	2,341
<b>1001140 DAS FO - FLEET OPERATI</b>	318,274	298,675	0	298,675	5,498	0
<b>1001152 DAS FO - STATE SURPLUS</b>	0	1,795	0	1,795	1,795	1,795
<b>1001300 DAS FCM FACILITIES MAI</b>	16,562	9,072	0	9,072	600	600
<b>1002000 DAS ITS INFO TECH SERV</b>	551,920	288,227	0	288,227	170,981	79,434
<b>1005000 DAS STATE DEBT COLLECT</b>	95,482	14,614	0	14,614	13,364	11,674
<b>1006000 DAS ITS AGRC</b>	120,394	3,025	0	3,025	3,025	2,200
<b>Agency Totals:</b>	<b>1,311,490</b>	<b>932,212</b>	<b>0</b>	<b>932,212</b>	<b>279,760</b>	<b>98,910</b>

By policy the amount past-due 90 days should be transferred to OSDC for processing. OSDC will follow-up in FY06 to make sure the accounts are transferred.

## 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, Corrections and Board of Pardons transfer delinquent accounts 90 days to several years old to OSDC. Since all accounts are past due when received, the performance measures developed for state agencies are not meaningful for OSDC.

During FY05 \$13.15 M in receivables were transferred to OSDC. There is a \$1.96 M increase in the receivable balance.

The increase is partially explained by the following:

- 1) Corrections transferred a greater case load to OSDC than in previous years.
- 2) More Juvenile Court cases were transferred to OSDC in FY05 than in FY04.

**FY2005 Receivables**

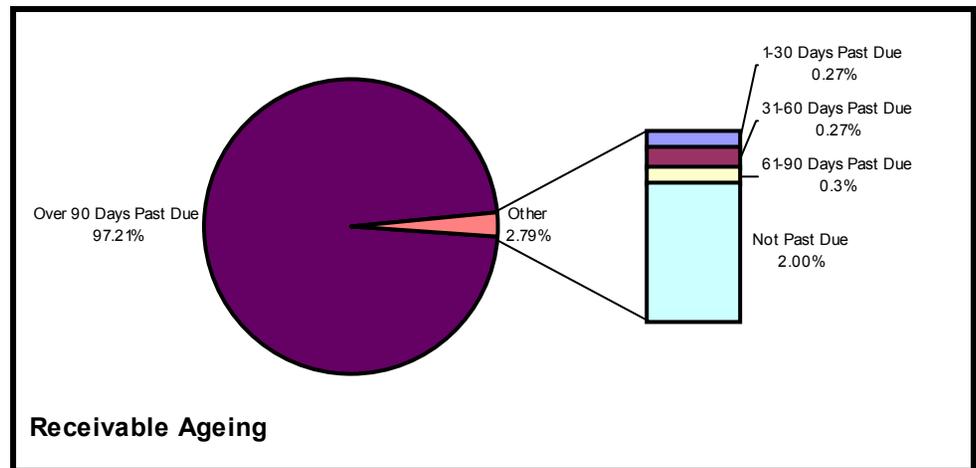
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
26,518	\$13,147,023.00	\$1,684,859.00	\$319,187.09

The OSDC met 4 of the State's 6 Performance Measures.

Total Collected by OSDC including Contingency Fee is \$3.544 M. Collection cost are displayed above. Average cost to collect \$1 is \$.090.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$297,069	\$0	\$3,375,494	\$0	\$1,877,876	\$10,144,692
Est. Collectible Short-Term Rec.	\$20,052	\$0	\$227,844	\$0	\$37,571	\$684,767



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

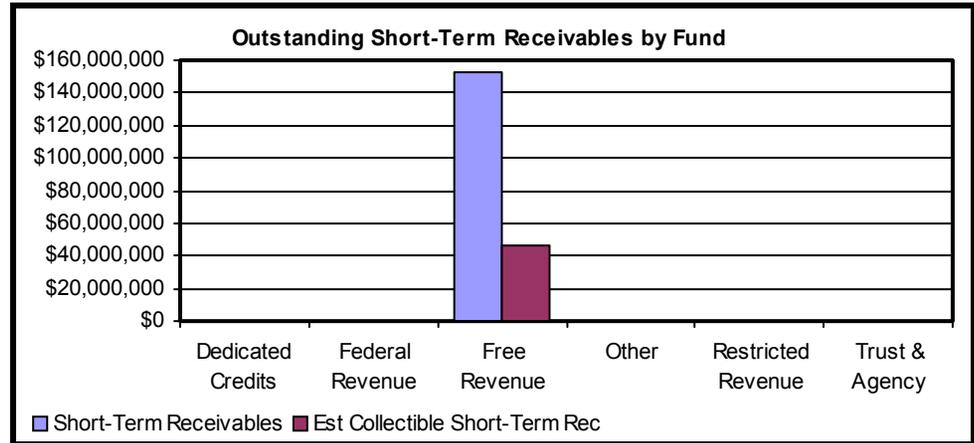
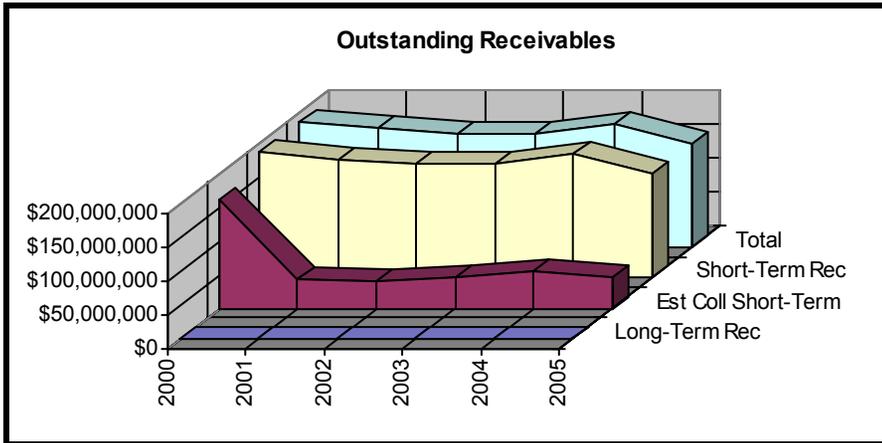
*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>1025000 DAS STATE DEBT COLLECT</b>	17,659,040	15,695,131	14,724,897	970,234	15,381,307	15,257,128
<b>Agency Totals:</b>	<b>17,659,040</b>	<b>15,695,131</b>	<b>14,724,897</b>	<b>970,234</b>	<b>15,381,307</b>	<b>15,257,128</b>

OSDC receivables consist of Court, Corrections, Juvenile Court and UTFCL loans that are past-due when placed with OSDC.

## Summary of Tax Commission Short-Term Receivables

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



**Comments:**

Receivables consist of unpaid taxes. Since all accounts are past-due, the performance measures developed for state agencies are not meaningful for the Tax Commission.

Receivables decreased in FY05 \$29.47 M, 16.2%. Past-due Receivables decreased 16.31% \$29.2 M. Receivables Past-Due Over 90 Days also decreased \$76.3 M, 49.89%. The receivables decreased because of write-offs rather than collections.

The allowance for doubtful accounts is recorded at approximately 70%.

Of the \$182.1 M total receivables, the Tax Commission outsourced \$18.61 M to third party collection vendors in FY05. \$2.6 M was collected by the vendors.

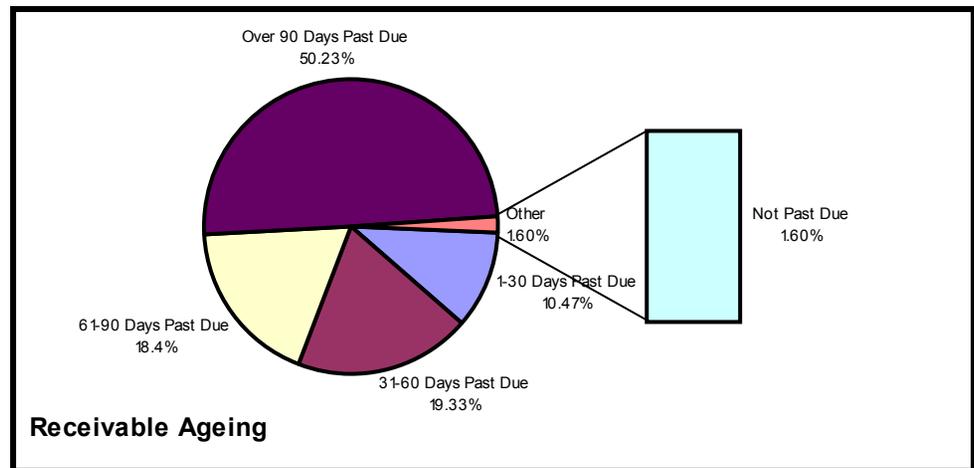
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
115,901	\$144,073,375.04	\$155,647,418.60	\$13,654,000.00

The cost of collection per dollar collected in FY05 is about \$.0877.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$255,079	\$152,352,104	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$255,079	\$46,116,982	\$0	\$0	\$0



## *Summary of Tax Commission Short-Term Receivables*

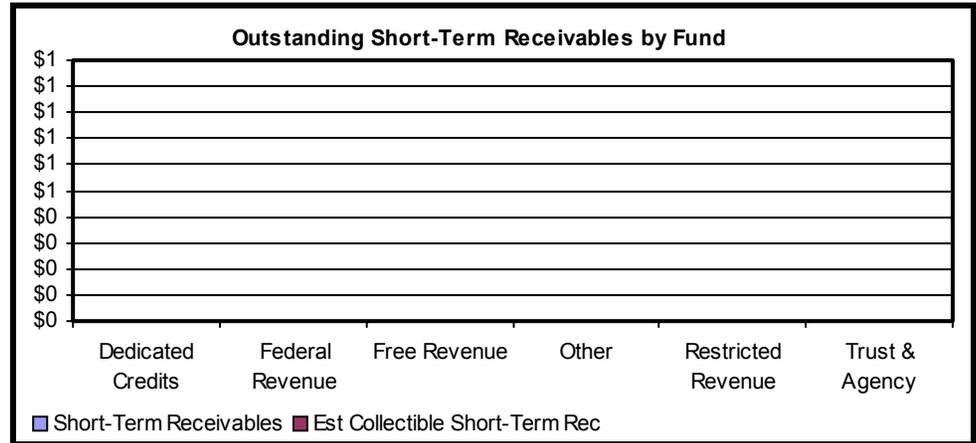
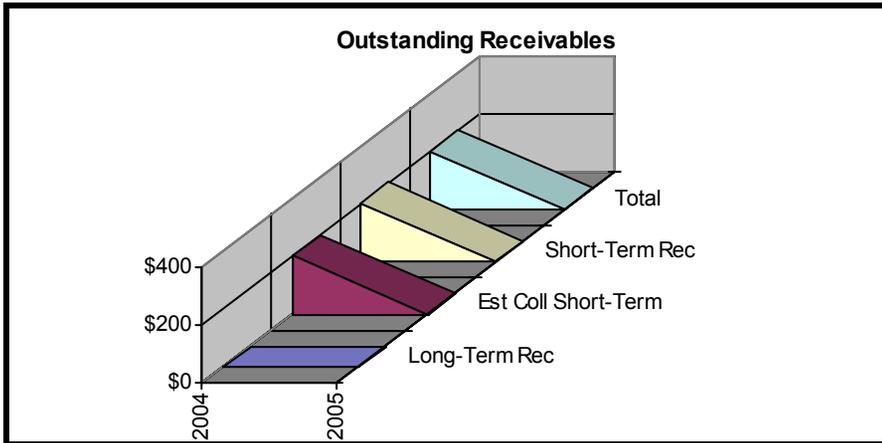
*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>1200000 TAX STATE TAX COMMISSI</b>	181,860,775	152,352,104	106,235,122	46,116,982	150,044,585	76,531,401
<b>1200001 TAX ADMINISTRATION</b>	242,622	255,079	0	255,079	122,035	122,035
<b>Agency Totals:</b>	<b>182,103,397</b>	<b>152,607,183</b>	<b>106,235,122</b>	<b>46,372,061</b>	<b>150,166,620</b>	<b>76,653,436</b>

The Tax Commission does not place past-due accounts with OSDC.

## Summary of Career Service Review Board Short-Term Receivables

The Board shall serve as the final administrative body to review appeals from career service employees and agencies of decisions about promotions dismissals, demotions, suspensions, written reprimands, wages, salary, violations of personnel rules, issues concerning the equitable administration of benefits, etc.



**Comments:**

The Career Service Review Board has collected all outstanding receivables from FY04 in FY05. No new receivables were created.

**Short-Term Receivables by Fund Detail - 2005 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

The Career Service Review Board does a great job managing receivables. It has met all of the State's 6 Receivable Performance Measures.

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$0.00	\$201.22	\$0.00

**Receivable Ageing**

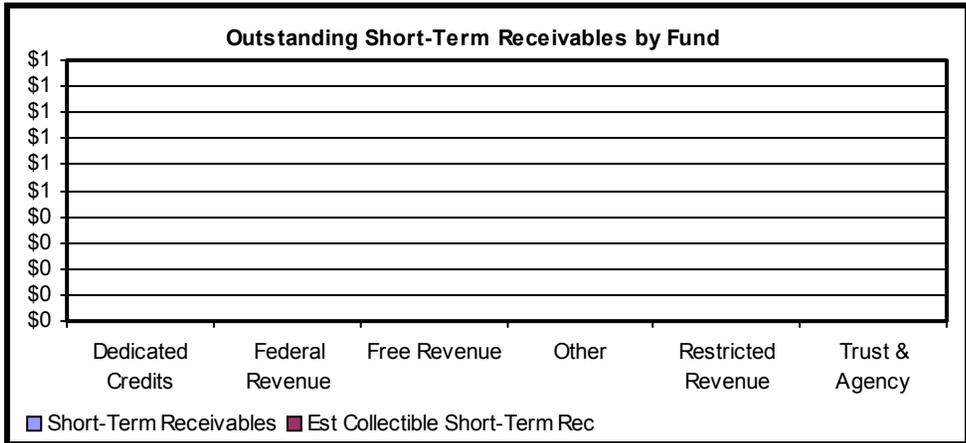
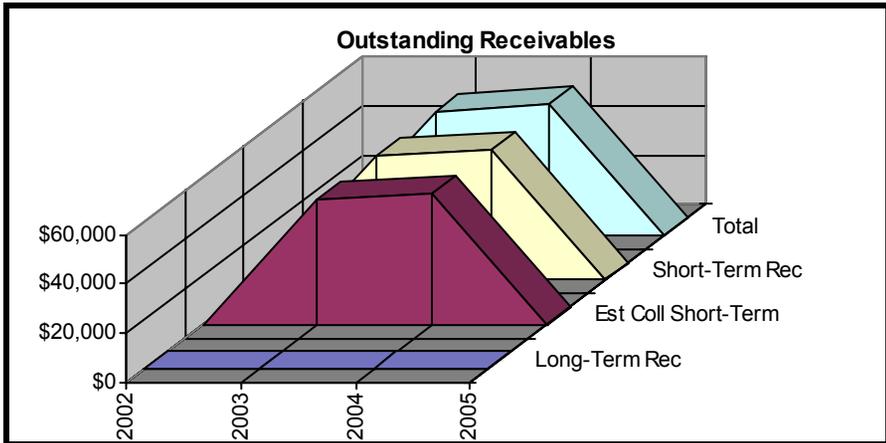
## *Summary of Career Service Review Board Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>1301561 CSR CAREER SERVICE REV</b>	201	0	0	0	0	0
<b>Agency Totals:</b>	<b>201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Summary of Navajo Trust Administration Short-Term Receivables

Navajo Trust Administration (UNTF) administers funds for use in common for Utah Navajo communities and families for various programs such as higher education financial aid, water lines, sewer lines, power lines, housing, renovation, additions, and other chapter projects



**Comments:**

The agency does a fair job handling receivables. It meets 4 out of 6 State Receivable Performance Measures.

UNTF Receivables decreased in FY05 by \$52.9, 100%. There is no remaining balance. The \$52.9 K was billed on one RE in FY2004 and collected in FY2005. No new RE has been generated.

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$0.00	\$52,971.30	\$0.00

Receivables consist of oil royalties.

**Short-Term Receivables by Fund Detail - 2005 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

**Receivable Ageing**

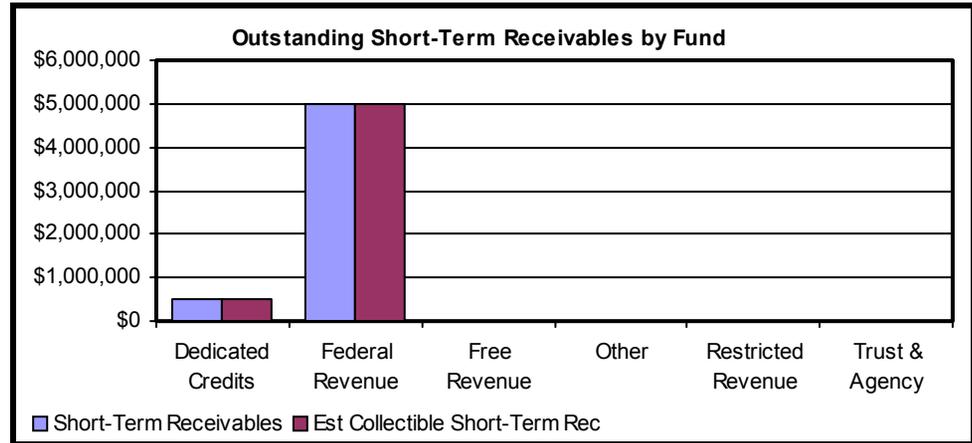
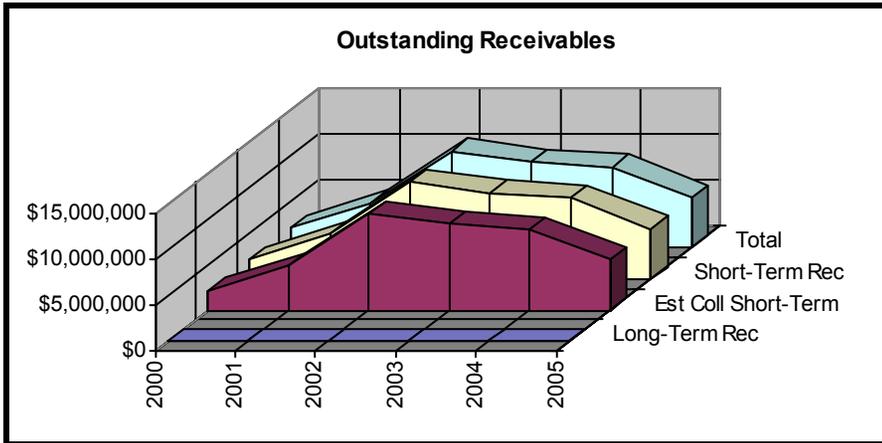
## *Summary of Navajo Trust Administration Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>1701001 NTA ADMINISTRATION</b>	1,429	0	0	0	0	0
<b>1704000 NTA CHAPTER PROJECTS</b>	51,542	0	0	0	0	0
<b>Agency Totals:</b>	<b>52,971</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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 receivables decreased \$3.27 M, 37.29% in FY05. Collections Increased \$6.73 M, 13.62%. The amount past-due decreased \$100.6 K, 29.51%. The amount past-due over 90 days also decreased \$181.9 K, 73.27%

Receivables are for safety programs including Highway Patrol, Emergency Management, Law Enforcement, Homeland Security and other safety programs.

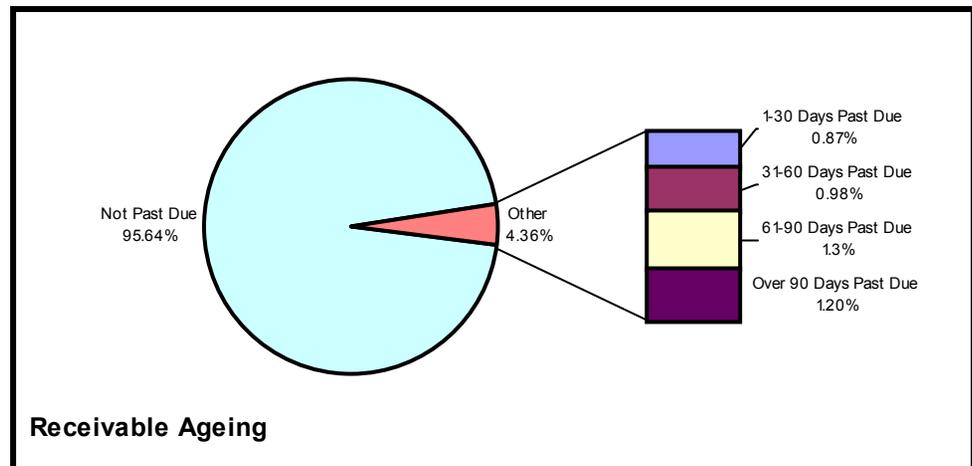
The Department of Public Safety has met 5 of 6 State Receivable Performance Measures. They do a good job managing receivables

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$489,603	\$4,996,751	\$4,310	\$21,778	\$0	\$0
Est. Collectible Short-Term Rec.	\$489,603	\$4,996,751	\$4,310	\$21,778	\$0	\$0

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
759	\$46,160,684.06	\$49,403,302.84	\$0.00



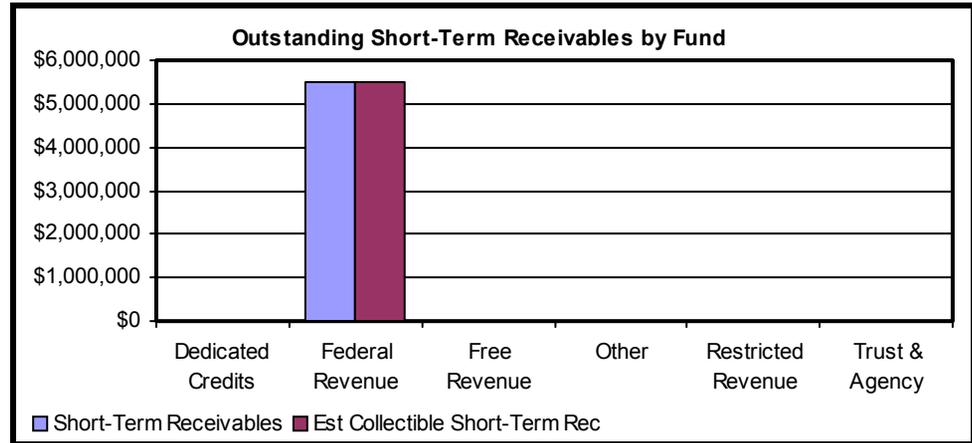
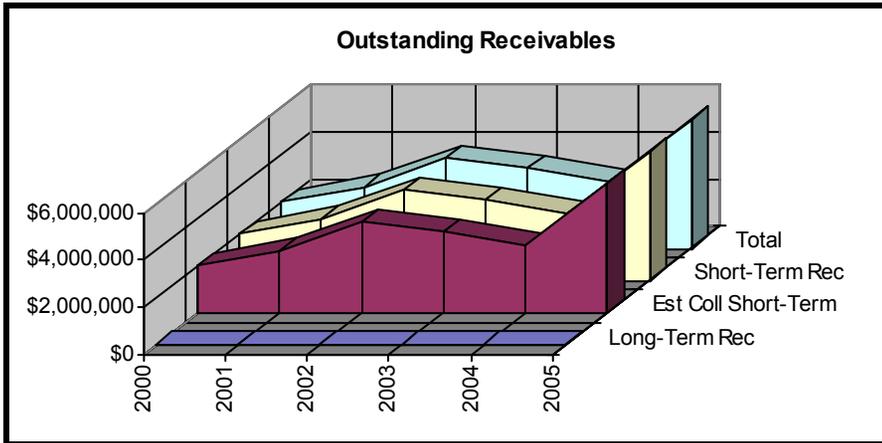
## *Summary of Department of Public Safety Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>1801100 DPS ADM COMMISSIONER'S</b>	1,367,430	482,752	0	482,752	1,622	1,622
<b>1801200 DES &amp; HOMELAND SECURIT</b>	5,614,635	3,510,996	0	3,510,996	0	0
<b>1801400 DPS PST PEACE OFCR STD</b>	383,793	294,310	0	294,310	23,848	23,848
<b>1801500 DPS CIT CRIM INVEST &amp;</b>	38,391	12,140	0	12,140	2,857	2,055
<b>1801521 DPS CIT B.C.I.</b>	36,890	50,345	0	50,345	11,362	28
<b>1801700 DPS DL DRIVER LICENSE</b>	9,518	125,292	0	125,292	103,083	10,859
<b>1801800 DPS UHP UTAH HIGHWAY P</b>	483,555	439,666	0	439,666	93,209	23,633
<b>1801820 DPS UHP RICHFIELD - SE</b>	4,105	4,105	0	4,105	4,105	4,105
<b>1801900 DPS HIGHWAY SAFETY</b>	726,393	581,495	0	581,495	0	0
<b>1802000 DPS</b>	124,608	11,108	0	11,108	0	0
<b>1802100 DPS FM FIRE MARSHAL</b>	314	28	0	28	28	28
<b>0017810 FRE FEES OF STATE OFFI</b>	210	205	0	205	205	205
<b>Agency Totals:</b>	<b>8,789,843</b>	<b>5,512,442</b>	<b>0</b>	<b>5,512,442</b>	<b>240,320</b>	<b>66,382</b>

## Summary of Utah National Guard Short-Term Receivables

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



**Comments:**

UNG receivables increased in FY05 by \$2.68 M, 95.08%. Collections decreased by \$3.38 M, 19.04%. The amount past-due increased \$698.5 K, 5497.30%. The amount past-due over 90 days also increased \$239.77 K, 1,886.92%.

All receivables are projected as collectible, as they are due from the Federal Government.

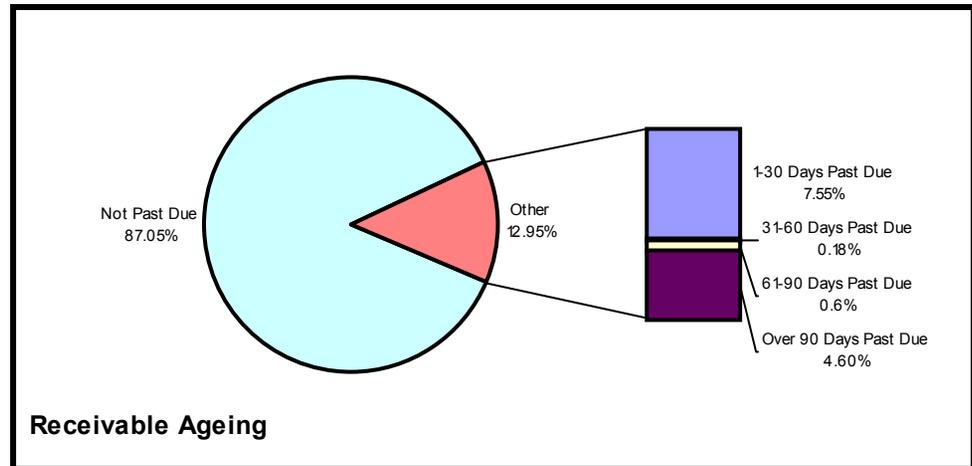
The UNG does a good job managing receivables. It met 5 of the 6 State Receivable Performance Measures.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$5,494,111	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$5,494,111	\$0	\$0	\$0	\$0

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
108	\$20,432,551.88	\$17,754,709.64	\$0.00



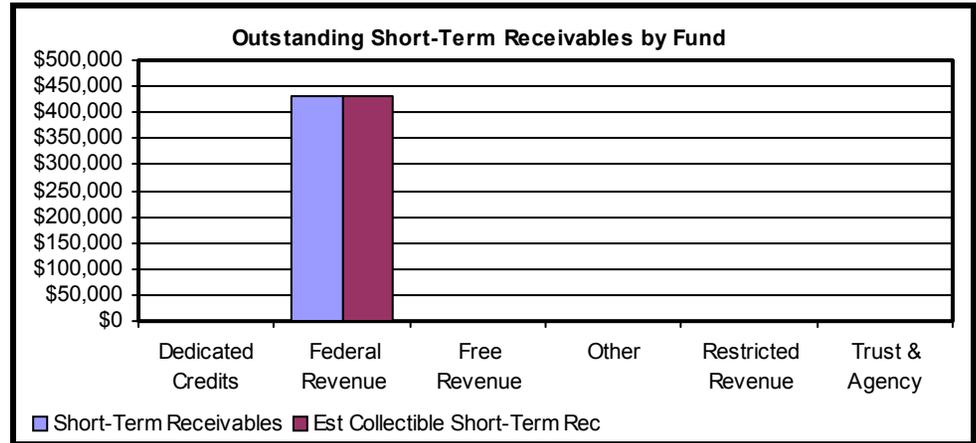
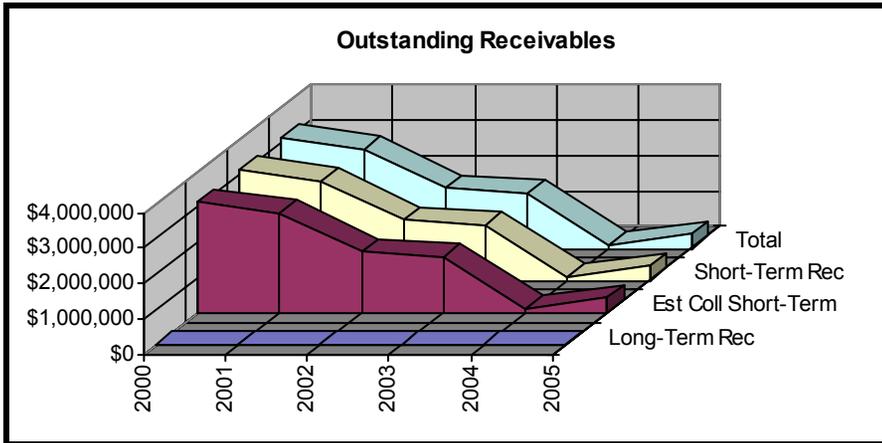
## *Summary of Utah National Guard Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>1901910 UNG HEADQUARTERS DRAPR</b>	2,115,493	4,265,982	0	4,265,982	554,515	252,479
<b>1901920 UNG AIR GUARD BASE</b>	427,564	621,461	0	621,461	0	0
<b>1901930 UNG CAMP WILLIAMS</b>	273,212	606,667	0	606,667	156,734	0
<b>Agency Totals:</b>	<b>2,816,269</b>	<b>5,494,111</b>	<b>0</b>	<b>5,494,111</b>	<b>711,249</b>	<b>252,479</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 Receivables increased in FY05 \$320 K, 286.31%. The amount collected decreased \$1.75 M, 1.65%. The amount past due increased \$214 K, 276.89%. The amount past-due over 90 days increased significantly by \$276.8 K, 346,097.50% - last year was \$80.

The Department meets 3 of 6 of the State's Receivable Performance Measures.

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

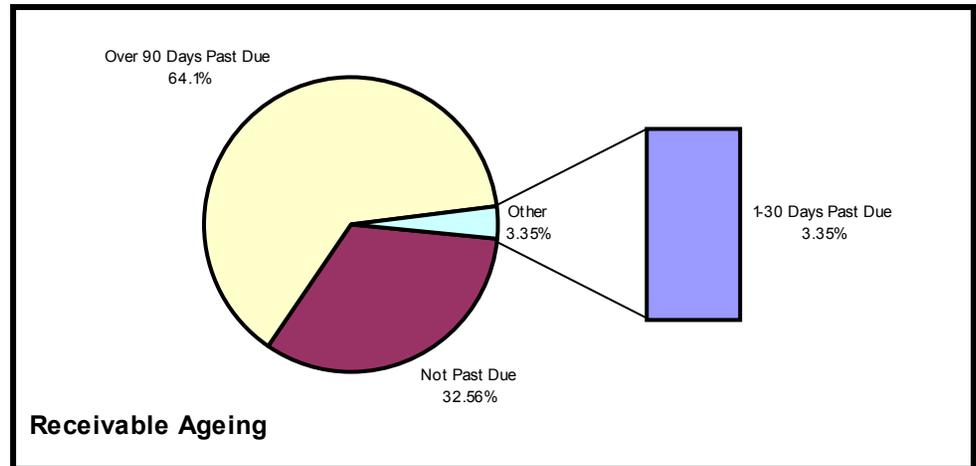
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
132	\$107,407,732.51	\$106,664,369.51	\$0.00

Before FY02 the source of all receivables was the Federal Government. With the advent of DMH Adult Recovery Treatment Center, DMH has receivables for Community Mental Health Centers. Since these contracts require pursuing Medicare or private insurance coverage, the aging of A/R is extended.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$80	\$432,027	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$80	\$432,027	\$0	\$0	\$0	\$0



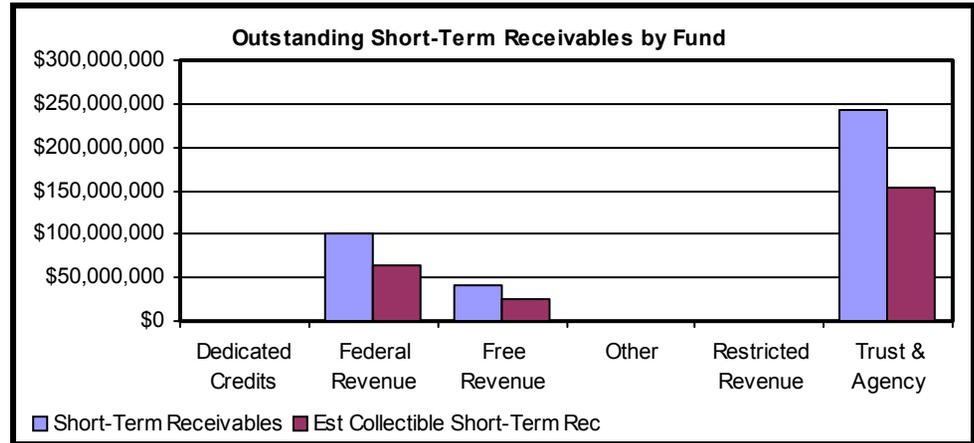
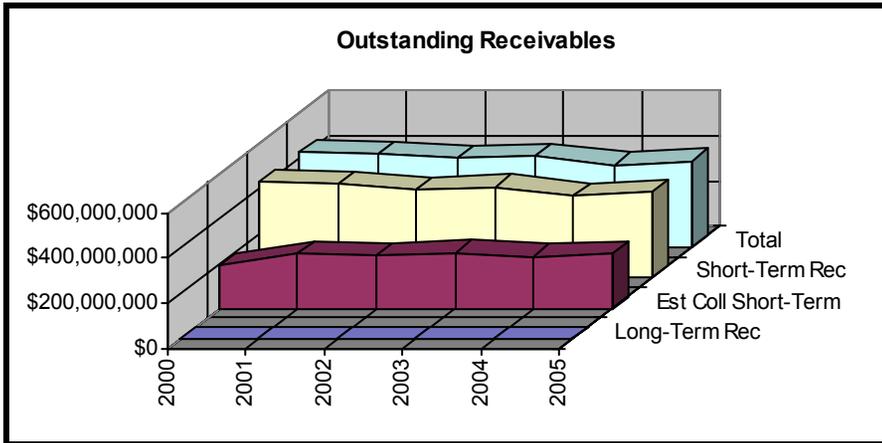
## *Summary of Department of Human Services Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
2000400 DHS FEDERAL DEPOSITORY	0	0	0	0	0	0
2001000 DHS EDO EXECUTIVE DIR	0	0	0	0	0	0
2002000 DHS DIVISION OF SA AND	111,774	432,027	0	432,027	291,350	276,878
2004000 DHS SVCS DISABILITIES	0	0	0	0	0	0
2004700 DHS DSPD UT ST DEV CEN	0	0	0	0	0	0
2006000 DHS DIV OF CHILD & FAM	80	80	0	80	80	80
2007000 DHS DAAS DIV AGING & A	0	0	0	0	0	0
2009000 DHS JJS JUVENILE JUSTI	0	0	0	0	0	0
<b>Agency Totals:</b>	<b>111,854</b>	<b>432,107</b>	<b>0</b>	<b>432,107</b>	<b>291,430</b>	<b>276,958</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 their receivables because of the nature of the debt collected by the agency. Accounts are past due when received by ORS.

ORS receivables increased \$17.78 M, 4.86%. The amount collected increased \$2.46 M, 3.62%. The amount past due increased \$17.79 M, 4.86%. The amount past-due over 90 days increased \$10.99 M, 6.44%

ORS has stopped outsourcing accounts to the private sector collectors . While the accounts that were outsourced in the past were generally old and recovery was not significant, OSDC recommends that ORS consider working with collection vendors to further increase their collections -- See the OSDC recommendations.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

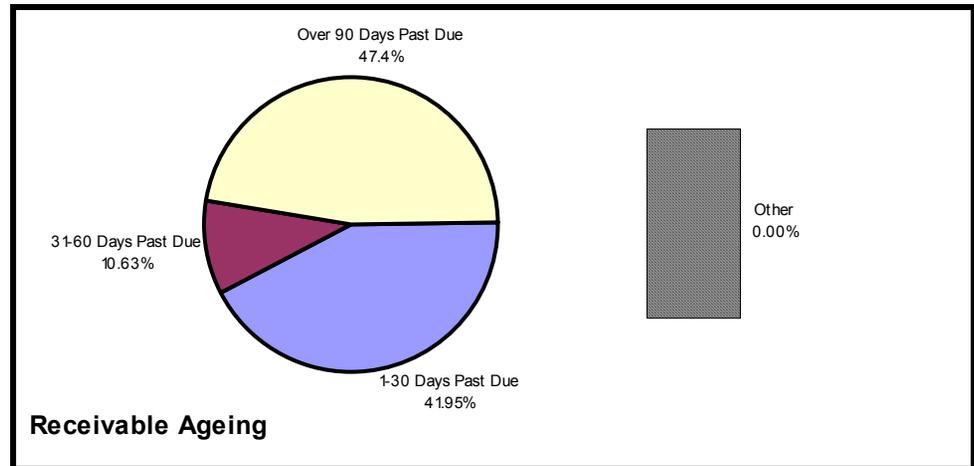
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$101,601,434	\$40,209,480	\$0	\$0	\$241,744,230
Est. Collectible Short-Term Rec.	\$0	\$64,098,122	\$25,367,281	\$0	\$0	\$152,511,147

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
54,762	\$164,062,233.00	\$67,973,104.00	\$44,215,100.00

The approximate arrearage collection amounts are presented above.

The collection costs includes all cost to operate the division. The cost to collect \$1 is \$0.65.



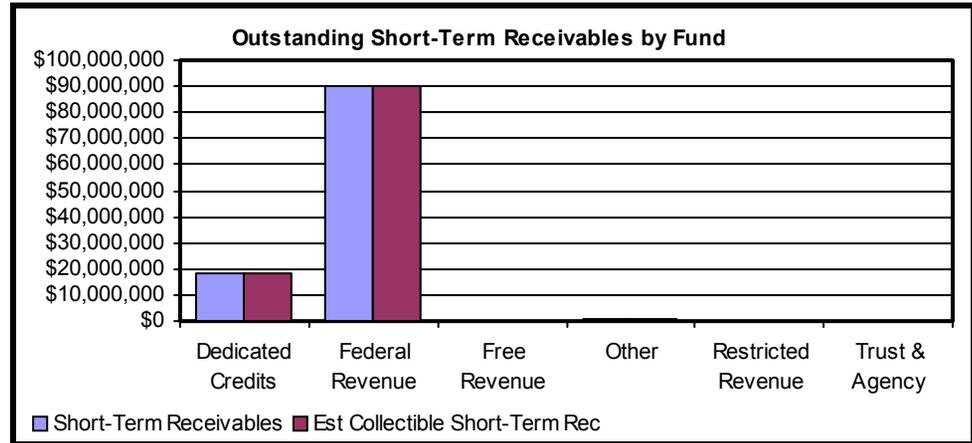
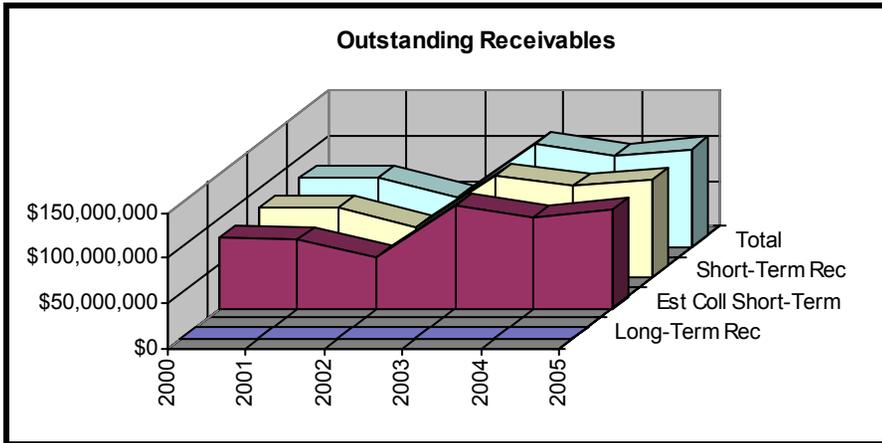
## *Summary of Human Services - ORS Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>2015000 DHS ORS</b>	365,765,177	383,555,144	141,578,594	241,976,550	383,555,144	181,861,124
<b>Agency Totals:</b>	<b>365,765,177</b>	<b>383,555,144</b>	<b>141,578,594</b>	<b>241,976,550</b>	<b>383,555,144</b>	<b>181,861,124</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 a great job in managing and collecting receivables. They exceed the State's Receivable Performance Measures in all of 6 categories. All receivables outstanding end of FY05 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.

Receivables increased in FY05 \$7.7 M, 7.59%. The amount collected increased \$55 M, 4.76%. The amount past due decreased 3.58 M, 69.19%. The amount past-due over 90 days decreased \$643.6 K, 72.83%.

The largest increase in receivables occurred in Medical Assistance \$7.57 M.

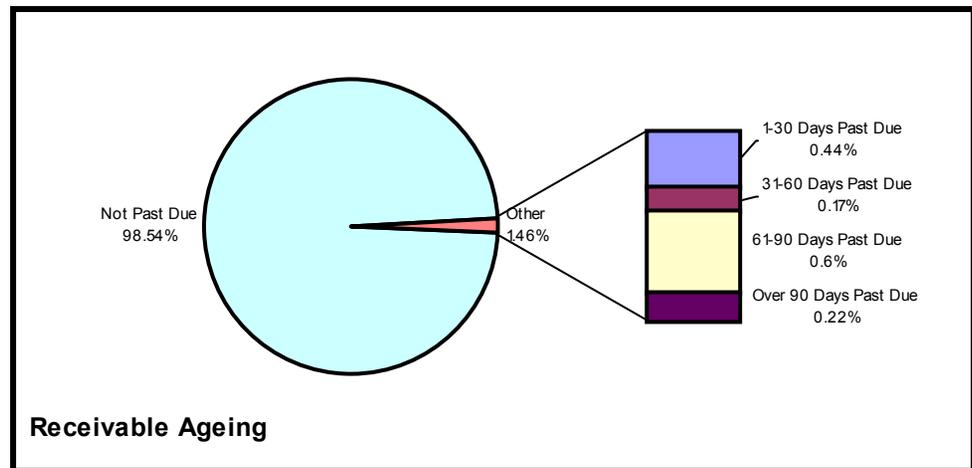
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
12,454	\$1,177,902,706.37	\$1,169,114,264.02	\$22,000.00

Collections costs are those identified by Health Clinics of Utah and the Dental Clinics.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$18,129,205	\$90,057,238	\$7,626	\$910,455	\$0	\$0
Est. Collectible Short-Term Rec.	\$18,129,205	\$90,057,238	\$7,626	\$910,455	\$0	\$0



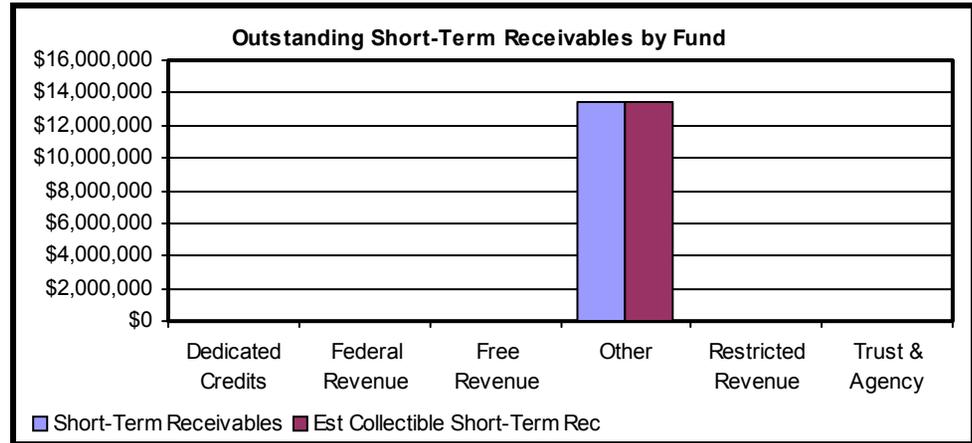
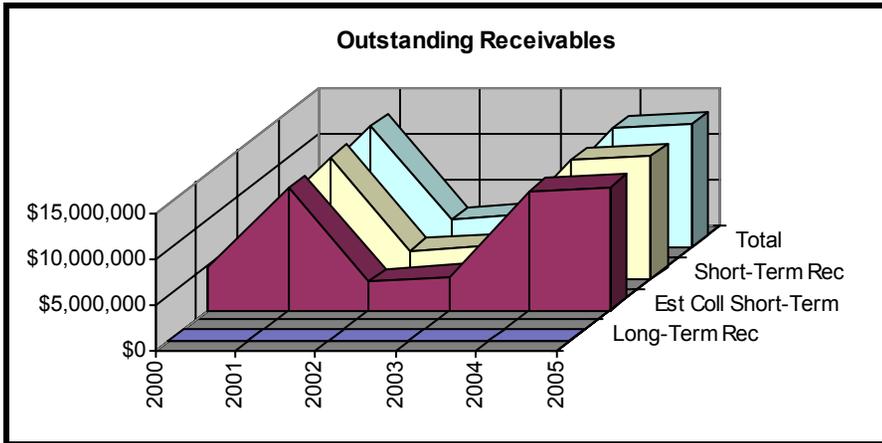
## Summary of Department of Health Short-Term Receivables

For the 2005 Fiscal Year

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>2701000 DOH EXEC DIRECTOR OPER</b>	2,147,531	2,195,121	0	2,195,121	11,338	95
<b>2702000 DOH DIV HEALTH SYSTEM</b>	550,793	1,044,375	0	1,044,375	37,624	34,816
<b>2702600 DOH STUDENT LOAN REPAY</b>	0	0	0	0	0	0
<b>2702710 DOH LIC &amp; CERT</b>	3,646	7,626	0	7,626	5,816	5,246
<b>2703000 DOH EPI &amp; LAB SERVICES</b>	1,133,551	960,134	0	960,134	48,143	14,458
<b>2704000 DOH DIV COMM FAMILY HL</b>	4,238,268	5,522,589	0	5,522,589	3,536	26
<b>2704100 DOH CFHS DIRECTOR</b>	429,506	322,769	0	322,769	125,880	61,326
<b>2705000 DOH DIV HEALTH CARE FI</b>	13,277,682	11,551,879	0	11,551,879	49,325	4,772
<b>2706000 DOH MEDICAL ASSISTANCE</b>	78,956,404	86,532,546	0	86,532,546	963,480	92,352
<b>2706600 DOH HEALTH CLINICS UT</b>	168,455	165,027	0	165,027	65,096	11,417
<b>2706620 DOH FAMILY DENTAL ROLL</b>	498,183	802,457	0	802,457	286,467	15,580
<b>Agency Totals:</b>	<b>101,404,018</b>	<b>109,104,524</b>	<b>0</b>	<b>109,104,524</b>	<b>1,596,705</b>	<b>240,088</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 Agency receivables represent work done for universities throughout the State, and Capitol Hill improvements.

100% of the receivables are reported as collectable.

Receivables increased in FY05 \$424 K, 3.27%. The amount collected increased \$25.07 M, 51.95%. The amount past-due decreased 1.86 M, 93.93%. The amount past-due over 90 days decreased \$342 K, 100%.

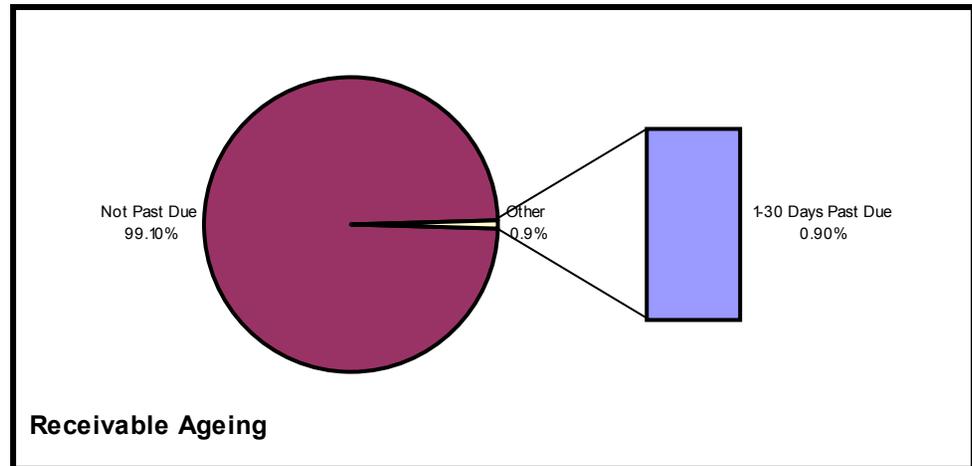
The Building Board meets all of the states Receivable Performance Measures.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$13,398,729	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$13,398,729	\$0	\$0

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
47	\$50,074,594.48	\$48,260,265.58	\$0.00



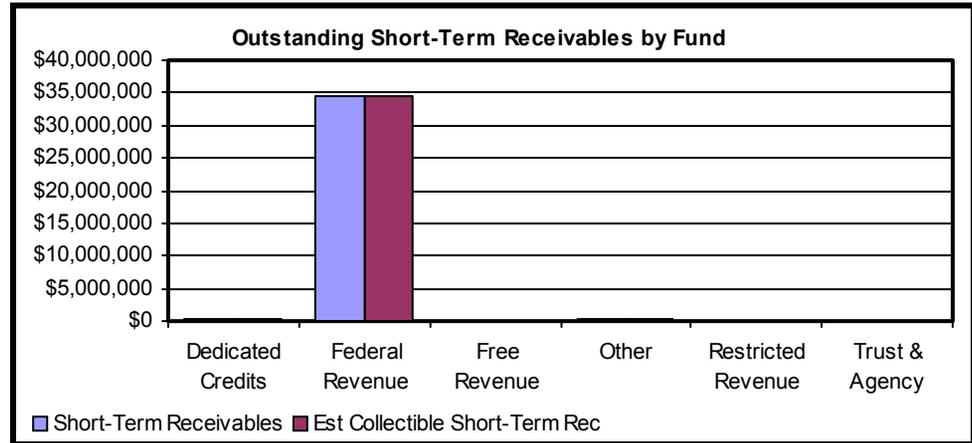
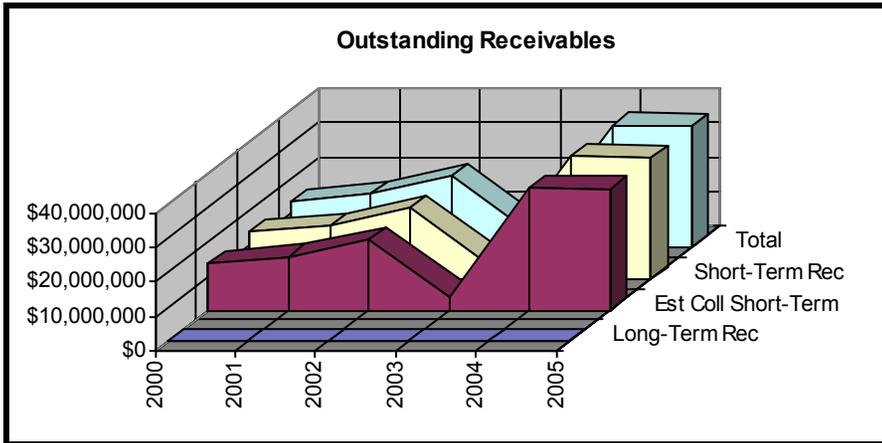
## *Summary of Building Board Construction Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>3003300 FCM CAPITOL HILL IMPRO</b>	12,887,467	13,387,176	0	13,387,176	120,533	0
<b>3003327 FCM 2003 GENERAL FUND</b>	16,607	0	0	0	0	0
<b>3003328 FCM 2004 GENERAL FUNDE</b>	0	11,554	0	11,554	0	0
<b>3003500 FCM OTHER AGENCIES FUN</b>	0	0	0	0	0	0
<b>3003750 FCM NATL GUARD FED FUN</b>	70,407	0	0	0	0	0
<b>Agency Totals:</b>	<b>12,974,481</b>	<b>13,398,729</b>	<b>0</b>	<b>13,398,729</b>	<b>120,533</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 exceed 5 of the State's 6 Receivable Performance Measures.

Receivables are primarily owed by the Federal Government and are reported at 100% collectible.

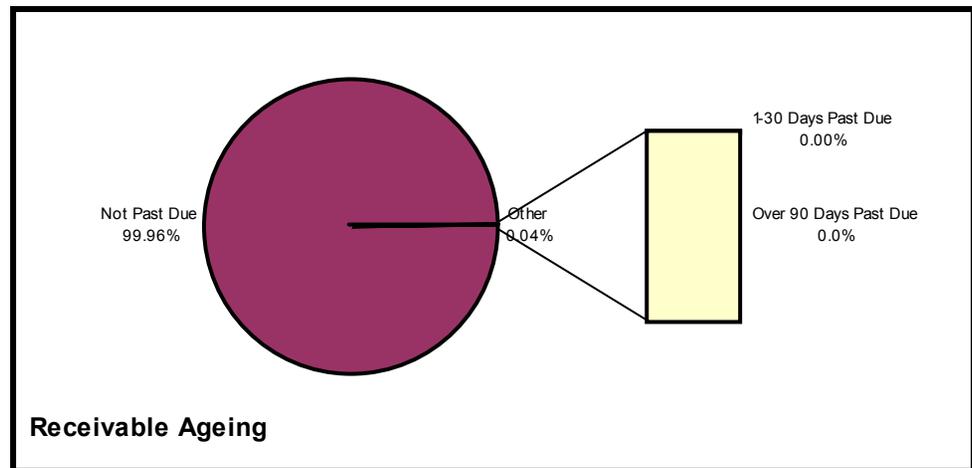
Receivables decreased \$451.2 K, 1.27%. The amount past due decreased \$21 K, 60.62%. The amount past-due over 90 days increased \$13 K, 1,555.23%

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$298,481	\$34,564,325	\$0	\$258,081	\$0	\$0
Est. Collectible Short-Term Rec.	\$298,481	\$34,564,325	\$0	\$258,081	\$0	\$0

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
92	\$331,869,744.30	\$332,302,861.78	\$0.00



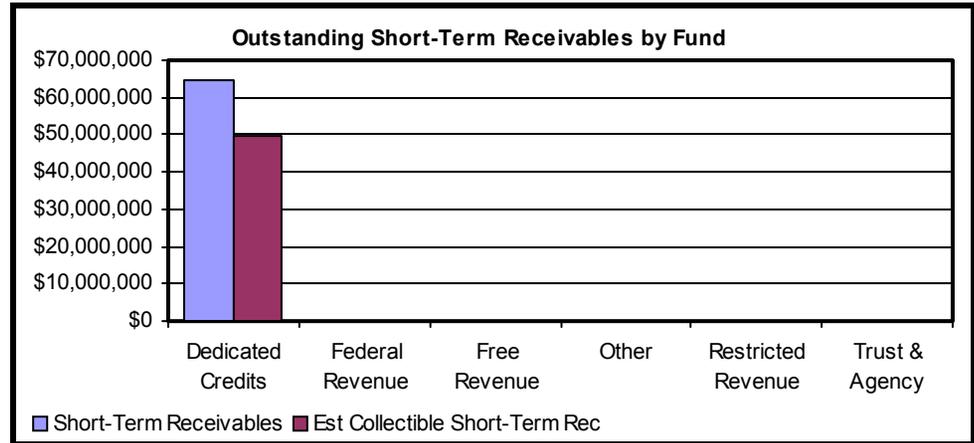
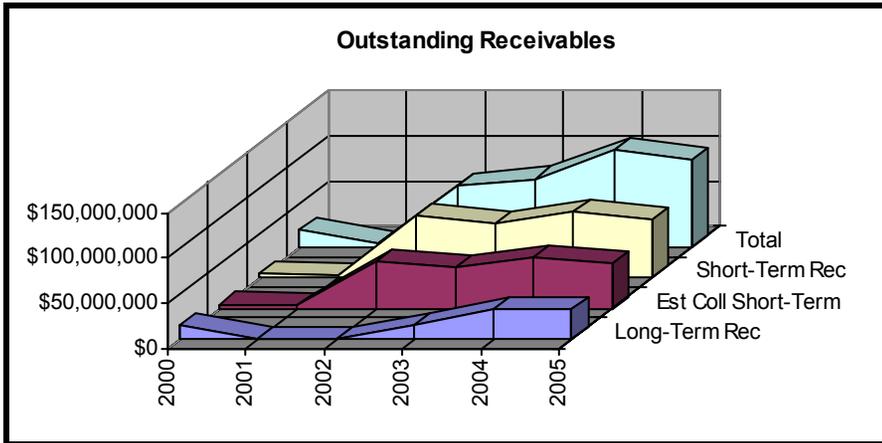
## *Summary of Board of Education Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>4004025 PED NUTRITION PROGRAMS</b>	4,441,745	3,714,140	0	3,714,140	0	0
<b>4004030 PED UTAH STATE OFC OF</b>	3,359,709	2,318,996	0	2,318,996	775	775
<b>4004099 PED UTAH STATE OFFICE</b>	27,450,739	28,530,765	0	28,530,765	105	15
<b>4004910 PED VISL HANDICPD BEP</b>	51	51	0	51	51	51
<b>4005099 PED DB UT SCH F/T DEAF</b>	319,869	556,934	0	556,934	13,079	13,079
<b>Agency Totals:</b>	<b>35,572,114</b>	<b>35,120,887</b>	<b>0</b>	<b>35,120,887</b>	<b>14,010</b>	<b>13,920</b>

## Summary of Department of Corrections Short-Term Receivables

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



**Comments:**

The State performance measures are not relevant for measuring progress made by Corrections in managing their receivables because of the nature of the debt and its perceived value by the debtors.

Receivables decreased \$8.6 M, 11.64%. The amount collected increased \$5.1 M, 39.37%. The amount past-due increased \$8.4 M, 11.51%. The amount past-due over 90 days decreased \$8.1 M, 11.66%

Receivable are generated by transfer of an offender from the court system to Corrections. Corrections does various task such as DNA testing that is added to the debt. AP&P and Board of Pardons may also effect the balance of the debt owed by increasing the amount of restitution or decreasing the amount of a fine.

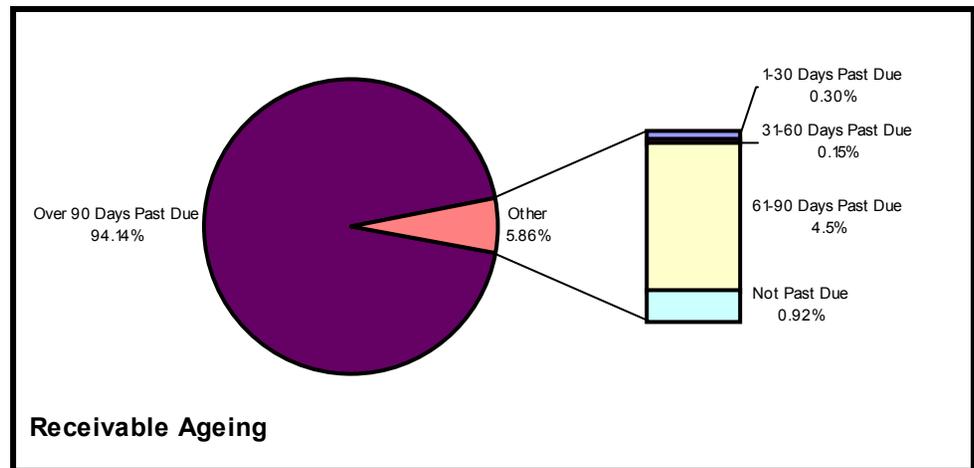
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
848	\$24,696,012.08	\$12,870,621.14	\$191,993.00

The allowance for doubtful accounts is reported at approximately 23% of the field operations balance.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$64,672,147	\$203,128	\$0	\$129,074	\$0	\$0
Est. Collectible Short-Term Rec.	\$49,440,042	\$203,128	\$0	\$129,074	\$0	\$0



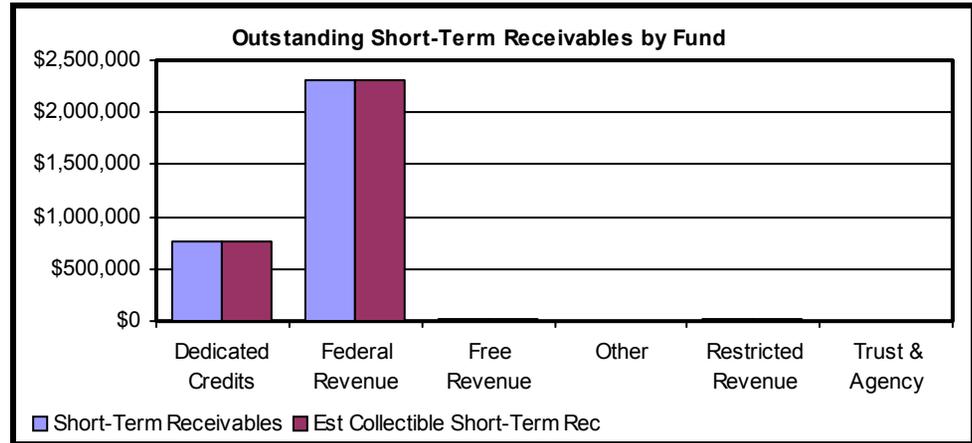
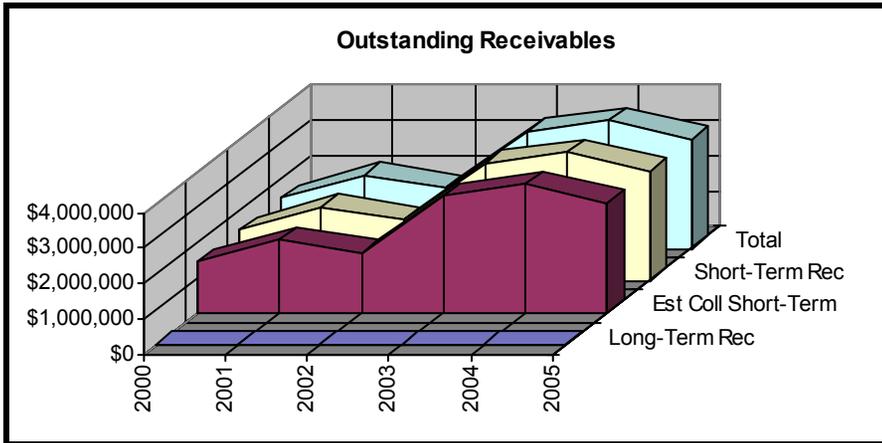
## *Summary of Department of Corrections Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>4100100 DOC PROGRAMS &amp; OPERATI</b>	292,212	238,126	0	238,126	124,333	12,502
<b>4101416 DOC AS ADMIN/FACILITIE</b>	0	0	0	0	0	0
<b>4102000 DOC DIV OF FIELD OPERA</b>	72,324,664	63,320,331	15,232,105	48,088,226	63,320,331	60,410,334
<b>4102971 DOC AP&amp;P TRANSITION</b>	0	0	0	0	0	0
<b>4103000 DOC DIV OF INSTITUTION</b>	62,383	60,723	0	60,723	60,723	60,723
<b>4105000 DOC DIO BUR OF CLINICA</b>	12,429	12,429	0	12,429	12,429	12,429
<b>4106000 DOC JAIL CONTRACTING</b>	0	4,720	0	4,720	0	0
<b>4106200 DOC JAIL REIMBURSEMENT</b>	300	0	0	0	0	0
<b>4107000 DOC DIV OF UT CORR IND</b>	876,162	1,368,021	0	1,368,021	886,286	698,677
<b>Agency Totals:</b>	<b>73,568,151</b>	<b>65,004,349</b>	<b>15,232,105</b>	<b>49,772,244</b>	<b>64,404,102</b>	<b>61,194,664</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 5 of 6 of the State's performance measures. The majority of the agency's outstanding receivables are multiple Federal Grants. Other receivables result from licenses, permits and fees issued by the Department.

Short-Term receivables have increased in FY05 by \$.33 M, 10.09%. Total past-due has increased \$94.09 K, 14.72%. Past-due Over 90 Days decreased \$15.39 K, 3.25%. The majority of the delinquency is from federal grants and is collectible.

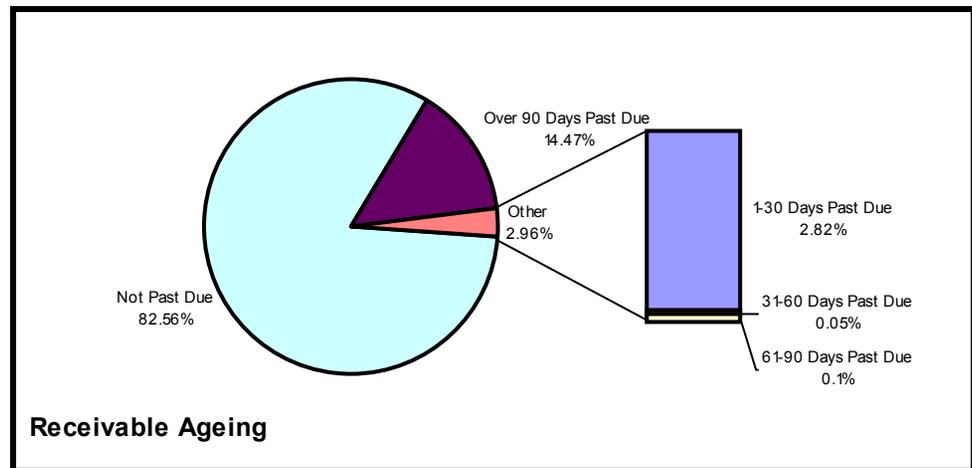
**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$759,421	\$2,303,057	\$22,971	\$0	\$18,604	\$0
Est. Collectible Short-Term Rec.	\$756,683	\$2,303,057	\$22,971	\$0	\$18,025	\$0

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
663	\$28,129,158.46	\$28,574,851.93	\$0.00

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



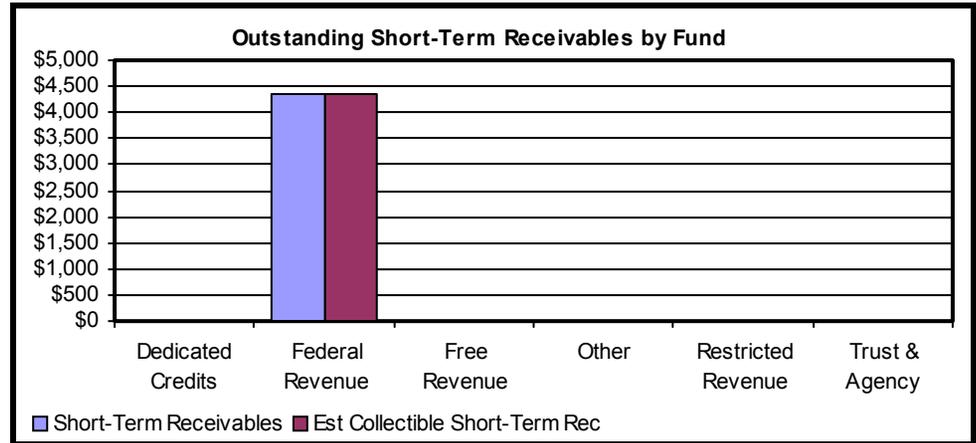
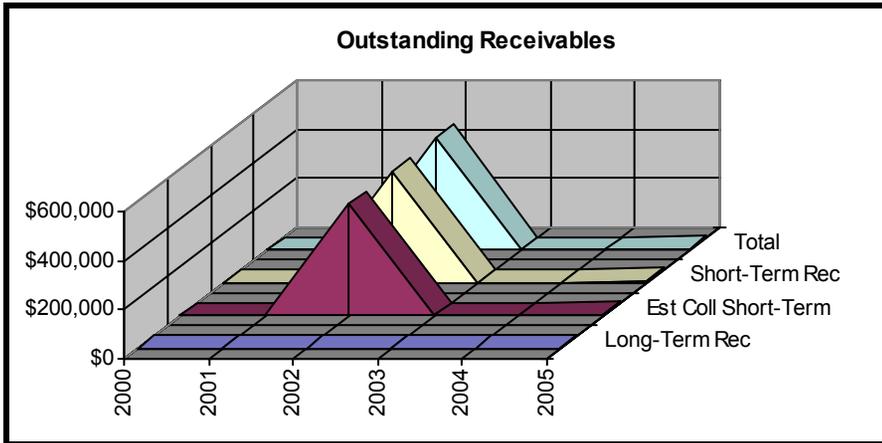
## *Summary of Dept Environmental Quality Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
4800800 DEQ DEQ APPROPRIATION	2,996,916	3,000,450	0	3,000,450	459,932	372,519
4801107 DEQ DEQ RESTRICTED FUN	0	840	0	840	0	0
4803081 DEQ DDW SRF LOANS	330,000	0	0	0	0	0
4804000 DEQ ERR DIV OF ENV RES	68,863	66,339	3,317	63,022	66,339	63,613
4804163 DEQ ERR VOL CLEANUP	0	6,188	0	6,188	179	0
4804810 DEQ ENV QLTY FEE & PAY	15,278	25,893	0	25,893	14,763	13,163
4804930 DEQ ERR HAZ SUB MIT FU	385	4,344	0	4,344	0	0
4807076 DEQ DWQ UNDRGRND WASTE	150	0	0	0	0	0
4807742 DEQ DWQ SRF CP ACT LN	237,510	0	0	0	0	0
<b>Agency Totals:</b>	<b>3,649,102</b>	<b>3,104,053</b>	<b>3,317</b>	<b>3,100,736</b>	<b>541,213</b>	<b>449,295</b>

## Summary of Board of Regents Short-Term Receivables

The Board oversees the establishment of policies and procedures, executive appointments, master planning, budget and finance, proposals for legislation, develops governmental relationships, and performs administrative unit and program approval for higher education for the State of Utah.



**Comments:**

During FY05 receivables increased \$4 K. The amount Collected increased by \$459 K, 36.57%. The amount past-due, and past-due over 90 increased \$4 K.

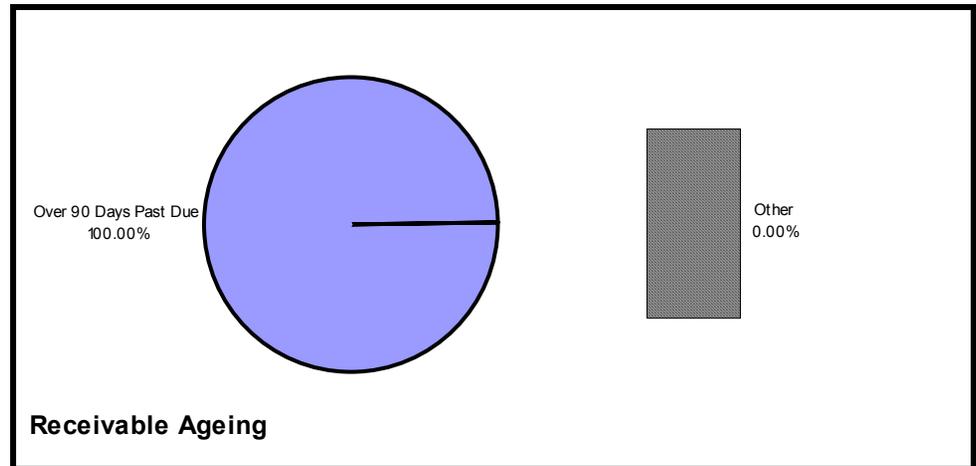
The Board of Regents meets 4 of 6 of the State's Receivables Performance Measures.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$4,333	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$4,333	\$0	\$0	\$0	\$0

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$1,260,214.36	\$1,255,881.36	\$0.00



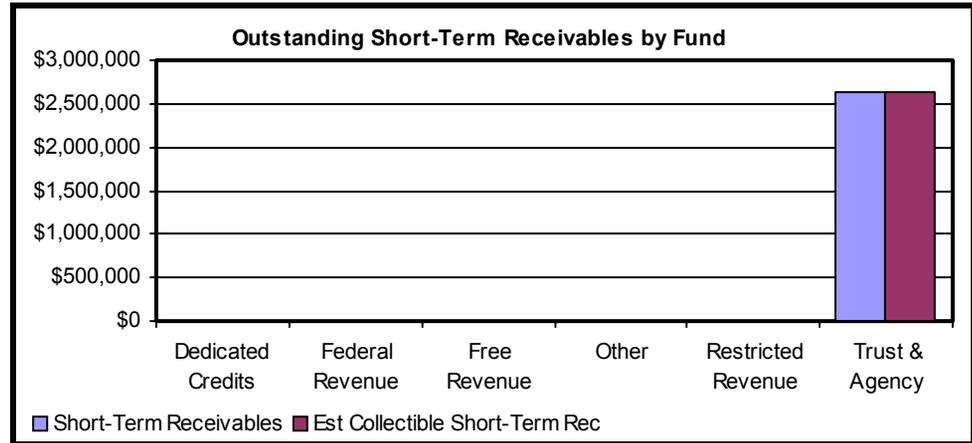
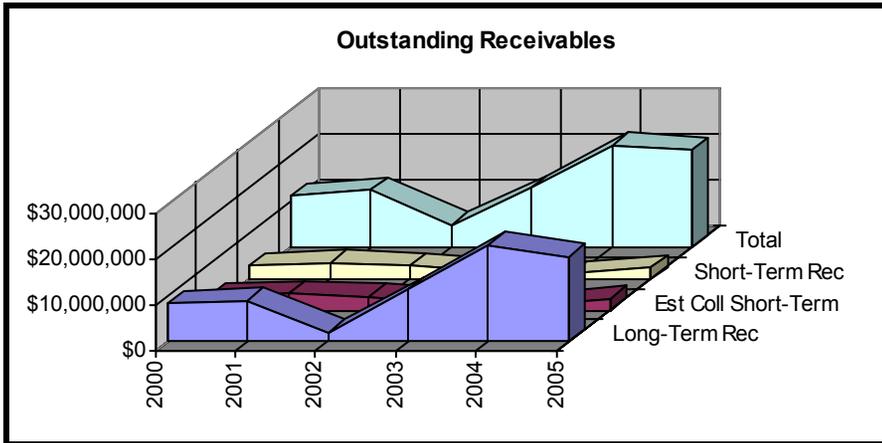
## *Summary of Board of Regents Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>5105100 REG SBR/STATEWIDE PROG</b>	0	4,333	0	4,333	4,333	4,333
<b>Agency Totals:</b>	<b>0</b>	<b>4,333</b>	<b>0</b>	<b>4,333</b>	<b>4,333</b>	<b>4,333</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.

Receivables increased in FY05 by \$1.37 M, 108.63%. The amount collected by the agency increased by \$752 K, 28.52%. No receivables are reported as past-due.

Collection of receivables is successfully performed by the agency.

The agency meets 5 of 6 receivable performance measures in FY05. The measure

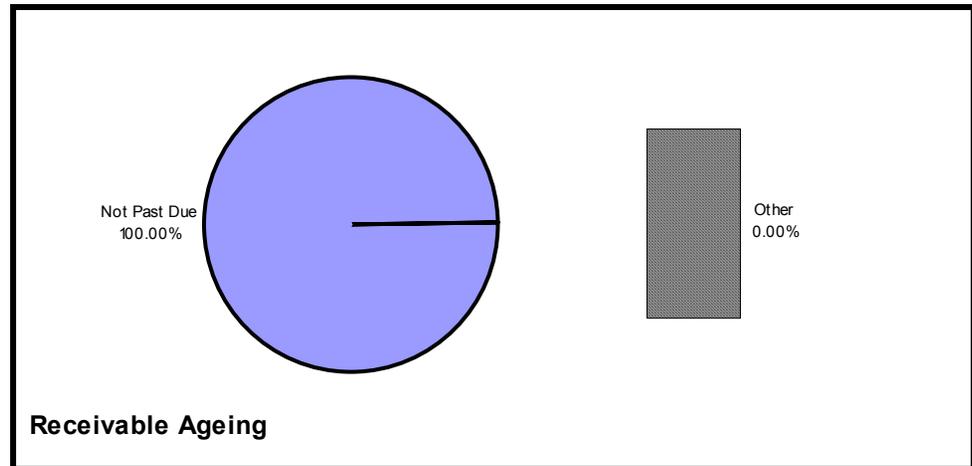
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
161	\$3,638,553.00	\$2,637,264.00	\$0.00

that was not met is Average Days to Collection. The formula used to calculate this measure is not meaningful to this agency. According to the agency receivables are collected within 30 days of the due date. The receivables are billed a year in advance. So the average days to collection can be high, but if payment is received in under one year, the account is current.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$267	\$2,627,941
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$267	\$2,627,941



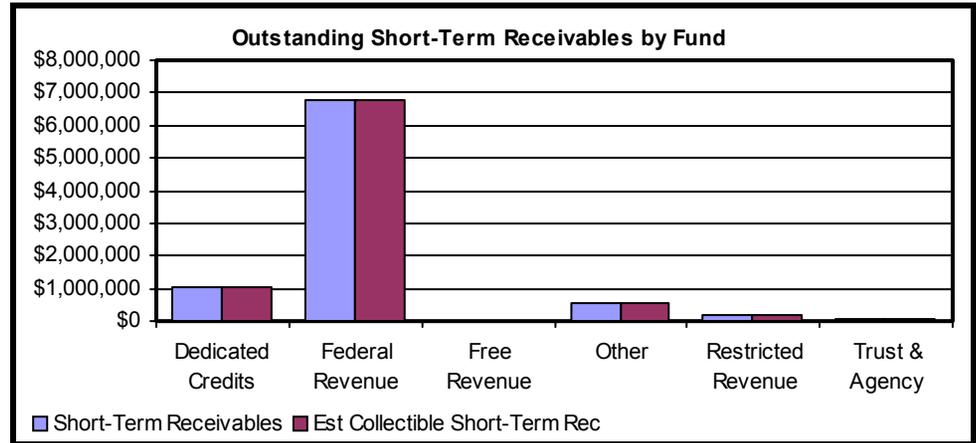
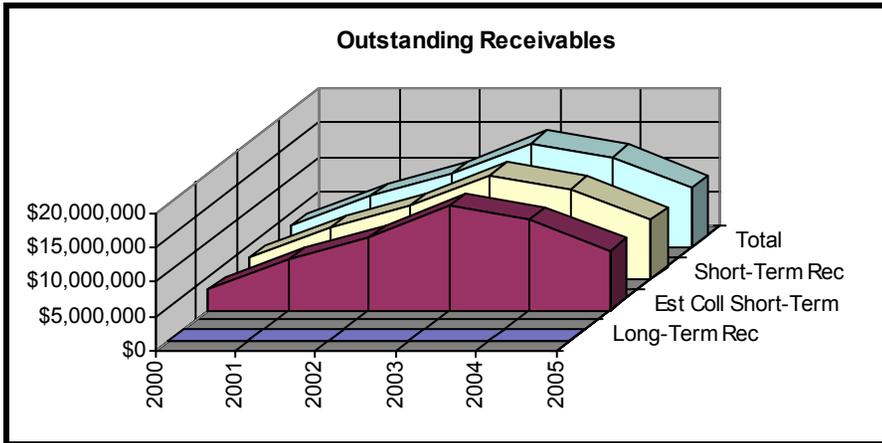
## *Summary of School & Inst Trust Lands Admn Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>5501000 TLA TRUST LANDS ADMINI</b>	1,259,724	2,627,941	0	2,627,941	0	0
<b>5505070 TLA OHV REVENUE</b>	0	267	0	267	0	0
<b>Agency Totals:</b>	<b>1,259,724</b>	<b>2,628,208</b>	<b>0</b>	<b>2,628,208</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 exceed the State's performance measures in 5 out of 6 categories.

In FY05 receivables decreased by \$4.4 M, 33.84%. The amount collected by the agency decreased \$4.4 M, 12.77%. The amount past-due decreased \$3.7 M, 91.95%. The amount over 90 days past-due decreased \$2.1 M, 88.34%.

The majority of receivables are due from the Federal Government and considered 100% collectible.

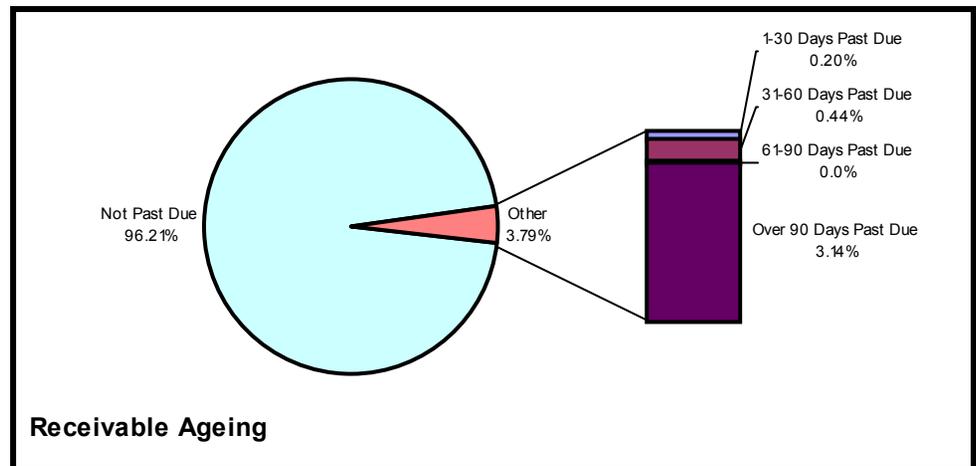
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
667	\$30,057,619.82	\$34,432,321.31	\$0.00

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

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$1,044,761	\$6,792,295	\$0	\$574,846	\$210,771	\$32,982
Est. Collectible Short-Term Rec.	\$1,044,761	\$6,792,295	\$0	\$574,846	\$210,771	\$32,982



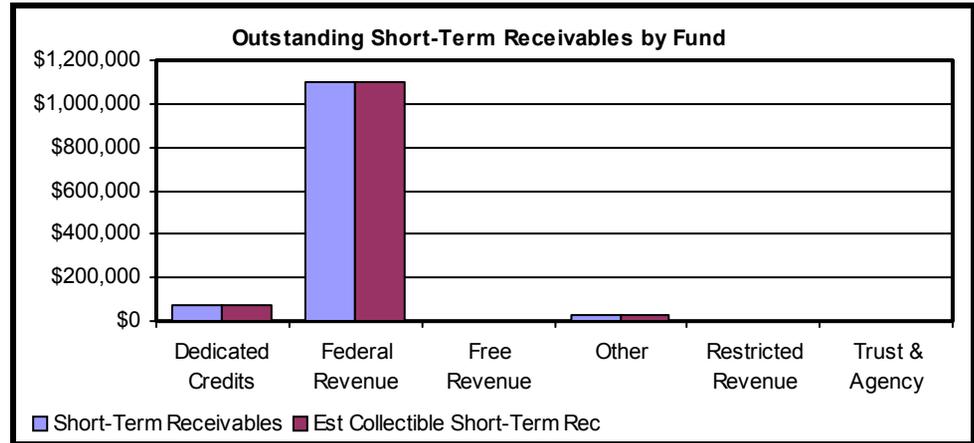
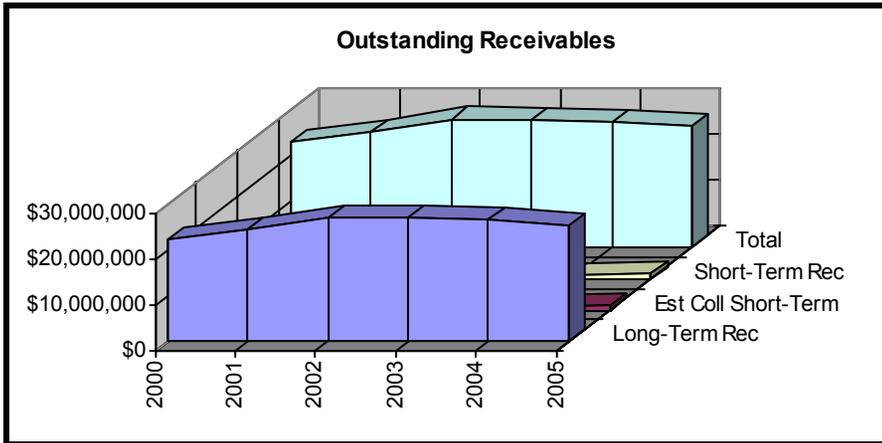
## *Summary of Natural Resources Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>5600100 DNR ADMINISTRATION</b>	304,444	174,947	0	174,947	2,027	2,027
<b>5600800 DNR INTERNAL SERVICE F</b>	70	272	0	272	0	0
<b>5601000 DNR FFL FORESTRY, FIRE</b>	6,079,446	4,690,203	0	4,690,203	270,235	236,867
<b>5602000 DNR OGM OIL, GAS, MINI</b>	329,501	317,748	0	317,748	0	0
<b>5603000 DNR UGS UTAH GEOLOGICA</b>	202,663	216,022	0	216,022	24,317	1,660
<b>5604000 DNR DPR PARKS &amp; RECREA</b>	19,341	45,932	0	45,932	26	26
<b>5605000 DNR DWR WILDLIFE</b>	5,618,917	2,880,100	0	2,880,100	5,132	5,132
<b>5606000 DNR WATER RESOURCES</b>	105,178	42,980	0	42,980	241	1
<b>5606300 DNR WRT WATER RIGHTS</b>	170,601	32,982	0	32,982	0	0
<b>5609250 DNR DPR PARKS-RESTRCTD</b>	0	10,714	0	10,714	6,175	6,175
<b>5609300 DNR WLDFL RESTRICTED R</b>	190,002	153,653	0	153,653	11,733	11,724
<b>5609350 DNR WATER RESOURCES OT</b>	63,506	90,103	0	90,103	8,100	8,100
<b>Agency Totals:</b>	<b>13,083,670</b>	<b>8,655,656</b>	<b>0</b>	<b>8,655,656</b>	<b>327,985</b>	<b>271,711</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:**

Receivables increased \$356 K, 42.51%. The amount collected in FY04 exceeded the amount collected in FY05 by \$242 K, 5.90%. The amount past due increased \$60 K, 236.72%. Receivables over 90 days past-due increased \$52.9 K, 520.67%. All receivables are reported as collectible.

The receivables are from federal grants, licenses, fees and permits.

Collection of receivables is performed by agency and division staff.

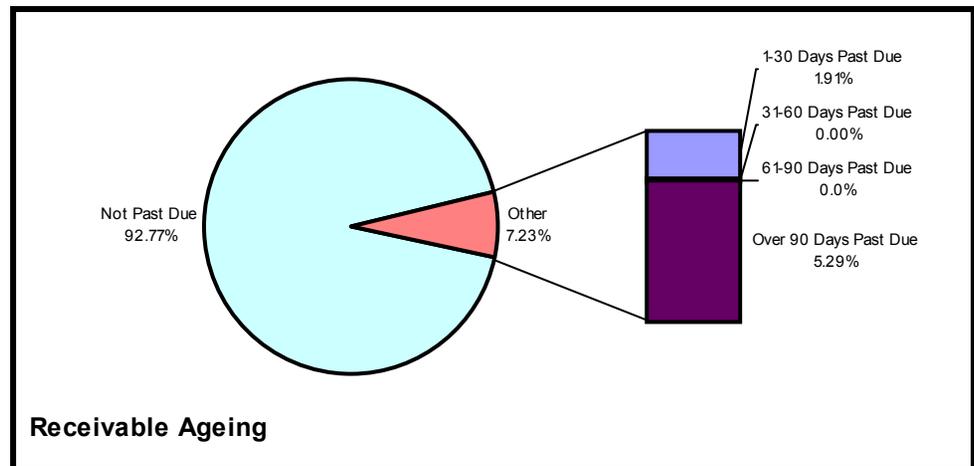
The agency has met 4 of 6 of the State's Receivable Performance Goals for FY05.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$70,635	\$1,097,822	\$0	\$26,128	\$0	\$0
Est. Collectible Short-Term Rec.	\$70,635	\$1,097,822	\$0	\$26,128	\$0	\$0

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
274	\$4,463,422.21	\$4,104,542.91	\$0.00

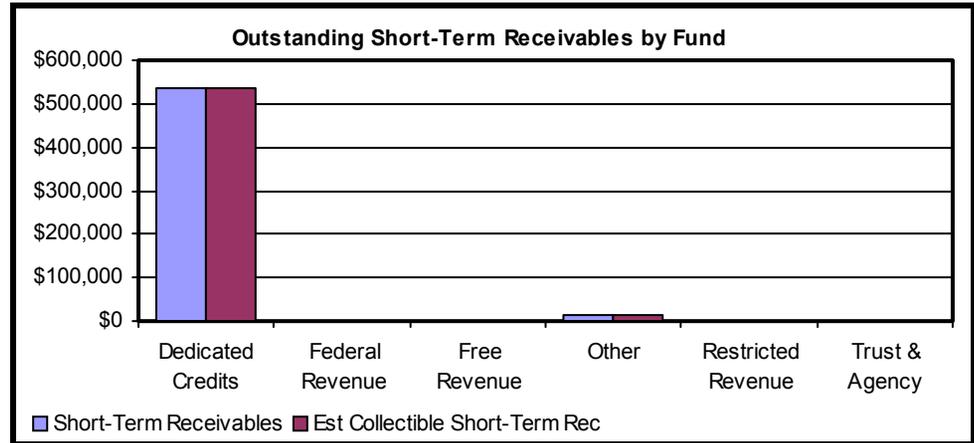
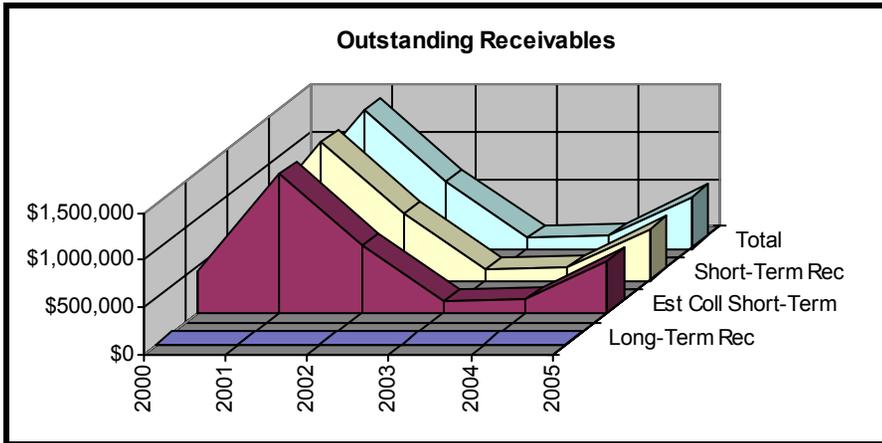


**Summary of Department of Agriculture and Foods Short-Term Receivables**  
*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>5701000 DAG ADM ADMINISTRATION</b>	59,626	57,077	0	57,077	3,663	3,663
<b>5702000 DAG DHM CHEMISTRY LAB</b>	11,326	15,452	0	15,452	662	662
<b>5703000 DAG ANI ANIMAL INDUSTR</b>	252,406	225,598	0	225,598	58,294	58,064
<b>5704000 DAG PLT PLANT INDUSTRY</b>	300,127	564,567	0	564,567	3,238	300
<b>5705000 DAG REG REGULATORY SER</b>	61,533	69,506	0	69,506	231	211
<b>5705710 DAG REG EGG &amp; POULTRY</b>	30	260	0	260	140	140
<b>5706000 DAG ENH MKTING/ENHANCE</b>	153,223	262,123	0	262,123	20,100	100
<b>Agency Totals:</b>	<b>838,272</b>	<b>1,194,584</b>	<b>0</b>	<b>1,194,584</b>	<b>86,328</b>	<b>63,141</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.



**Comments:**

The Administrative Section of Workforce Services does a good job in managing their receivables. They exceed the State's performance measures in 5 of 6 categories. The receivables result from contracts with counties and school districts to provide employment information and services. All receivables are considered collectible.

Receivables increased \$410 K, 295.74%. The amount collected in FY05 increased \$23.7 M over FY04. The amount past-due increased \$21.7 K, 280.5%. The amount over 90 days past-due increased from \$0 in FY04 to \$16.7 K in FY05. 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.

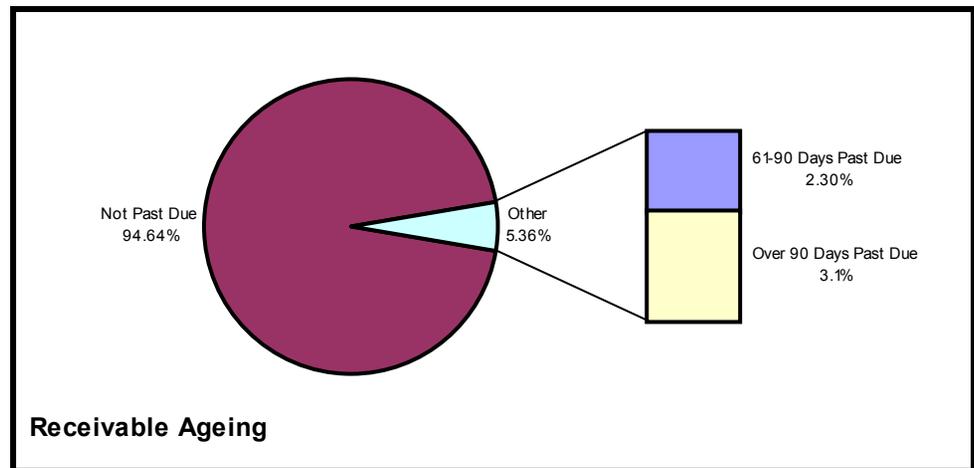
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
34	\$359,421,317.23	\$359,004,590.85	\$0.00

The cost of collection is not provided by the agency.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$536,228	\$591	\$0	\$11,888	\$0	\$0
Est. Collectible Short-Term Rec.	\$536,228	\$591	\$0	\$11,888	\$0	\$0



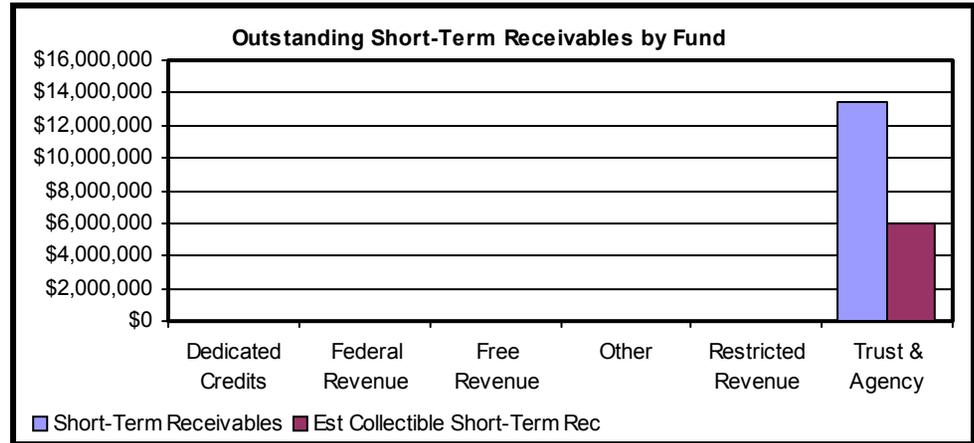
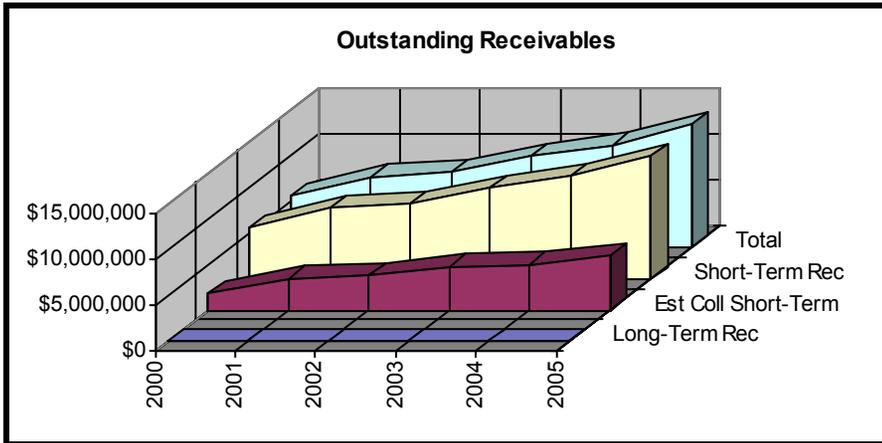
## *Summary of Dept of Workforce Services Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>6002000 DWS DIVISION II</b>	7,396	0	0	0	0	0
<b>6003000 DWS DIVISION III</b>	5,460	311	0	311	311	311
<b>6005000 DWS CLIENT SERVICE ROL</b>	8,944	439	0	439	0	0
<b>6006000 DWS EXECUTIVE DIRECTOR</b>	450	11,138	0	11,138	129	0
<b>6007000 DWS REVENUE</b>	116,403	536,819	0	536,819	28,965	16,465
<b>Agency Totals:</b>	<b>138,653</b>	<b>548,707</b>	<b>0</b>	<b>548,707</b>	<b>29,405</b>	<b>16,776</b>

## Summary of 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.



**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.

Receivables increased in FY05 by \$2.27 M, 20.42%. The amount collected by the agency increased in FY2005 by \$3.44 M, 24.92%. The amount past-due increased by \$2.27 M, 20.42%. The amount past-due over 90 days increased \$2.03 M, 22.75%.

The agency did not meet any of the State's 6 Receivable Performance Measures. However, this is due to the classification of what is considered a receivable.

**FY2005 Receivables**

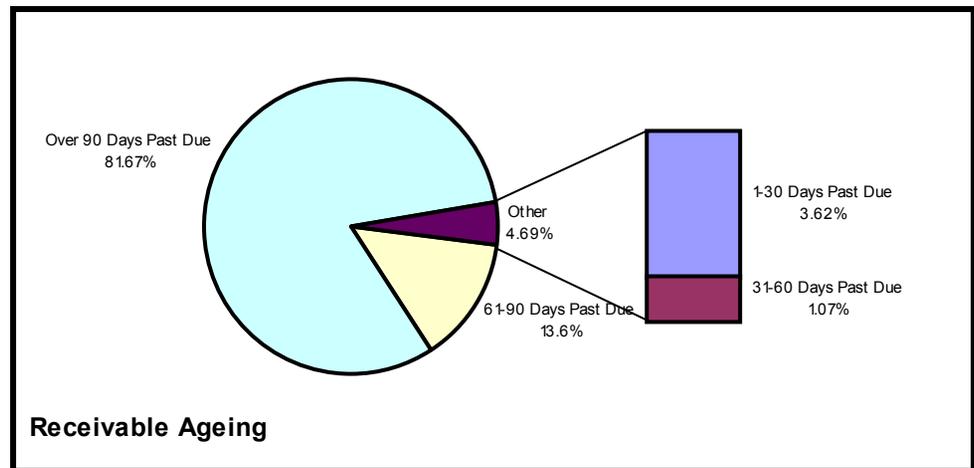
# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
10,710	\$17,736,990.00	\$13,820,661.00	\$0.00

WFS Employer receivables meet all Federal Standards. Over 90% of employers report and pay quarter unemployment insurance to the agency. These payments are not classified as receivables and therefore are not reported as such.

A new computer module (CATS) is being developed to better track the receivables,

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$13,406,458
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$6,024,501



## *Summary of Unemployment Insurance Contributions Short-Term Receivables*

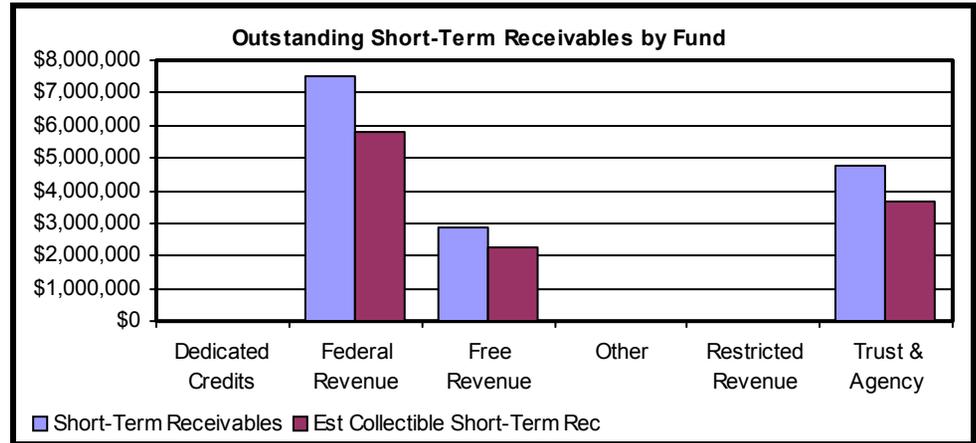
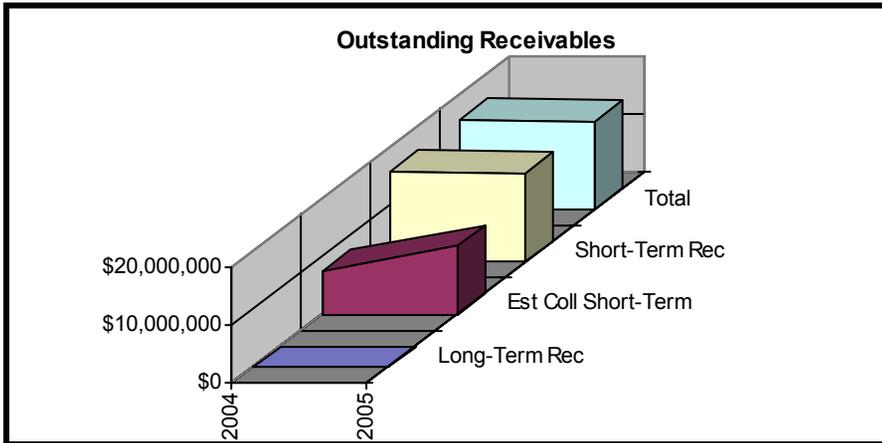
*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>6011330 DWS UNEMPLOYMENT INSUR</b>	11,132,622	13,406,458	7,381,957	6,024,501	13,406,458	10,949,430
<b>Agency Totals:</b>	<b>11,132,622</b>	<b>13,406,458</b>	<b>7,381,957</b>	<b>6,024,501</b>	<b>13,406,458</b>	<b>10,949,430</b>

and to automate Benefit Overpayments outsourcing through OSDC to third party collection vendors.

## Summary of DWS Public Assistance 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 Department of Workforce Services administers the Act



**Comments:**

Receivables in the Public Assistance Unit of the Unemployment Insurance Division are created when recipients fail to pay their public assistance amounts back to the agency when claimants misrepresent their eligibility for public assistance benefits.

Receivables decreased in FY05 by \$3.5 K, 2.24%. The amount collected by the agency increased in FY2005 by \$4.19 K, 21.23%. The amount past-due increased by \$3.48 K, 2.3%. The amount past-due over 90 days increased \$15 K, .16%.

The division's receivables are reported to OSDC by Human Services-ORS. The division met one of the State's 6 Performance Measure Goals for 2005.

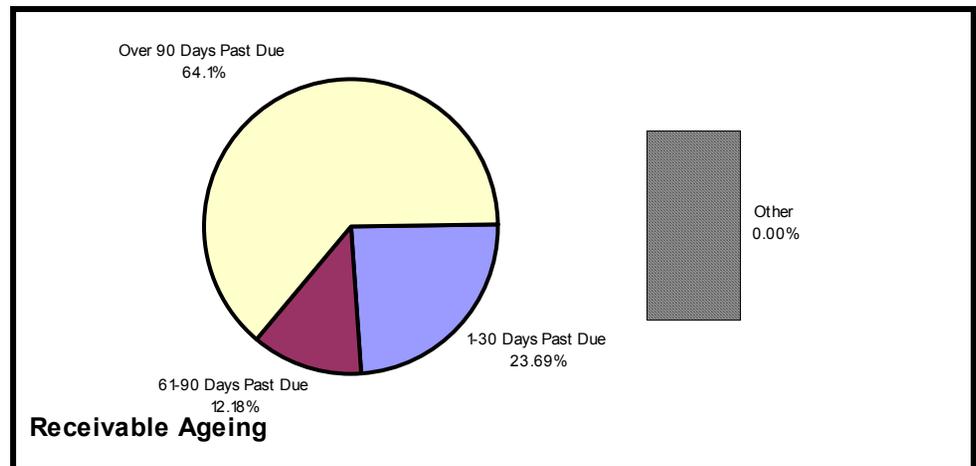
**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$7,508,659	\$2,894,941	\$0	\$0	\$4,780,323
Est. Collectible Short-Term Rec.	\$0	\$5,803,289	\$2,237,441	\$0	\$0	\$3,694,614

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
11,064	\$2,458,938.00	\$1,977,140.00	\$0.00

However, Utah remains a leader in unemployment insurance operation according to Federal UI standards.



## *Summary of DWS Public Assistance Short-Term Receivables*

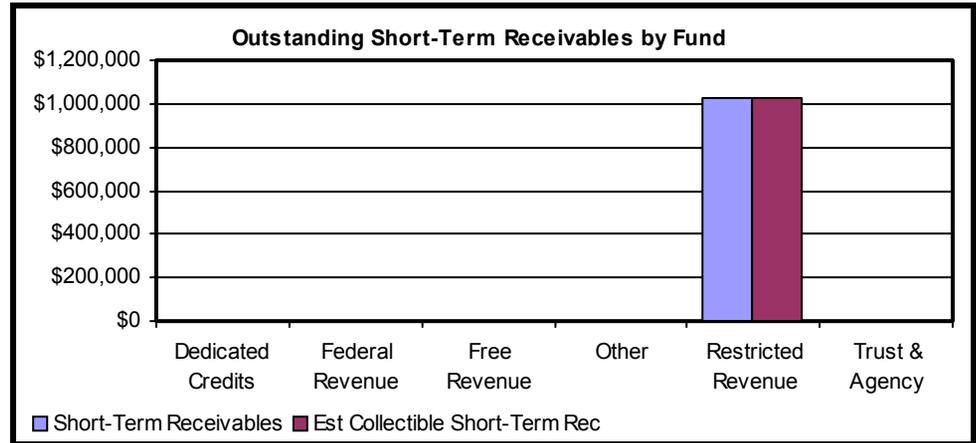
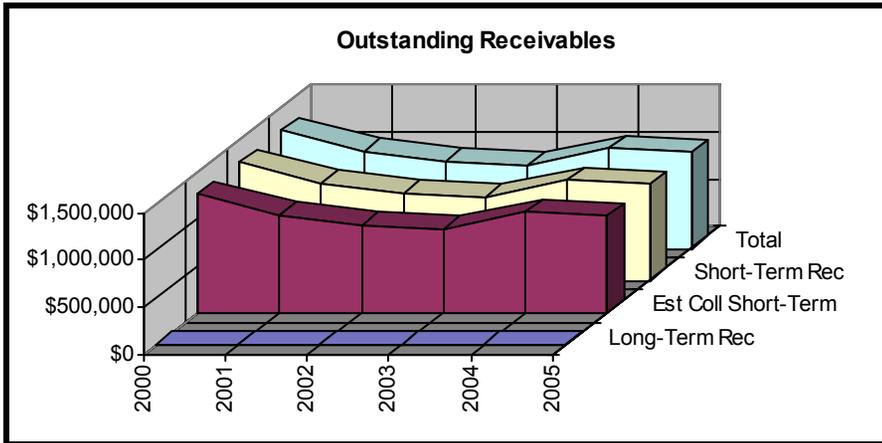
*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>6021145 DWS PA COLLECTIONS</b>	15,532,604	15,183,923	3,448,579	11,735,344	15,183,923	9,737,256
<b>Agency Totals:</b>	<b>15,532,604</b>	<b>15,183,923</b>	<b>3,448,579</b>	<b>11,735,344</b>	<b>15,183,923</b>	<b>9,737,256</b>

OSDC will contact this agency and discuss outsourcing the past-due over 90 day accounts.

## 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 meets the State's performance measures in 5 of the 6 categories, same as in FY04.

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 sales of alcoholic beverages to package stores and claims against suppliers for damaged goods.

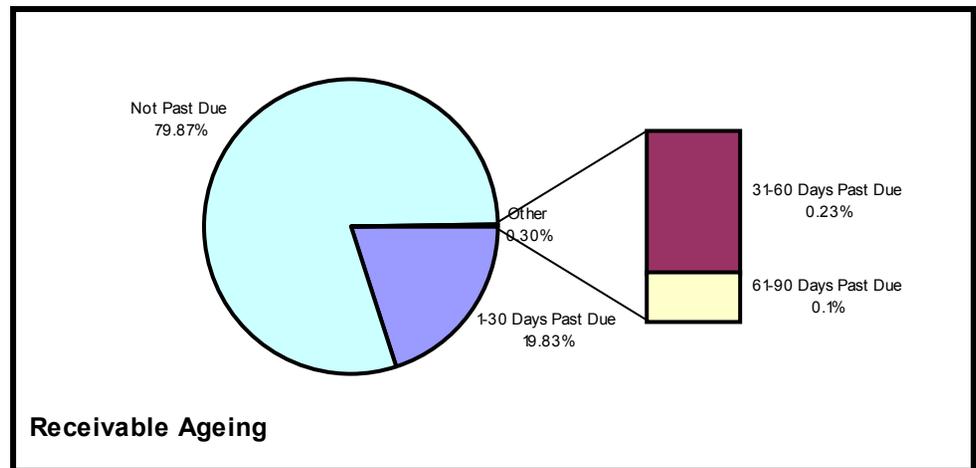
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
49	\$11,564,030.00	\$11,602,481.00	\$0.00

ABC receivables decreased by \$38 K, 3.61%. The amount collected increased in FY05 by \$2.88 M, 24.83%. The amount past due decreased \$58 K, 22.21%. The amount over 90 days past-due remains at \$0.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$1,025,609	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$1,025,609	\$0



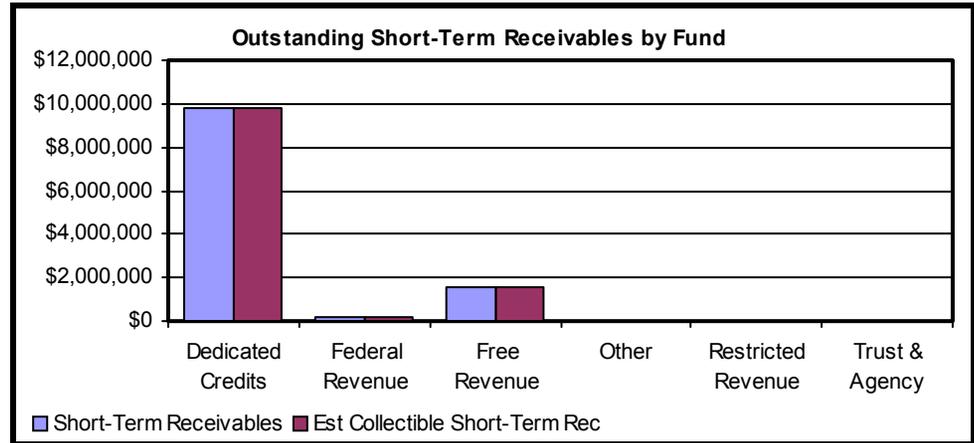
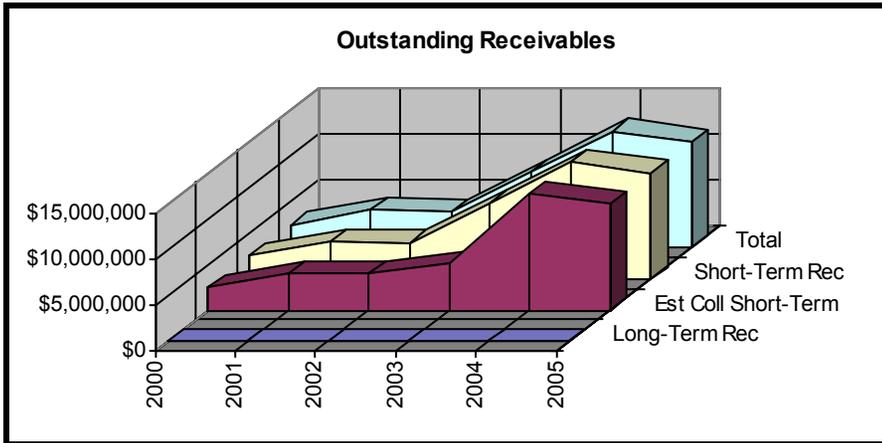
## *Summary of Alcoholic Beverage Control Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>6500001 ABC ALCOHOLIC BEV CONT</b>	1,064,060	1,025,609	0	1,025,609	206,502	0
<b>Agency Totals:</b>	<b>1,064,060</b>	<b>1,025,609</b>	<b>0</b>	<b>1,025,609</b>	<b>206,502</b>	<b>0</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 receivables performance measures in FY05. Receivables decreased in FY05 \$9.21 K, 38.89%. Collections increased \$5.6 M, 54.93% Past-due receivables decreased \$1.4 M, 12.61%. Past-due over 90 days decreased \$1.8 M, 18.18%.

Receivables are created when the Labor Commission issues a penalty or fine.

Traditionally these accounts have been slow to pay.

OSDC continues collection efforts on Uninsured Employer Accounts utilizing the Attorney General's Office.

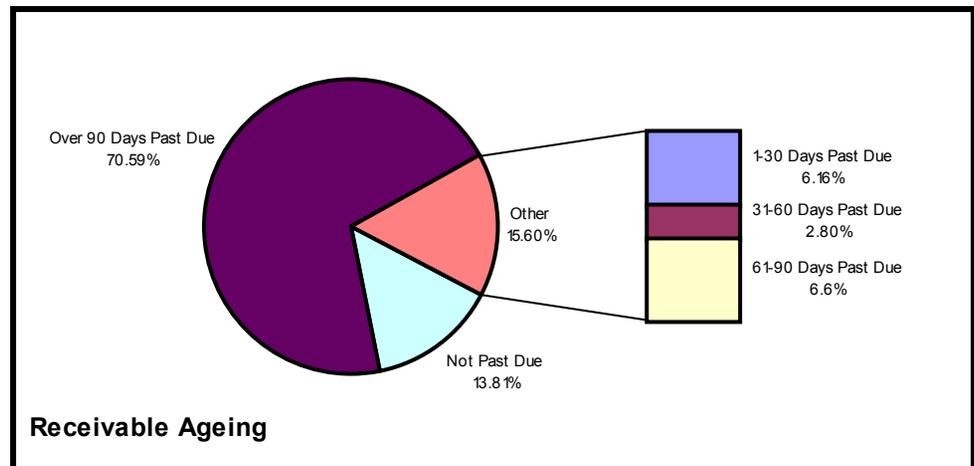
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
3,136	\$9,349,310.26	\$10,313,975.77	\$0.00

Labor Commission Anti-Discrimination has not been reported accurately in FY05. By the end of the third quarter FY06, new accounts will be placed into FINET for tracking.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$9,826,241	\$149,380	\$1,533,137	\$4,515	\$0	\$0
Est. Collectible Short-Term Rec.	\$9,826,241	\$149,380	\$1,533,137	\$4,515	\$0	\$0



## *Summary of Labor Commission Short-Term Receivables*

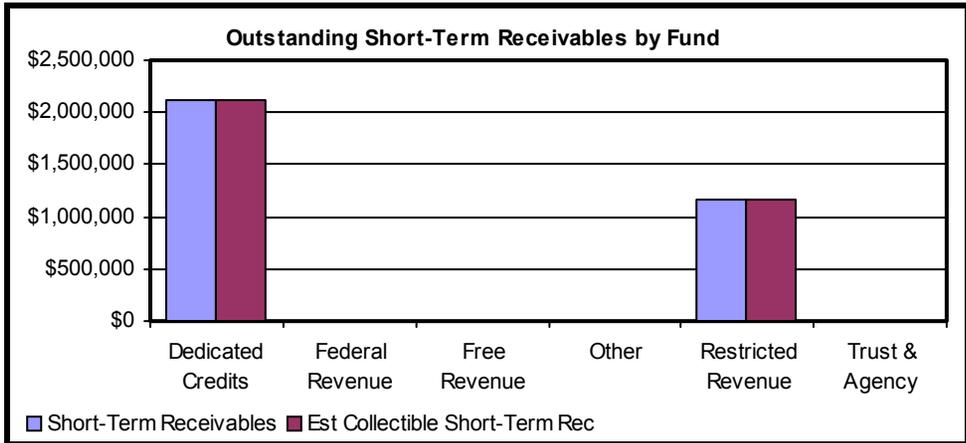
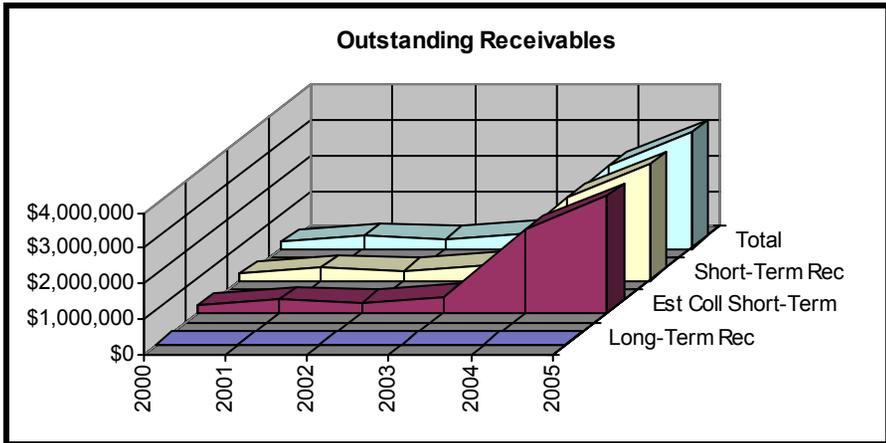
*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>6606610 LBR ADMINISTRATIVE SER</b>	1,599,908	1,382,433	0	1,382,433	1,350,408	1,262,583
<b>6606620 LBR SAFETY</b>	4,772	4,515	0	4,515	3,602	1,887
<b>6606630 LBR ANTIDISCRIMINATION</b>	32	0	0	0	0	0
<b>6606640 LBR INDUSTRIAL ACCIDEN</b>	5	0	0	0	0	0
<b>6606660 LBR UT OCCUP. SAFETY &amp;</b>	0	149,380	0	149,380	0	0
<b>6606692 LBR UNINSURED EMPLOYER</b>	10,909,573	9,826,241	0	9,826,241	8,493,772	6,822,361
<b>6607810 LBR FRE FEES OF STATE</b>	167,442	150,704	0	150,704	75,641	40,461
<b>Agency Totals:</b>	<b>12,681,731</b>	<b>11,513,273</b>	<b>0</b>	<b>11,513,273</b>	<b>9,923,422</b>	<b>8,127,292</b>

The "Free Fees of State" are Antidiscrimination and industrial accident and OSHA receivables.

## 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 2 of the State's 6 accounts receivable performance goals for FY05. Receivables increased \$.92 M, 38.89%. Collections increased in FY05 by \$35 K, 33.52% over FY04. Past-due receivables increased \$.92 M, 39.10%. Past-due over 90 days increased \$2.14 M, 229.02%. The increase in receivables over 90 days past-due is attributable to an accumulation of line items that should have been written off in prior year(s). These items will be written-off in fiscal year 2006.

However, most of the departments within the agency are doing a good job managing and collecting receivables. This would include write-offs and keeping their receivables clean. The only divisions to have a significant increase in over 90 days past-due are the SIE-Securities and Consumer Protection.

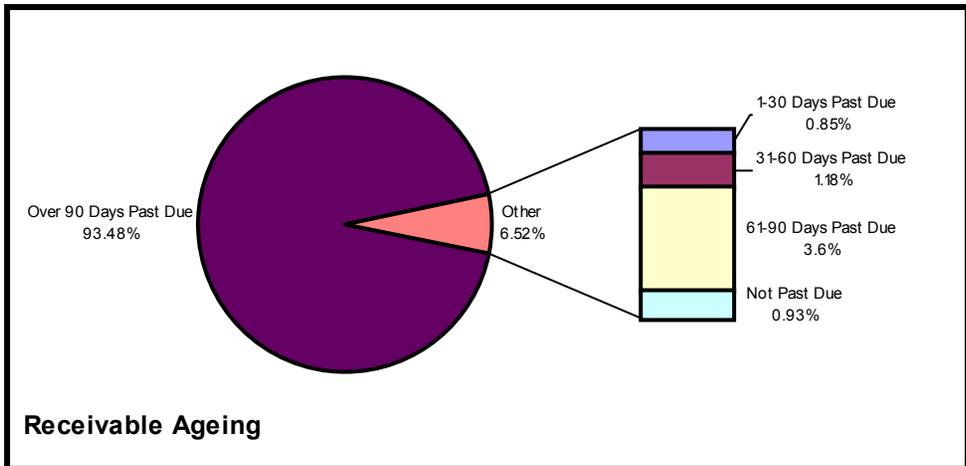
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
927	\$1,099,888.00	\$107,372.54	\$0.00

Most fines are paid at the time of judgment. Those that are not paid make up the receivable balance. It appears that the Department of Commerce is not coding payments to the receivables properly. OSDC will follow up to see if we can help.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$2,122,085	\$0	\$0	\$0	\$1,169,222	\$0
Est. Collectible Short-Term Rec.	\$2,122,085	\$0	\$0	\$0	\$1,169,222	\$0



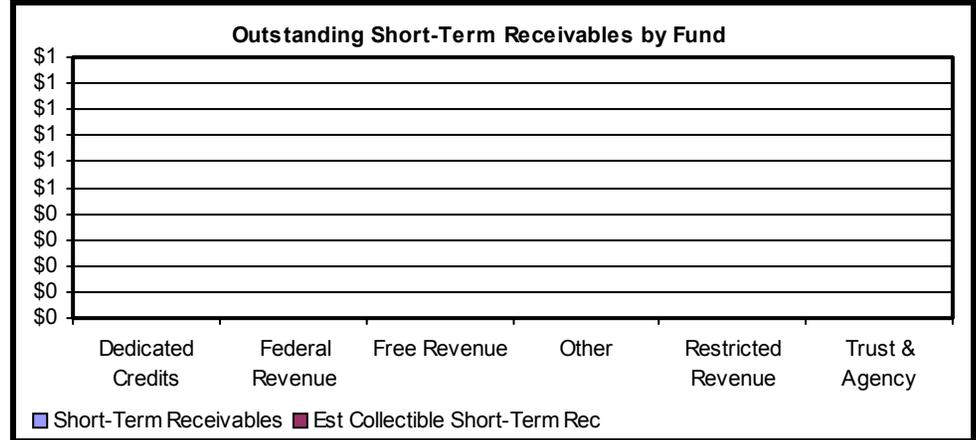
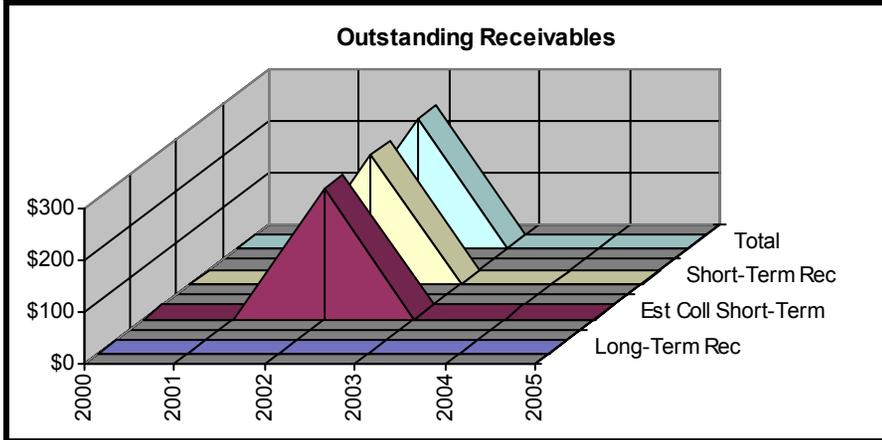
## *Summary of Department of Commerce Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>6700100 CRC CSF-COMMERCE SERVI</b>	130,033	177,068	0	177,068	164,611	154,178
<b>6701000 CRC GENERAL REGULATION</b>	645	1,078	0	1,078	882	649
<b>6702920 CRC DOPL-LIEN RECOVERY</b>	1,510	1,065	0	1,065	1,065	965
<b>6702940 CRC DOPL-LANDSCAPE ARC</b>	950	950	0	950	950	950
<b>6702950 CRC DOPL PHYSICIANS E/</b>	3,500	3,500	0	3,500	3,500	3,500
<b>6702970 CRC NURSES EDUCATION &amp;</b>	1,187	2,000	0	2,000	2,000	2,000
<b>6702990 CRC COSMET/BARBER ED &amp;</b>	400	1,549	0	1,549	1,549	1,349
<b>6703910 CRC SIE-SECURITIES INV</b>	681,000	1,004,700	0	1,004,700	1,004,700	999,700
<b>6704910 CRC C/P-CONSUMER PROTC</b>	1,550,379	2,098,976	0	2,098,976	2,081,176	1,913,086
<b>6706900 CRC RE-REAL ESTATE EDU</b>	39	0	0	0	0	0
<b>6706910 CRC R/E-EDUCATION AND</b>	4	61	0	61	13	1
<b>6706990 CRC RE-RESIDENTIAL MOR</b>	72	360	0	360	324	180
<b>Agency Totals:</b>	<b>2,369,719</b>	<b>3,291,307</b>	<b>0</b>	<b>3,291,307</b>	<b>3,260,770</b>	<b>3,076,558</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 a great job in managing and collecting their receivables. They exceed all of the State's performance measures.

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. The agency has no receivables at the end of FY05.

**Short-Term Receivables by Fund Detail - 2005 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

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$3,812,817.00	\$3,812,367.00	\$0.00

All receivables are collected by agency staff.

**Receivable Ageing**

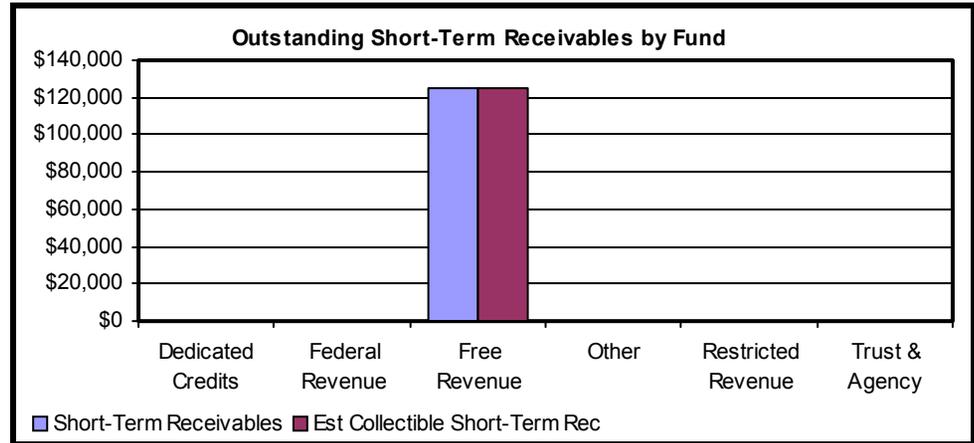
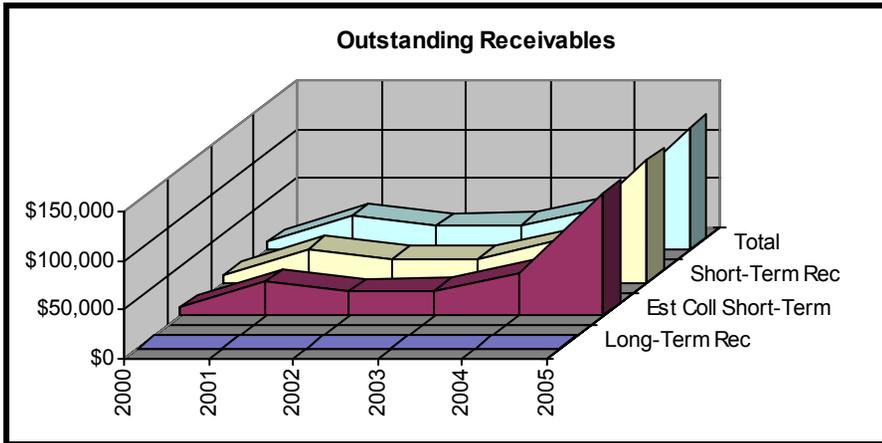
## *Summary of Financial Institutions Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>6806810 FI- ADMINISTRATION</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



**Comments:**

The Department of Insurance met 2 of the 6 receivable performance measures for FY05.

Receivables increased \$81.9 K, 188.41% in FY05. The amount collected in FY05 exceeded amount collected in FY04 by \$49 K, 16.45%. The amount past-due in FY05 increased \$78.8 K, 275.18% over FY04. The amount past-due over 90 days increased \$53.0 K, 396.26%.

Receivables reported are comprised of fees for periodic examinations of insurance companies for compliance with state regulations.

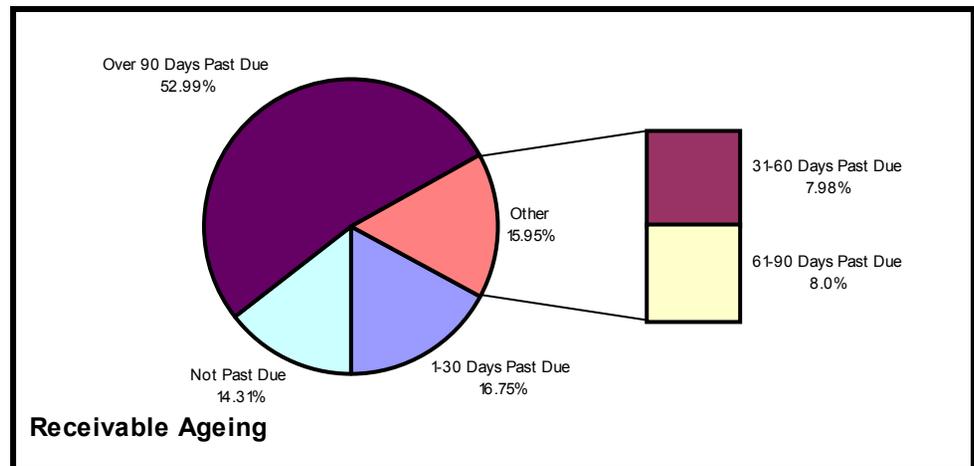
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
26	\$404,417.00	\$298,516.11	\$0.00

Collection of receivables is performed by Agency staff.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$0	\$125,368	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$125,368	\$0	\$0	\$0



## *Summary of Insurance Department Short-Term Receivables*

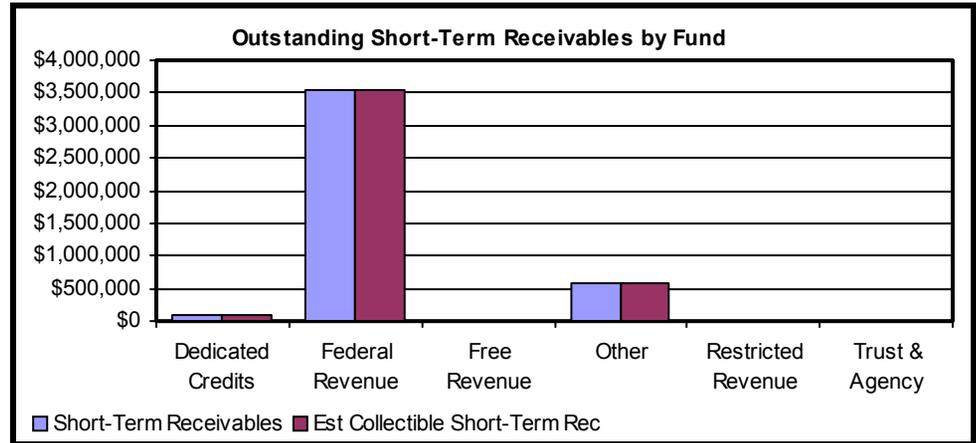
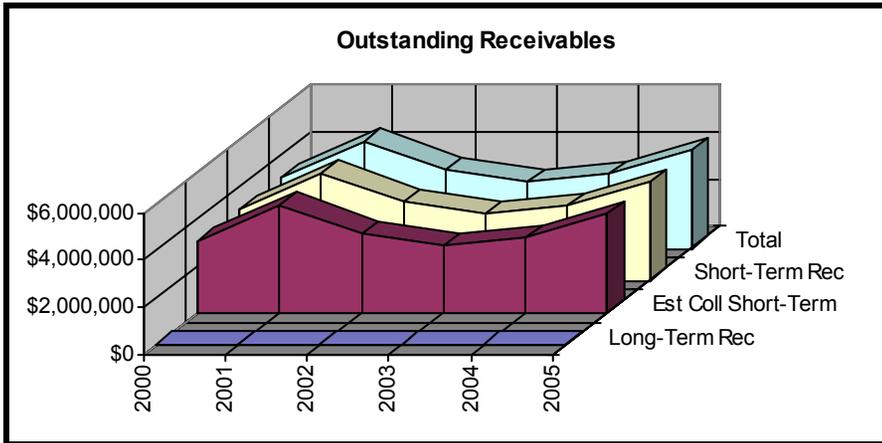
*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>6906901 INS INSURANCE DEPARTME</b>	34,968	25,626	0	25,626	7,692	7,692
<b>0016920 FRE INSURANCE FEES</b>	8,500	99,742	0	99,742	99,742	58,742
<b>Agency Totals:</b>	<b>43,468</b>	<b>125,368</b>	<b>0</b>	<b>125,368</b>	<b>107,434</b>	<b>66,434</b>

Accounts over 90 days past-due should be sent to OSDC for further collection efforts.

## 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 FY05 accounts receivable performance measures in 5 of 6 categories. Receivables increased \$1.04 M, 32.95%. The amount collected also increased \$3.4 M, 8.08%. The amount past-due decreased \$.89 K, 4.97%. The amount past-due over 90 days decreased \$8.6 K, 65.11%

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

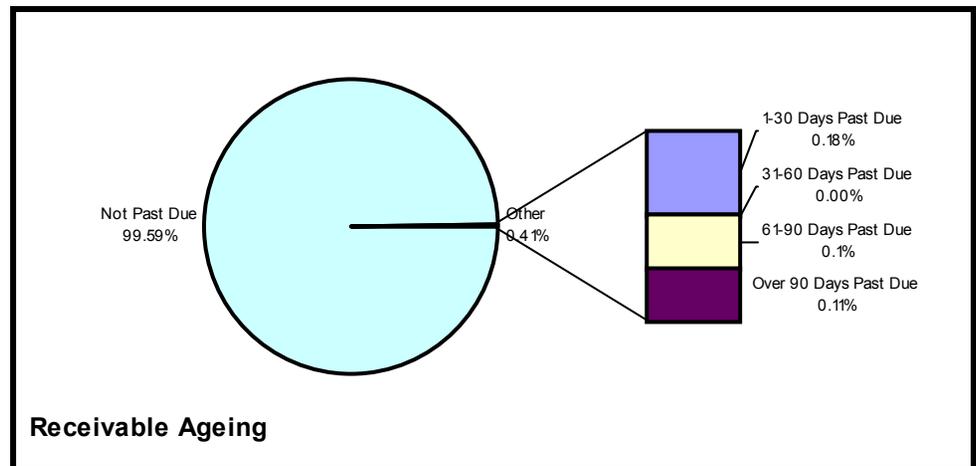
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$82,573	\$3,530,845	\$0	\$590,905	\$1	\$0
Est. Collectible Short-Term Rec.	\$82,573	\$3,530,845	\$0	\$590,905	\$1	\$0

The majority of the receivable balance is due from Federal Grants. The remainder is generated by the sale of Goods and Services to the public and State Library Dedicated Credits.

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
97	\$43,213,739.80	\$42,161,007.14	\$0.00

Receivables are collected by agency staff.



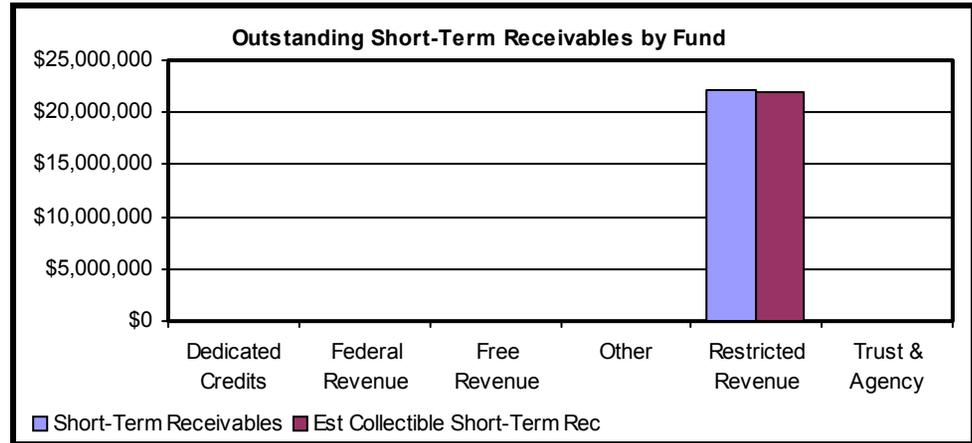
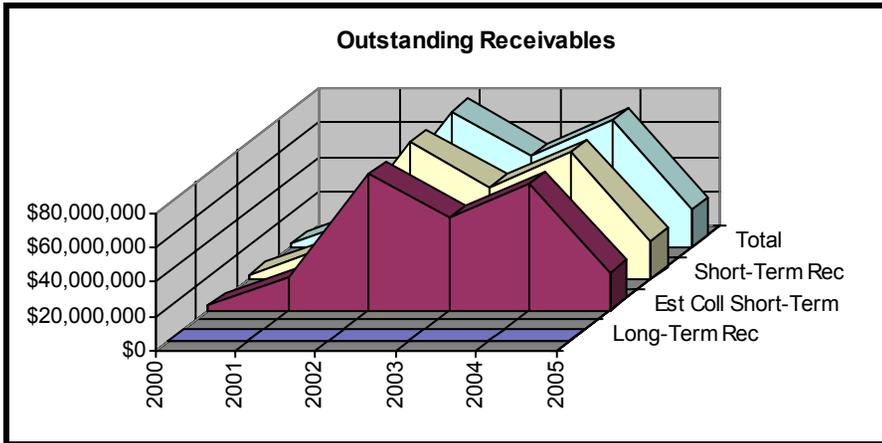
## *Summary of Community Economic Development Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
7100100 CED ADMINISTRATION	355	0	0	0	0	0
7100900 CED INCENTIVE FUNDS	6,635	0	0	0	0	0
7102000 CED BUSINESS & ECONOMI	1,945	0	0	0	0	0
7102900 CED DIVISION OF INDIAN	24,053	0	0	0	0	0
7103000 CED TRAVEL DEVELOPMENT	777	905	0	905	155	0
7104500 CED HST STATE HISTORIC	38,914	1,581	0	1,581	1,581	1,552
7105000 CED HST STATE HISTORY	0	175,468	0	175,468	7,516	0
7105500 CED UTAH ARTS COUNCIL	0	0	0	0	0	0
7106000 CED STATE LIBRARY	5,601	116,605	0	116,605	0	0
7109000 CED HSG & COMMUN DEVEL	3,078,942	3,909,765	0	3,909,765	7,880	3,047
7109150 CED HCD PACIFIC ISLAND	5,153	0	0	0	0	0
7109492 CED HCD OWHLF HOME	0	0	0	0	0	0
7109499 CED HCD CDBG ED INTERI	0	0	0	0	0	0
<b>Agency Totals:</b>	<b>3,162,375</b>	<b>4,204,324</b>	<b>0</b>	<b>4,204,324</b>	<b>17,131</b>	<b>4,599</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 (DOT) continues to do a good job collecting and managing their receivables. They exceed the State's accounts receivable performance measures in 5 of 6 categories.

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 OSDC for further collection action.

In FY05 Short-Term receivables decreased \$51.49 M, 69.83%. Receivables past due decreased by \$2.3 M, 66.86%. Receivables over 90 days past-due decreased

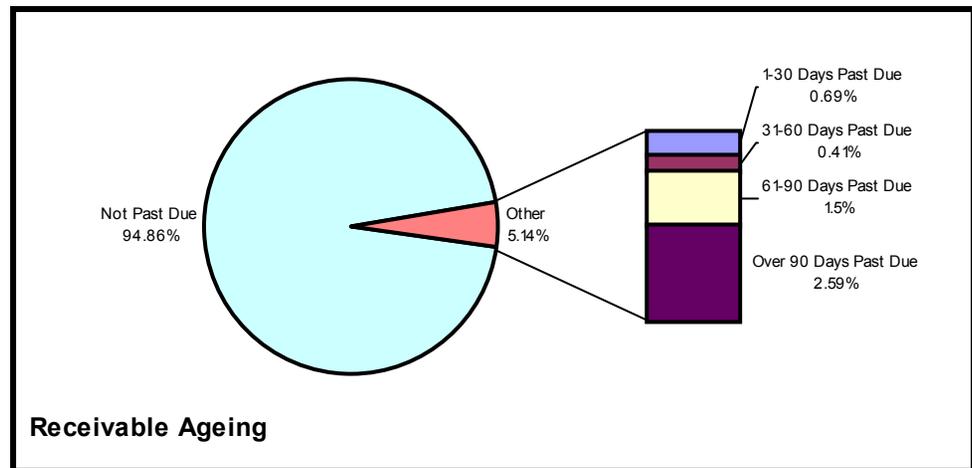
**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$495,691,560.00	\$591,381,310.00	\$0.00

\$2.1 M, 78.44%. The agency has reported that at the end of FY05 the Department of FINAN made an error and reclassified approximately \$16 M out of receivables in error. This error will be corrected in FY06. Also, the manual report that is prepared by the agency contained several ending balance errors. When corrected these errors made a \$44 M adjustment year-to-date on the manual report. The agency

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$0	\$82,041	\$0	\$0	\$22,165,191	\$0
Est. Collectible Short-Term Rec.	\$0	\$82,041	\$0	\$0	\$21,965,191	\$0



## *Summary of Utah Dept of Transportation Short-Term Receivables*

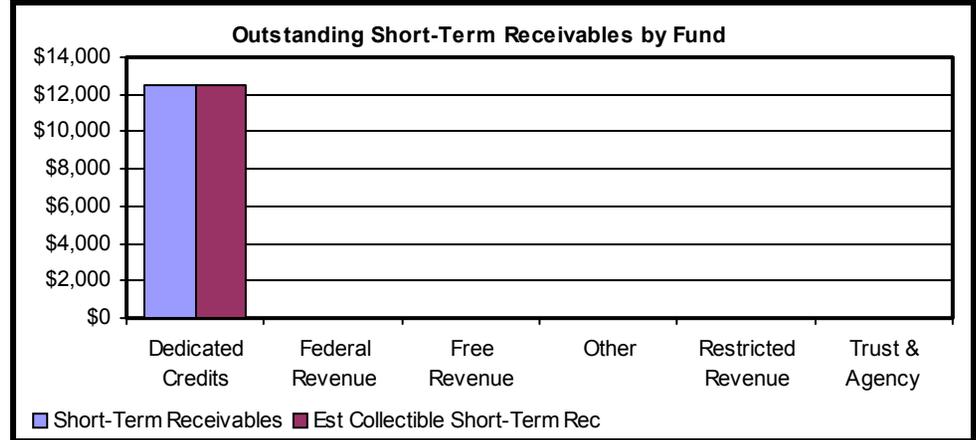
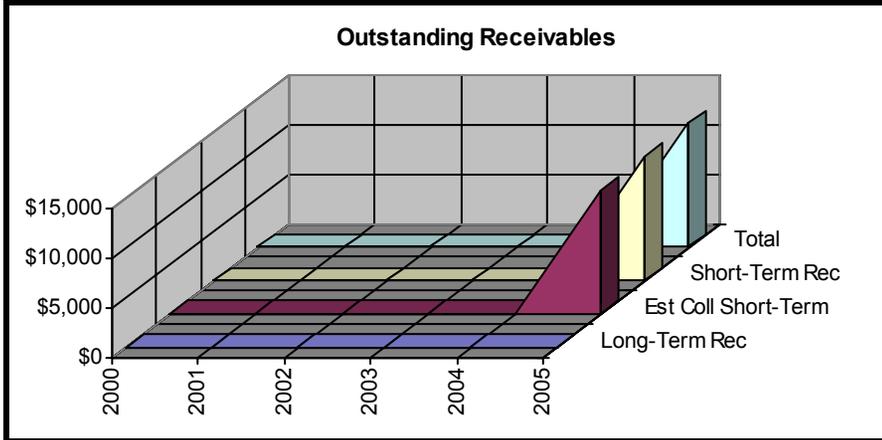
*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
<b>8108130 DOT COMPTROLLER</b>	72,864,592	22,165,191	200,000	21,965,191	1,061,069	494,129
<b>8108400 DOT CONSTRUCTION MGMT</b>	869,226	82,041	0	82,041	82,041	82,041
<b>8108940 DOT AERONAUTICS</b>	0	0	0	0	0	0
<b>Agency Totals:</b>	<b>73,733,818</b>	<b>22,247,232</b>	<b>200,000</b>	<b>22,047,232</b>	<b>1,143,110</b>	<b>576,170</b>

will correct this error in FY06.

## Summary of Board of Bonding Commission Short-Term Receivables

The Division of Finance is using this agency account to control the bonding debt for the State.



**Comments:**

There are outstanding receivables. As a rule there should not be outstanding receivables as this account is being used as a clearing account.

Receivables increased from \$0 to \$12,481. The amount collected in FY05 increased \$90.4 46.77% over the amount collected in FY04. The past-due amount increased \$12.8 K from \$0. The amount past-due over 90 days remains \$0 in FY05.

The Board of Bonding met 4 of the State's 6 Receivable Performance Measures.

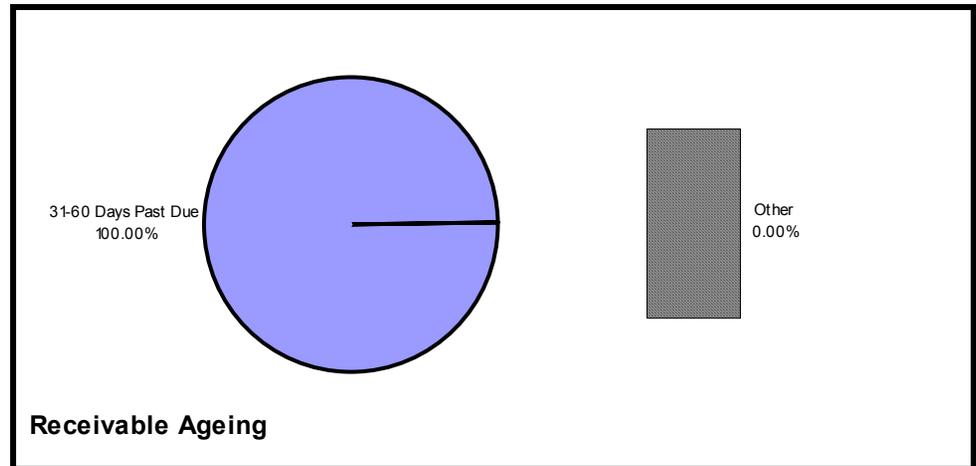
Receivables are a result of timing differences between when the billing occurred and when the account was collected.

**Short-Term Receivables by Fund Detail - 2005 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust _ Agency
Short-Term Receivables	\$12,481	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$12,481	\$0	\$0	\$0	\$0	\$0

**FY2005 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1	\$205,771.00	\$193,290.25	\$0.00



## *Summary of Board of Bonding Commission Short-Term Receivables*

*For the 2005 Fiscal Year*

	<i>Short-Term Rec. 6-30-2004</i>	<i>Short-Term Rec. 6-30-2005</i>	<i>Allowance for Doubtful Acts. 6-30-2005</i>	<i>Projected Collectible 6-30-2005</i>	<i>Total Past-Due 6-30-2005</i>	<i>Over 90 Days Past-Due 6-30-2005</i>
9000336 BBC 96A CEU STUDENT CE	0	0	0	0	0	0
9000338 BBC 96A SEVIER ATC	0	12,481	0	12,481	12,481	0
<b>Agency Totals:</b>	<b>0</b>	<b>12,481</b>	<b>0</b>	<b>12,481</b>	<b>12,481</b>	<b>0</b>