

# **STATE OF UTAH**

## **Annual Accounts Receivables Report**

**For the Fiscal Year Ended June 30, 2008**

**To the Governor and the 2009 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 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 FY08 is 14%.
- A late penalty fee that may not be more than 10% of the account receivable. The authorized fee for FY08 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 7-01-2007 to 12-31-2007 was 6.990%. The rate changed on 1-01-2008 to 5.420%.
  - 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 FY08 is 7.00%.

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 2008, state receivables increased by \$68.56 million. Significant changes and issues are presented below:

- Receivables due in less than one year (short-term) increased \$2.99 million. Reasons for the change in the receivable balance are identified on the individual agency reports that follow. Major receivable increases (those in excess of \$10.0 million) occurred in the Department of Health, Board of Education, and Department of Corrections. Major decreases (those in excess of \$10.0 million) occurred in the Tax Commission and Human Service-ORS.
- Receivables due in greater than one year (long-term) increased \$65.2 million 3.2%.
- Agencies reporting in excess of 5% of the State's gross short-term receivables are Human Services-ORS (37.2%), Tax Commission (18.4%), Health (12.90%), Corrections (7.8%), and District Courts (5.1%). The sum of these agencies' gross short-term receivables is \$797.5 million or 76.3%.
- Short-term *Past-due* receivables increased by 3.1%, while receivables *Past-due Over 90 Days* decreased 2.1%.
- Most agencies and divisions reported their receivables during FY 2008. 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 none of the six performance goals. In FY07 the state met two of the six goals. 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 for the past five years are as presented below:

	FY04	FY05	FY06	FY07	FY08
Private Sector	\$1,366,400	\$1,913,045	\$2,837,829	\$2,182,721	\$2,764,982
Finders	\$1,157,978	\$1,631,266	\$1,863,166	\$2,309,842	\$2,738,333
Total	\$2,524,378	\$3,544,311	\$4,700,995	\$4,492,563	\$5,503,315

During FY2008 money collected was distributed to State agencies and others. OSDC transferred \$500,000 to the General Fund in FY2008 and is scheduled to transfer \$1,250,000 in FY2009. In FY2008 OSDC transferred approximately \$483,000 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, 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 FY08

- During FY08, OSDC visited with representatives of many state agencies. A new Memorandum of Understanding was established with the Labor Commission UEF and the Attorney Generals Office.
- Seven new collection vendors and associated interfaces were contracted, and are now collecting debts for the state.
- Increase efforts to assign Social Security numbers to debtors has resulted in higher garnishments from the Finder system. This effort will continue in future years.

## RECOMMENDATIONS

- ORS receivable and past-due balances increased this year, collections decreased. 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 has many effective tools and automated systems to enforce the collection of child support and other related debts 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.
- Again this year OSDC is recommending that 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.  

Past Due accounts based on the reported aging and **U.C.A. 76-3-201.1 8(c)** 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 should continue work to establish policies and procedures to record agency receivables and collect using the States FINET System. Older receivables should be sent to OSDC following state policies.
- The Legislature should enact legislation that extends the statute of limitations on court cases, or at least on cases involving restitution

## SHORT TERM ACCOUNTS RECEIVABLE SUMMARY FOUR YEAR COMPARISON

SOURCE: Annual Accounts Receivable Reports

Agency	Receivables 6/30/2005	% of Total	Receivables 6/30/2006	% of Total	Receivables 6/30/2007	% of Total	Receivables 6/30/2008	% of Total
District Court	44,070,250	4.76%	47,349,497	5.32%	47,948,190	4.60%	53,140,669	5.08%
Juvenile Court	3,214,893	0.35%	1,375,390	0.15%	3,423,664	0.33%	3,410,425	0.33%
Capitol Preservation Board	100	0.00%	100	0.00%	-	0.00%	-	0.00%
State Treasurer	16,625	0.00%	4,156	0.00%	4,156	0.00%	-	0.00%
Governors Office	3,483,900	0.38%	1,017,566	0.11%	2,311,803	0.22%	2,259,520	0.22%
Attorney General	594,922	0.06%	649,875	0.07%	1,786,471	0.17%	694,144	0.07%
State Auditor	13,600	0.00%	13,418	0.00%	-	0.00%	-	0.00%
Dept of Admin Services	932,212	0.10%	1,042,872	0.12%	780,272	0.07%	941,755	0.09%
Office of State Debt Collection	15,695,131	1.70%	17,458,280	1.96%	17,347,356	1.66%	15,193,346	1.45%
Department of Technology Serv	-	0.00%	8,950	0.00%	731,242	0.07%	410,465	0.04%
Tax Comission	152,607,183	16.49%	149,568,714	16.79%	204,868,865	19.66%	192,175,177	18.39%
Career Service Review Board	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Human Resource Management	-	0.00%	-	0.00%	-	0.00%	489	0.00%
Navajo Trust Administration	-	0.00%	1,107,500	0.12%	1,101,200	0.11%	156,200	0.01%
Dept of Public Safety	5,512,442	0.60%	5,412,895	0.61%	8,094,557	0.78%	9,160,457	0.88%
Utah National Guard	5,494,111	0.59%	4,241,485	0.48%	4,454,980	0.43%	6,340,430	0.61%
Dept of Human Services	432,107	0.05%	280,448	0.03%	595,234	0.06%	287,200	0.03%
Dept of Human Services-ORS	383,555,144	41.45%	392,429,746	44.06%	394,627,259	37.86%	388,797,390	37.20%
Dept of Health	109,104,524	11.79%	38,159,087	4.28%	94,174,497	9.04%	134,520,663	12.87%
Building Board Constructn Acct	13,398,729	1.45%	15,248,478	1.71%	26,896,677	2.58%	34,043,531	3.26%
Board of Education	35,120,887	3.80%	4,541,191	0.51%	7,624,817	0.73%	26,019,800	2.49%
Veterans' Affairs	-	0.00%	-	0.00%	-	0.00%	172,485	0.02%
Dept of Corrections	65,004,349	7.02%	78,735,453	8.84%	68,666,679	6.59%	81,978,605	7.84%
Dept of Environmental Qlty	3,104,053	0.34%	4,125,536	0.46%	3,382,770	0.32%	1,582,728	0.15%
Board of Regents	4,333	0.00%	-	0.00%	-	0.00%	-	0.00%
Sch and Inst Trust Lands Adm	2,628,208	0.28%	-	0.00%	1,445,835	0.14%	634,478	0.06%
Natural Resources	8,655,656	0.94%	5,498,942	0.62%	9,370,300	0.90%	8,671,163	0.83%
Dept of Agriculture	1,194,584	0.13%	2,324,151	0.26%	2,242,524	0.22%	1,892,691	0.18%
Dept. of Work Force Services	548,707	0.06%	739,885	0.08%	475,165	0.05%	514,369	0.05%
DWFS-Employer Ins/Contributi	13,406,458	1.45%	16,795,017	1.89%	18,386,635	1.76%	20,105,485	1.92%
DWS Public Assistance	15,183,923	1.64%	15,461,638	1.74%	14,859,865	1.43%	13,609,217	1.30%
Alcoholic Beverage Control	1,025,609	0.11%	1,045,423	0.12%	708,468	0.07%	1,466,972	0.14%
Labor Commission	11,513,273	1.24%	17,447,481	1.96%	22,813,375	2.19%	23,289,469	2.23%
Dept of Commerce	3,291,307	0.36%	3,772,149	0.42%	4,678,499	0.45%	6,514,879	0.62%
Financial Institutions	-	0.00%	250	0.00%	-	0.00%	14,536	0.00%
Insurance Department	125,368	0.01%	124,138	0.01%	121,328	0.01%	133,478	0.01%
Public Service Commission	-	0.00%	-	0.00%	24,007	0.00%	-	0.00%
Community Economic Dev	4,204,324	0.45%	3,345,470	0.38%	3,966,773	0.38%	4,938,729	0.47%
Utah Dept. of Transportation	22,247,232	2.40%	61,343,197	6.89%	74,364,361	7.13%	12,192,538	1.17%
Board of Bonding Commission	12,481	0.00%	-	0.00%	-	0.00%	-	0.00%
<b>Total Receivables</b>	<b>925,396,624</b>		<b>890,668,379</b>		<b>1,042,277,824</b>		<b>1,045,263,484</b>	
Less Federal Funds	(223,809,085)		357,423,992		(186,390,945)		(239,687,099)	
<b>Net Receivables</b>	<b>701,587,539</b>		<b>1,248,092,372</b>		<b>855,886,880</b>		<b>805,576,384</b>	
Allow for Doubtful Accts.	(301,062,149)	43%	(306,618,551)	25%	(339,873,593)	40%	(309,678,154)	38%
<b>Est. Collectible Recivables</b>	<b>400,525,390</b>	<b>57%</b>	<b>941,473,821</b>	<b>75%</b>	<b>516,013,287</b>	<b>60%</b>	<b>495,898,230</b>	<b>62%</b>
<b>Free Rev. (Est. Collect. Rec.)</b>	<b>78,703,669</b>	<b>20%</b>	<b>77,768,958</b>	<b>8%</b>	<b>93,531,706</b>	<b>18%</b>	<b>95,272,160</b>	<b>19%</b>
Non Free Rev. (Est. Coll. Rec.)	321,821,722	80%	863,704,862	92%	422,481,581	82%	400,626,071	81%
<b>Aging of Total Receivables</b>								
Current - 30 days	435,471,379	47%	382,237,297	43%	489,070,189	47%	510,332,654	49%
31-90 days	113,187,077	12%	99,220,043	11%	114,400,655	11%	105,532,073	10%
3-12 month	95,431,763	10%	102,331,354	11%	108,355,511	10%	94,412,298	9%
12-36 months	224,683,587	24%	242,579,848	27%	266,134,715	26%	274,156,887	26%
Over 36 months	56,622,818	6%	64,299,838	7%	64,316,755	6%	60,829,571	6%

**State Collection History - FY08  
OSDC Collections**

COLLECTION ACTIVITY		FY 2008		FY 2007		PRIOR FY's		SUMMARY			
Department	Division	Principal Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principal Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principal Dollars plus Int. & Pen. Collected	Contingency Fee Collected	Principal Dollars Placed plus Accrued Int. & Pen.	Principal Dollars plus Int. & Pen. Collected	% of Principal, Int. & Pen. Collected	Contingency Fee Collected
<b>Administrative Services</b>		<b>\$144,721.11</b>	<b>\$24,364.24</b>	<b>\$85,545.45</b>	<b>\$6,155.97</b>	<b>\$566,965.51</b>	<b>\$56,524.13</b>	<b>\$4,679,088.74</b>	<b>\$797,232.07</b>	<b>17.04%</b>	<b>\$87,044.34</b>
<b>Agriculture &amp; Foods</b>	<b>Fairpark</b>	<b>\$162.00</b>	<b>\$38.00</b>	<b>\$336.96</b>	<b>\$79.04</b>	<b>\$1,424.97</b>	<b>\$334.25</b>	<b>\$25,116.05</b>	<b>\$1,923.93</b>	<b>7.66%</b>	<b>\$451.29</b>
<b>Alcoholic Beverage Control</b>		<b>\$1,039.62</b>	<b>\$0.00</b>	<b>\$28.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,888.15</b>	<b>\$1,068.57</b>	<b>21.86%</b>	<b>\$0.00</b>
<b>Community &amp; Economic Devel.</b>		<b>\$1,716.51</b>	<b>\$396.49</b>	<b>\$47.80</b>	<b>\$11.20</b>	<b>\$6,653.98</b>	<b>\$920.04</b>	<b>\$131,836.97</b>	<b>\$8,418.29</b>	<b>6.39%</b>	<b>\$1,327.73</b>
<b>Commerce</b>		<b>\$45,328.09</b>	<b>\$7,596.22</b>	<b>\$43,720.75</b>	<b>\$10,273.03</b>	<b>\$442,400.85</b>	<b>\$74,755.36</b>	<b>\$10,380,517.17</b>	<b>\$531,449.69</b>	<b>5.12%</b>	<b>\$92,624.61</b>
<b>Corrections</b>		<b>\$774,343.02</b>	<b>\$172,354.57</b>	<b>\$701,254.39</b>	<b>\$157,220.62</b>	<b>\$964,674.60</b>	<b>\$206,270.21</b>	<b>\$104,903,565.49</b>	<b>\$2,440,272.01</b>	<b>1.66%</b>	<b>\$535,845.40</b>
<b>Courts</b>	<b>Administrative Office</b>	<b>\$9,989.11</b>	<b>\$2,343.12</b>	<b>\$3,251.87</b>	<b>\$762.78</b>	<b>\$36,484.29</b>	<b>\$7,365.99</b>		<b>\$49,725.27</b>		<b>\$10,471.89</b>
	<b>1st District</b>	<b>\$42,386.23</b>	<b>\$9,509.77</b>	<b>\$49,902.33</b>	<b>\$9,261.54</b>	<b>\$325,203.87</b>	<b>\$64,493.35</b>		<b>\$417,492.43</b>		<b>\$83,264.66</b>
	<b>2nd District</b>	<b>\$688,911.18</b>	<b>\$153,350.50</b>	<b>\$597,680.18</b>	<b>\$131,995.79</b>	<b>\$2,798,732.47</b>	<b>\$578,227.75</b>	<b>\$4,085,323.83</b>			<b>\$863,574.04</b>
	<b>3rd District</b>	<b>\$802,655.97</b>	<b>\$173,755.30</b>	<b>\$602,460.08</b>	<b>\$129,569.51</b>	<b>\$4,795,077.21</b>	<b>\$978,947.77</b>	<b>\$6,200,193.26</b>			<b>\$1,282,272.58</b>
	<b>4th District</b>	<b>\$1,102,321.69</b>	<b>\$249,631.66</b>	<b>\$836,722.64</b>	<b>\$190,314.40</b>	<b>\$3,845,064.39</b>	<b>\$801,538.22</b>	<b>\$5,784,108.72</b>			<b>\$1,241,484.28</b>
	<b>5th District</b>	<b>\$164,884.65</b>	<b>\$35,198.61</b>	<b>\$120,327.68</b>	<b>\$27,609.43</b>	<b>\$452,521.12</b>	<b>\$90,039.06</b>	<b>\$737,733.45</b>			<b>\$152,847.10</b>
	<b>6th District</b>	<b>\$44,460.28</b>	<b>\$9,544.43</b>	<b>\$37,924.59</b>	<b>\$8,274.66</b>	<b>\$279,831.50</b>	<b>\$56,134.58</b>	<b>\$362,216.37</b>			<b>\$73,953.67</b>
	<b>7th District</b>	<b>\$58,745.52</b>	<b>\$13,695.35</b>	<b>\$35,151.09</b>	<b>\$7,982.51</b>	<b>\$234,279.12</b>	<b>\$44,296.87</b>	<b>\$328,175.73</b>			<b>\$65,974.73</b>
	<b>8th District</b>	<b>\$69,922.88</b>	<b>\$15,926.77</b>	<b>\$70,822.76</b>	<b>\$15,896.81</b>	<b>\$290,638.90</b>	<b>\$58,883.10</b>	<b>\$431,384.54</b>			<b>\$90,706.68</b>
	<b>Juvenile (All)</b>	<b>\$81,441.18</b>	<b>\$18,688.36</b>	<b>\$66,363.31</b>	<b>\$15,400.13</b>	<b>\$145,624.14</b>	<b>\$30,464.64</b>	<b>\$293,428.63</b>			<b>\$64,553.13</b>
<b>Sub Total</b>	<b>Courts</b>	<b>\$3,065,718.69</b>	<b>\$681,643.87</b>	<b>\$2,420,606.53</b>	<b>\$537,067.56</b>	<b>\$13,203,457.01</b>	<b>\$2,710,391.33</b>	<b>\$147,383,271.91</b>	<b>\$18,689,782.23</b>	<b>12.68%</b>	<b>\$3,929,102.76</b>
<b>Environmental Quality</b>		<b>\$104,735.27</b>	<b>\$28,417.66</b>	<b>\$9,258.31</b>	<b>\$2,163.02</b>	<b>\$152,233.91</b>	<b>\$25,190.38</b>	<b>\$772,129.09</b>	<b>\$266,227.49</b>	<b>34.48%</b>	<b>\$55,771.06</b>
<b>Governor's Office</b>	<b>Planning &amp; Budget</b>	<b>\$2,592.74</b>	<b>\$608.17</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$250.89</b>	<b>\$21.85</b>	<b>\$36,930.11</b>	<b>\$2,843.63</b>	<b>7.70%</b>	<b>\$630.02</b>
<b>Health</b>		<b>\$21,083.65</b>	<b>\$1,840.94</b>	<b>\$15,734.29</b>	<b>\$2,196.49</b>	<b>\$66,314.26</b>	<b>\$10,441.30</b>	<b>\$354,004.94</b>	<b>\$103,132.20</b>	<b>29.13%</b>	<b>\$14,478.73</b>
<b>Health - Southwest Public Health</b>		<b>\$4,268.20</b>	<b>\$829.80</b>	<b>\$2,935.64</b>	<b>\$565.34</b>	<b>\$2,964.44</b>	<b>\$647.27</b>	<b>\$33,479.06</b>	<b>\$10,168.28</b>	<b>30.37%</b>	<b>\$2,042.41</b>
<b>Human Services</b>		<b>\$2,651.55</b>	<b>\$261.20</b>	<b>\$7,674.69</b>	<b>\$164.84</b>	<b>\$2,141.27</b>	<b>\$488.94</b>	<b>\$75,149.25</b>	<b>\$12,467.51</b>	<b>16.59%</b>	<b>\$914.98</b>
<b>Insurance</b>		<b>\$456.84</b>	<b>\$107.16</b>	<b>\$2,406.47</b>	<b>\$376.88</b>	<b>\$10,191.16</b>	<b>\$2,792.12</b>	<b>\$134,068.58</b>	<b>\$13,054.47</b>	<b>9.74%</b>	<b>\$3,276.16</b>
<b>Education</b>	<b>Tech College</b>	<b>\$7,321.89</b>	<b>\$1,375.37</b>	<b>\$6,355.81</b>	<b>\$1,256.99</b>	<b>\$17,151.46</b>	<b>\$3,314.67</b>	<b>\$168,105.39</b>	<b>\$30,829.16</b>	<b>18.34%</b>	<b>\$5,947.03</b>
<b>Labor Commission</b>	<b>OSHA, UEF &amp; Inpections</b>	<b>\$203,788.37</b>	<b>\$22,358.28</b>	<b>\$230,270.82</b>	<b>\$19,886.81</b>	<b>\$946,810.21</b>	<b>\$70,685.41</b>	<b>\$16,863,967.99</b>	<b>\$1,380,869.40</b>	<b>8.19%</b>	<b>\$112,930.50</b>
<b>Natural Resources</b>		<b>\$13,033.10</b>	<b>\$2,899.77</b>	<b>\$2,541.68</b>	<b>\$549.29</b>	<b>\$7,581.44</b>	<b>\$1,473.01</b>	<b>\$170,889.87</b>	<b>\$23,156.22</b>	<b>13.55%</b>	<b>\$4,922.07</b>
<b>Public Safety</b>		<b>\$525.07</b>	<b>\$45.10</b>	<b>\$17,471.43</b>	<b>\$4,464.25</b>	<b>\$16,703.58</b>	<b>\$1,937.06</b>	<b>\$150,787.53</b>	<b>\$34,700.08</b>	<b>23.01%</b>	<b>\$6,446.41</b>
<b>Technology Services</b>		<b>\$905.56</b>	<b>\$212.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$73,277.50</b>	<b>\$905.56</b>	<b>0.00%</b>	<b>\$212.43</b>
<b>Transportation</b>	<b>Damage Claims</b>	<b>\$106,298.65</b>	<b>\$26,650.77</b>	<b>\$135,276.42</b>	<b>\$33,541.78</b>	<b>\$750,135.91</b>	<b>\$140,642.40</b>	<b>\$3,592,506.44</b>	<b>\$991,710.98</b>	<b>27.60%</b>	<b>\$200,834.95</b>
<b>Veterans' Affairs</b>		<b>\$268.52</b>	<b>\$62.99</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$270.63</b>	<b>\$268.52</b>	<b>99.22%</b>	<b>\$62.99</b>
<b>Workforce Services</b>	<b>Employer Contributions</b>	<b>\$8,593.02</b>	<b>\$1,911.46</b>	<b>\$14,336.58</b>	<b>\$3,271.37</b>	<b>\$169,414.40</b>	<b>\$33,236.12</b>		<b>\$192,344.00</b>		<b>\$38,418.95</b>
	<b>Financial Services</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,319.36</b>	<b>\$276.34</b>		<b>\$1,319.36</b>		<b>\$276.34</b>
	<b>Unempl. Benefit Ovrpmts.</b>	<b>\$16,142.20</b>	<b>\$3,647.14</b>	<b>\$14,502.77</b>	<b>\$3,013.42</b>	<b>\$271,240.09</b>	<b>\$77,068.14</b>		<b>\$301,885.06</b>		<b>\$83,728.70</b>
<b>Sub Total</b>		<b>\$24,735.22</b>	<b>\$5,558.60</b>	<b>\$28,839.35</b>	<b>\$6,284.79</b>	<b>\$441,973.85</b>	<b>\$110,580.60</b>	<b>\$16,295,354.69</b>	<b>\$495,548.42</b>	<b>3.04%</b>	<b>\$122,423.99</b>
<b>Total Collected</b>		<b>\$4,525,693.67</b>	<b>\$977,621.63</b>	<b>\$3,710,305.74</b>	<b>\$782,257.90</b>	<b>\$17,600,029.30</b>	<b>\$3,417,410.33</b>	<b>\$306,229,205.55</b>	<b>\$25,836,028.71</b>	<b>8.44%</b>	<b>\$5,177,289.86</b>
<b>Total Collected Plus Contingency Fee</b>		<b>\$5,503,315.30</b>		<b>\$4,492,563.64</b>		<b>\$21,017,439.63</b>			<b>\$31,013,318.57</b>		
<b>Money Collected Through Finders</b>		<b>\$2,738,332.95</b>		<b>\$2,309,841.86</b>		<b>\$8,389,124.30</b>			<b>\$13,437,299.11</b>		

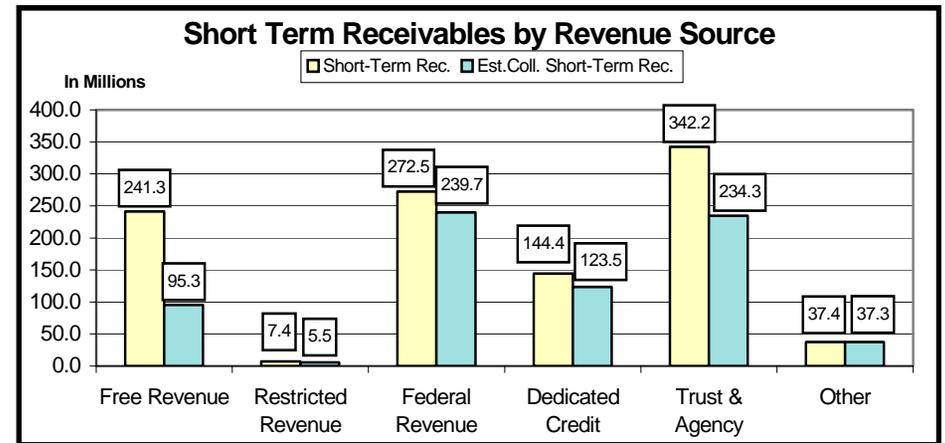
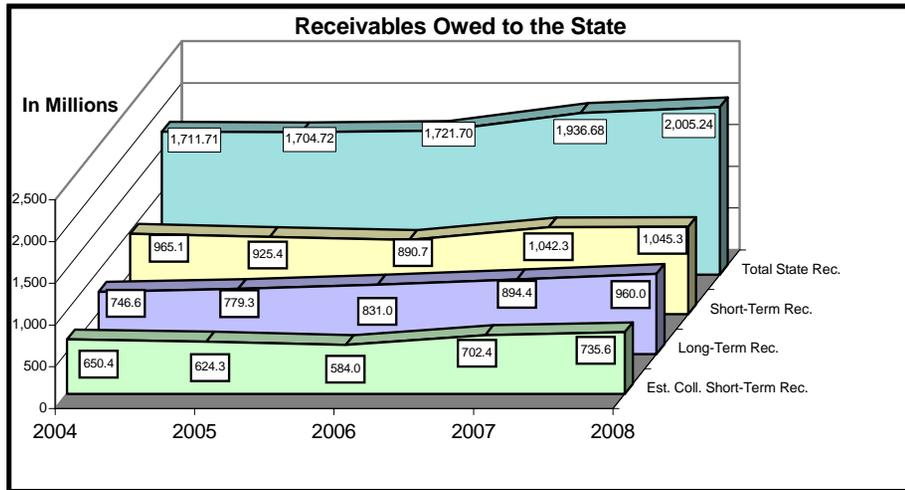
Private Sector Vendors: Contingency Fee In FY08, \$2,894,608.35 in principal, penalty and interest was collected from accounts that were written off the State's financial records.  
 Bonneville Collections 18.00% \$636,968.48 was also collected in contingency fee on these accounts.  
 Collection Center 18.90% Most of the dollars collected were accounts from the Courts, Corrections and Department of Transportation. Some money was collected on other agency's writeoffs.  
 G C Services 14.70%  
 IQOR 9.20%  
 NCO 13.00% The private sector vendors perform general collection of all debts from State agencies. These vendor's objective is to collect the principal amount placed for collection plus the costs of collection.  
 Pioneer Credit Recovery 15.00%

In addition to the funds collected specified above. The Tax Commission also utilizes the OSDC statewide outside collection vendor contracts. The vendors collected \$3,588,259 for the Tax Commission in FY2008.

**SUMMARY OF OUTSTANDING SHORT TERM RECEIVABLES AT JUNE 30, 2008**

#	Agency or Division	Ending Receivables FY2007	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	\$47,948,190	(\$261,371)	\$18,288,063	(\$12,834,213)	\$53,140,669	\$13,811,261	\$39,329,408	\$2,559,444	\$28,647	\$36,741,317	\$44,702,914	\$1,123,063	\$3,285,536	\$2,301,121	\$752,197	\$975,838
021	Juvenile Courts	\$3,423,664	(\$608,570)	\$2,582,493	(\$1,987,162)	\$3,410,425	\$852,607	\$2,557,818	\$815,416	\$0	\$1,742,402	\$2,069,896	\$221,019	\$378,458	\$224,127	\$125,382	\$391,543
030	Capitol Preservation Board	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
050	State Treasurer	\$4,156	\$0	(\$4,156)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
060	Governor's Office	\$2,311,803	\$0	\$10,774,514	(\$10,826,797)	\$2,259,520	\$0	\$2,259,520	\$0	\$2,229,096	\$30,424	\$2,249,601	\$303	\$9,326	\$285	\$0	\$5
080	Attorney General	\$1,786,471	\$0	\$1,873,886	(\$2,966,213)	\$694,144	\$0	\$694,144	\$0	\$432,974	\$261,170	\$694,144	\$0	\$0	\$0	\$0	\$0
090	State Auditor	\$0	\$0	\$420,774	(\$420,774)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	Dept of Administrative Service	\$780,272	\$0	\$8,187,807	(\$8,026,325)	\$941,755	\$0	\$941,755	\$0	\$0	\$941,755	\$872,968	(\$2,491)	\$54,053	\$13,865	\$0	\$3,360
102	Office of State Debt Collection	\$17,347,356	(\$11,018,833)	\$10,037,351	(\$1,172,528)	\$15,193,346	\$14,167,795	\$1,025,551	\$207,743	\$0	\$817,808	\$15,816	\$58,812	\$1,768,378	\$4,867,734	\$8,482,606	\$0
110	DTS	\$731,242	\$0	\$2,847,506	(\$3,168,283)	\$410,465	\$0	\$410,465	\$0	\$0	\$410,465	(\$48,834)	\$25,991	\$96,239	\$337,068	\$0	\$0
120	Tax Commission	\$204,868,865	(\$220,915,213)	\$468,316,979	(\$260,095,454)	\$192,175,177	\$128,708,788	\$63,466,389	\$63,365,212	\$101,177	\$0	\$50,250,091	\$53,487,568	\$11,210,509	\$77,227,009	\$0	\$0
140	Human Resource Management	\$0	\$0	\$28,124	(\$27,635)	\$489	\$0	\$489	\$0	\$0	\$489	\$414	\$0	\$75	\$0	\$0	\$0
170	Navajo Trust Administration	\$1,101,200	\$0	\$5,000	(\$950,000)	\$156,200	\$0	\$156,200	\$0	\$0	\$156,200	\$5,000	\$0	\$151,200	\$0	\$0	\$0
180	Department of Public Safety	\$8,094,557	\$36,764	\$35,571,246	(\$34,542,110)	\$9,160,457	\$0	\$9,160,457	\$980	\$8,591,678	\$567,799	\$8,935,973	\$13,729	\$147,896	\$40,583	\$5,813	\$16,462
190	Utah National Guard	\$4,454,980	\$0	\$35,851,334	(\$33,965,884)	\$6,340,430	\$0	\$6,340,430	\$0	\$6,340,430	\$0	\$6,340,430	\$0	\$0	\$0	\$0	\$0
200	Department of Human Services	\$595,234	(\$474,911)	\$104,860,818	(\$104,693,941)	\$287,200	\$0	\$287,200	\$0	\$287,200	\$0	\$226,400	\$0	\$60,800	\$0	\$0	\$0
201	Human Services - ORS	\$394,627,259	(\$65,719,526)	\$141,571,270	(\$81,681,613)	\$388,797,390	\$124,075,533	\$264,721,857	\$24,542,984	\$60,313,448	\$179,865,425	\$171,537,293	\$40,740,438	\$56,956,601	\$39,600,107	\$25,563,117	\$54,399,834
270	Department of Health	\$94,174,497	(\$1,394,064)	\$1,337,328,886	(\$1,295,588,656)	\$134,520,663	\$0	\$134,520,663	\$2,460	\$113,677,297	\$20,840,906	\$127,740,591	\$1,978,125	\$4,029,389	\$769,091	\$3,373	\$95
300	Building Board Construction	\$26,896,677	\$0	\$102,374,221	(\$95,227,367)	\$34,043,531	\$0	\$34,043,531	\$0	\$0	\$34,043,531	\$34,043,531	\$0	\$0	\$0	\$0	\$0
400	Board of Education	\$7,624,817	(\$50)	\$408,233,658	(\$389,838,625)	\$26,019,800	\$0	\$26,019,800	\$0	\$25,371,819	\$647,981	\$25,933,781	\$0	\$85,203	\$0	\$0	\$816
410	Department of Corrections	\$68,666,679	(\$16,615,348)	\$47,999,625	(\$18,072,351)	\$81,978,605	\$19,289,604	\$62,689,001	\$0	\$107,034	\$62,581,967	\$1,317,368	\$3,615,195	\$195,104	\$267,990	\$76,472,777	\$110,172
450	Veterans' Affairs	\$0	\$0	\$1,559,057	(\$1,386,572)	\$172,485	\$0	\$172,485	\$0	\$172,204	\$281	\$172,484	\$1	\$0	\$0	\$0	\$0
480	Dept Environmental Quality	\$3,382,770	(\$46,392)	\$41,937,895	(\$43,691,544)	\$1,582,728	\$3,342	\$1,579,386	\$60,743	\$564,180	\$954,463	\$1,178,771	\$15,381	\$46,903	\$57,790	\$22,846	\$261,036
550	School & Inst Trust Lands Admn	\$1,445,835	(\$1,451,880)	\$2,707,518	(\$2,066,995)	\$634,478	\$0	\$634,478	\$0	\$0	\$634,478	\$634,478	\$0	\$0	\$0	\$0	\$0
560	Natural Resources	\$9,370,300	\$667,979	\$43,142,480	(\$44,509,596)	\$8,671,163	\$0	\$8,671,163	\$0	\$7,059,822	\$1,611,341	\$8,191,079	\$133,637	\$217,415	\$27,887	\$29,035	\$72,111
570	Department of Agriculture and Foods	\$2,242,524	(\$17,000)	\$5,958,414	(\$6,291,248)	\$1,892,691	\$0	\$1,892,691	\$20	\$1,748,613	\$144,058	\$1,877,637	\$3,897	\$10,331	\$825	\$0	\$0
600	Dept of Workforce Services	\$475,165	\$0	\$326,545,876	(\$326,506,672)	\$514,369	\$0	\$514,369	\$0	\$0	\$514,369	\$508,161	\$0	\$0	\$5,793	\$105	\$311
601	Employer's Unemployment Insurance Contributions	\$18,386,635	(\$2,781,652)	\$36,151,789	(\$31,651,287)	\$20,105,485	\$2,220,963	\$17,884,522	\$0	\$0	\$17,884,522	\$90,238	\$2,146,766	\$4,976,263	\$12,892,218	\$0	\$0
602	DWS Public Assistance	\$14,859,865	(\$1,348,963)	\$2,923,283	(\$2,824,968)	\$13,609,217	\$6,348,261	\$7,260,956	\$2,059,933	\$5,201,023	\$0	\$4,005,016	\$1,473,719	\$1,733,797	\$1,844,198	\$1,105,408	\$3,447,079
650	Alcoholic Beverage Control	\$708,468	\$1,397,898	\$16,898,115	(\$17,537,509)	\$1,466,972	\$0	\$1,466,972	\$0	\$0	\$1,466,972	\$1,434,394	\$32,578	\$0	\$0	\$0	\$0
660	Labor Commission	\$22,813,375	(\$55,770)	\$4,586,448	(\$4,054,585)	\$23,289,469	\$0	\$23,289,469	\$1,525,246	\$2,230,430	\$19,533,792	\$564,275	(\$92,425)	\$5,412,806	\$16,242,301	\$589,338	\$573,175
670	Department of Commerce	\$4,678,499	(\$1,789,570)	\$3,673,848	(\$47,898)	\$6,514,879	\$0	\$6,514,879	\$0	\$0	\$6,514,879	\$768,798	\$221,582	\$2,752,344	\$1,747,611	\$536,081	\$488,463
680	Financial Institutions	\$0	(\$600)	\$6,480,316	(\$6,465,180)	\$14,536	\$0	\$14,536	\$0	\$0	\$14,536	\$14,536	\$0	\$0	\$0	\$0	\$0
690	Insurance Department	\$121,328	\$1,557	\$334,631	(\$324,038)	\$133,478	\$0	\$133,478	\$131,978	\$0	\$1,500	\$34,122	\$508	\$1,000	\$0	\$13,500	\$84,348
700	Public Service Commission	\$24,007	\$0	\$0	(\$24,007)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
710	Community Economic Development	\$3,966,773	(\$1,646)	\$47,119,748	(\$46,146,146)	\$4,938,729	\$0	\$4,938,729	\$0	\$4,779,942	\$158,787	\$4,867,238	\$0	\$63,900	\$1,954	\$713	\$4,923
810	Utah Dept of Transportation	\$74,364,361	(\$57,886,830)	\$169,335,501	(\$173,620,494)	\$12,192,538	\$200,000	\$11,992,538	\$0	\$450,085	\$11,542,453	\$9,104,048	\$334,679	\$768,774	\$1,758,825	\$226,213	\$0
900	Board of Bonding Commission	\$0	\$0	\$205,771	(\$205,771)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>State Totals</b>	<b>\$1,042,277,824</b>	<b>(\$380,283,991)</b>	<b>\$3,446,710,089</b>	<b>(\$3,063,440,439)</b>	<b>\$1,045,263,484</b>	<b>\$309,678,154</b>	<b>\$735,585,330</b>	<b>\$95,272,160</b>	<b>\$239,687,099</b>	<b>\$400,626,071</b>	<b>\$510,332,654</b>	<b>\$105,532,073</b>	<b>\$94,412,298</b>	<b>\$160,228,383</b>	<b>\$113,928,504</b>	<b>\$60,829,572</b>

## Summary of the State of Utah Receivables For the 2008 Fiscal Year



### COMMENTS

State receivables increased \$68.56 million in FY 2008 to \$2.005 billion. Short-term receivables increased \$2.99 million while Long-term receivables increased by \$65.28 million. Increases in excess of \$5.0 million occurred in the Department of Health, Board of Education, Department of Corrections, Building Board, and District Courts. Decreases in excess of \$5.0 million occurred in Department of Transportation, Tax Commission and Human Services-ORS.

\$241.3 million of the \$1,045.3 million (23.1%) in short-term receivables represent free revenue. Of that, \$95.3 million (39.5%) is estimated collectible. The other \$804.0 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 \$640.3 million, (79.6%).

### Receivable Summary – June 2008

Receivables by Revenue Source	Short-Term Receivables	Estimated Collectible	Estimated Uncollectible
Free Revenue	\$241,325,816	\$95,272,160	\$146,053,656
Non Free Revenue	\$803,937,668	\$640,313,170	\$163,624,498
<b>Short-Term Receivables</b>	<b>\$1,045,263,484</b>	<b>\$735,585,330</b>	<b>\$309,678,154</b>
<b>Long Term Receivables</b>	<b>\$959,978,764</b>	<b>\$959,978,764</b>	<b>\$0</b>
<b>Total Receivables</b>	<b>\$2,005,242,248</b>	<b>\$1,695,564,094</b>	<b>\$309,678,154</b>

## Summary of Short Term Receivables For the 2008 Fiscal Year

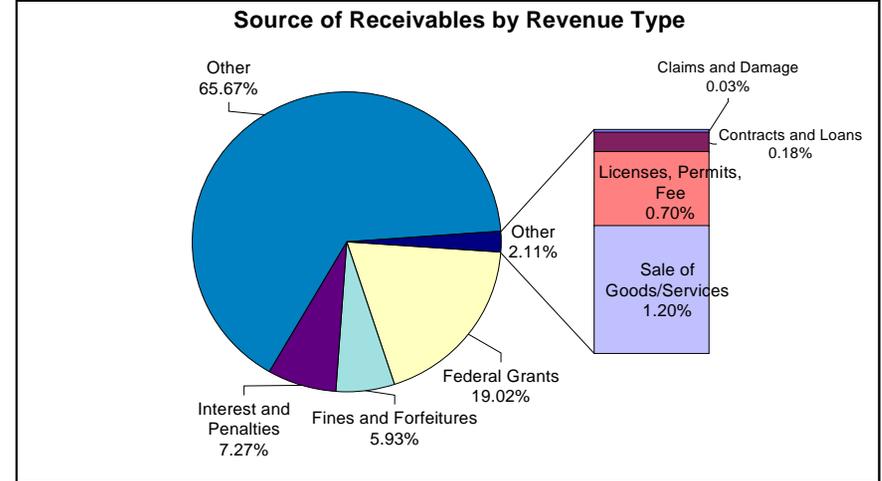
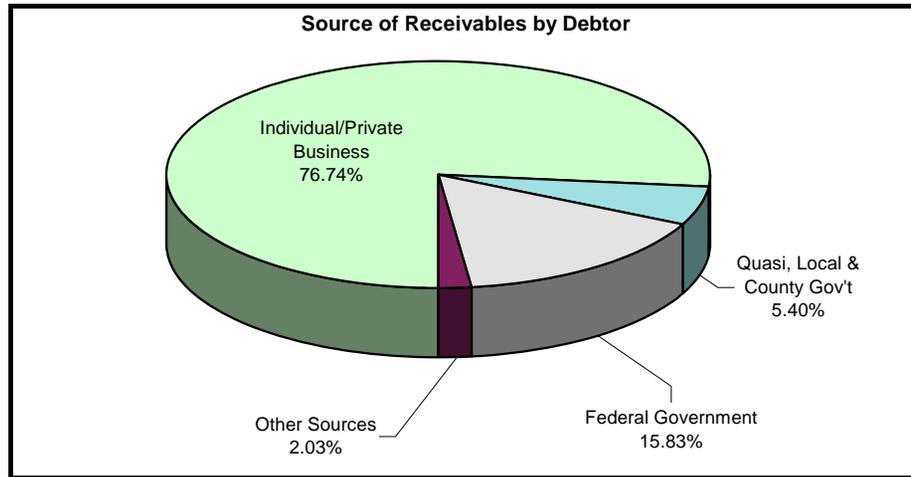
Agency	Short Term Rec Reported by State Agencies 6/30/07	Short Term Receivables Due 6/30/2008	Allowance for Doubtful Accounts 6/30/2008	Projected Collectible Accounts	Total Past Due 6/30/08	Over 90 Days Past Due 6/30/2008
020 District Courts	\$47,948,190	\$53,140,669	\$13,811,261	\$39,329,408	\$37,722,993	\$7,314,692
021 Juvenile Courts	\$3,423,664	\$3,410,425	\$852,607	\$2,557,818	\$1,509,379	\$1,119,510
050 State Treasurer	\$4,156	\$0	\$0	\$0	\$0	\$0
060 Governor's Office	\$2,311,803	\$2,259,520	\$0	\$2,259,520	\$9,919	\$9,616
080 Attorney General	\$1,786,471	\$694,144	\$0	\$694,144	\$0	\$0
090 State Auditor	\$0	\$0	\$0	\$0	\$0	\$0
100 Dept of Administrative Services	\$780,272	\$941,755	\$0	\$941,755	\$100,153	\$71,278
102 Office of State Debt Collection	\$17,347,356	\$15,193,346	\$14,167,795	\$1,025,551	\$15,183,866	\$15,118,718
110 Department of Technology Services	\$731,242	\$410,465	\$0	\$410,465	\$441,262	\$433,308
120 Tax Commission	\$204,868,865	\$192,175,177	\$128,708,788	\$63,466,389	\$167,648,015	\$88,437,518
140 Human Resource Management	\$0	\$489	\$0	\$489	\$370	\$75
170 Navajo Trust Administration	\$1,101,200	\$156,200	\$0	\$156,200	\$151,200	\$151,200
180 Department of Public Safety	\$8,094,557	\$9,160,457	\$0	\$9,160,457	\$253,006	\$210,754
190 Utah National Guard	\$4,454,980	\$6,340,430	\$0	\$6,340,430	\$0	\$0
200 Department of Human Services	\$595,234	\$287,200	\$0	\$287,200	\$258,400	\$60,800
201 Human Services - ORS	\$394,627,259	\$388,797,390	\$124,075,533	\$264,721,857	\$388,797,390	\$176,519,659
270 Department of Health	\$94,174,497	\$134,520,663	\$0	\$134,520,663	\$8,295,017	\$4,801,948
300 Building Board Construction	\$26,896,677	\$34,043,531	\$0	\$34,043,531	\$6,882,772	\$0
400 Board of Education	\$7,624,817	\$26,019,800	\$0	\$26,019,800	\$86,019	\$86,019
410 Department of Corrections	\$68,666,679	\$81,978,605	\$19,289,604	\$62,689,001	\$80,815,533	\$77,046,042
450 450 Veterans' Affairs	\$0	\$172,485	\$0	\$172,485	\$1	\$0
480 Dept Environmental Quality	\$3,382,770	\$1,582,728	\$3,342	\$1,579,386	\$412,210	\$388,576
550 School & Inst Trust Lands Admn	\$1,445,835	\$634,478	\$0	\$634,478	\$0	\$0
560 Natural Resources	\$9,370,300	\$8,671,163	\$0	\$8,671,163	\$518,918	\$346,447
570 Department of Agriculture and Foods	\$2,242,524	\$1,892,691	\$0	\$1,892,691	\$88,244	\$11,156
600 Dept of Workforce Services	\$475,165	\$514,369	\$0	\$514,369	\$7,359	\$6,209
601 Unemployment Insurance Contributions	\$18,386,635	\$20,105,485	\$2,220,963	\$17,884,522	\$20,105,485	\$17,868,481
602 DWS Public Assistance	\$14,859,865	\$13,609,217	\$6,348,261	\$7,260,956	\$13,609,217	\$8,130,482
650 Alcoholic Beverage Control	\$708,468	\$1,466,972	\$0	\$1,466,972	\$299,705	\$0
660 Labor Commission	\$22,813,375	\$23,289,469	\$0	\$23,289,469	\$23,004,011	\$22,817,619
670 Department of Commerce	\$4,678,499	\$6,514,879	\$0	\$6,514,879	\$5,824,472	\$5,524,499
680 Financial Institutions	\$0	\$14,536	\$0	\$14,536	\$0	\$0
690 Insurance Department	\$121,328	\$133,478	\$0	\$133,478	\$105,969	\$98,848
700 Public Service Commission	\$24,007	\$0	\$0	\$0	\$0	\$0
710 Department of Community & Culture	\$3,966,773	\$4,938,729	\$0	\$4,938,729	\$71,491	\$71,491
810 Utah Dept of Transportation	\$74,364,361	\$12,192,538	\$200,000	\$11,992,538	\$3,207,988	\$2,753,811
900 Board of Bonding Commission	\$0	\$0	\$0	\$0	\$0	\$0
<b>State Totals</b>	<b>\$1,042,277,824</b>	<b>\$1,045,263,484</b>	<b>\$309,678,154</b>	<b>\$735,585,330</b>	<b>\$775,410,365</b>	<b>\$429,398,756</b>

**Summary of the State's Long Term Receivables -  
For the 2008 Fiscal Year**

Receivables Due in Excess of One Year

<i>Agency Name</i>	<i>Type of Receivable</i>	<i>Receivable Balance 6/30/08</i>	<i>Receivable Balance 6/30/07</i>	<i>% Increase (Decrease)</i>
Agriculture	ARDL & Rural Rehab Revolving Loans	28,663,204	28,401,606	0.92%
NR - Sovereign Lands & Forestry	Contracted Service	12,627	25,257	-50.01%
School and Institutional Trust Lands	Contracts	18,348,965	19,879,910	-7.70%
Department of Corrections	Incarcerated or Unavailable Offenders	39,131,928	42,915,821	-8.82%
Sub Total		<u>86,156,724</u>	<u>91,222,594</u>	-5.55%
<b>Revolving Loans Serviced by Finance</b>				
Drinking Water	Loan	99,809,355	89,080,847	10.75%
Water Quality	Loan	211,959,203	192,306,226	9.27%
Water Resource Development	Loan	239,994,892	229,540,656	4.36%
Community Impact Board	Loan	258,755,617	232,981,983	9.96%
Energy Conservation	Loan	269,266	319,465	-18.64%
Housing Development	Loan	63,033,707	58,944,473	6.49%
	\$ 4,843,266 is due in 90 days on above loans			
<b>Total Finance Revolving Loans</b>		<u>873,822,040</u>	<u>803,173,650</u>	8.08%
Note: Long Term obligation in the Department of Corrections contains restitution which may not be a state receivable.				
<b>TOTAL LONG TERM RECEIVABLES</b>		<u>959,978,764</u>	<u>894,396,245</u>	6.83%

## Summary of Short-Term Receivables by Source For the 2008 Fiscal Year

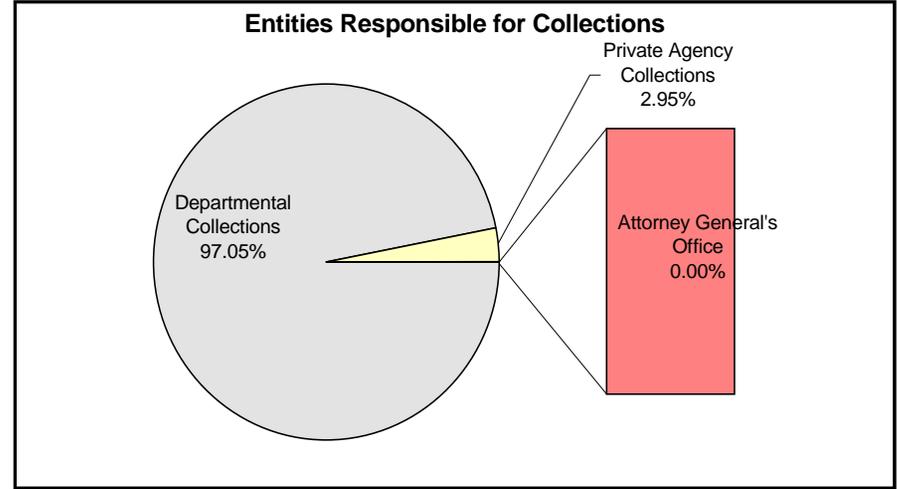
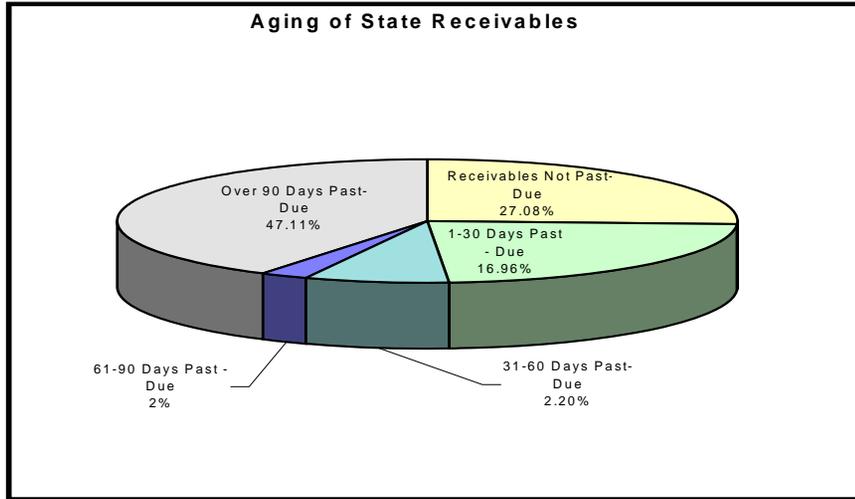


Debtor	Amount	Percent FY 08	Percent FY 07
Individual/Private Business	\$802,173,879.54	76.74%	82.67%
Quasi, Local & County Gov't	\$56,495,852.97	5.40%	4.32%
Federal Government	\$165,419,898.87	15.83%	11.15%
Other Sources	\$21,173,852.20	2.03%	1.86%
<b>Total</b>	<b>\$1,045,263,483.58</b>	<b>100.00%</b>	<b>100.00%</b>

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

Revenue Type	Amount	Percent FY 08	Percent FY 07
Claims and Damage	\$303,936.00	0.03%	0.00%
Contracts and Loans	\$1,681,220.00	0.16%	0.25%
Federal Grants	\$174,143,981.19	16.66%	16.46%
Fines and Forfeitures	\$54,335,079.16	5.20%	5.38%
Interest and Penalties	\$66,556,517.85	6.37%	5.14%
Licenses, Permits, Fee	\$6,396,667.13	0.61%	0.61%
Other	\$601,348,947.63	57.53%	55.21%
Sale of Goods/Services	\$10,949,893.62	1.05%	2.09%
Taxes	\$129,547,241.00	12.39%	14.86%
<b>Total</b>	<b>\$1,045,263,483.58</b>	<b>100.00%</b>	<b>100.00%</b>

## Summary of Receivable Age and Collection Status For the Fiscal Year Ending June 30, 2008



Source	FY 2007 Amount	FY 2008 Amount	Percent Change
Rec. Not Past-Due	\$289,881,252.84	\$269,853,118.55	-6.91%
1-30 Days Past-Due	\$199,188,935.85	\$240,479,535.60	20.73%
31-60 Days Past-Due	\$80,715,807.64	\$79,753,085.98	-1.19%
61-90 Days Past-Due	\$33,684,847.30	\$25,778,987.51	-23.47%
Over 90 Days Past-Due	\$438,806,980.81	\$429,398,755.94	-2.14%
<b>Total</b>	<b>\$1,042,277,824.44</b>	<b>\$1,045,263,483.58</b>	<b>17.02%</b>

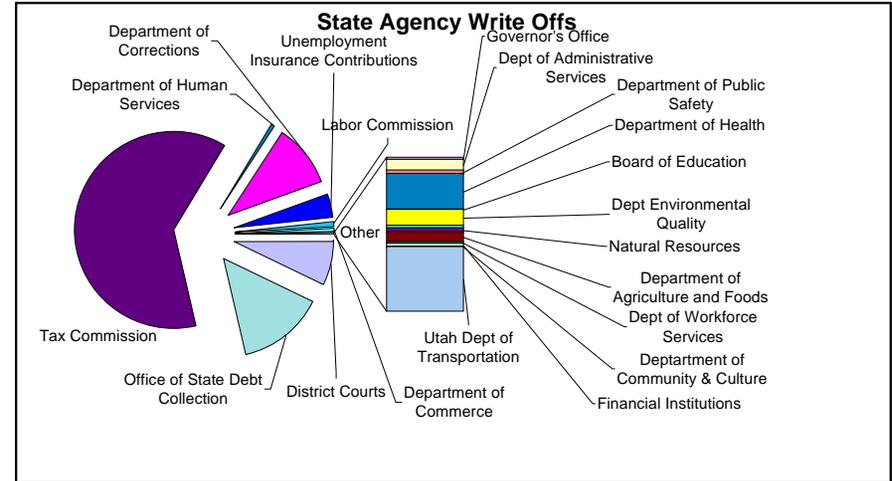
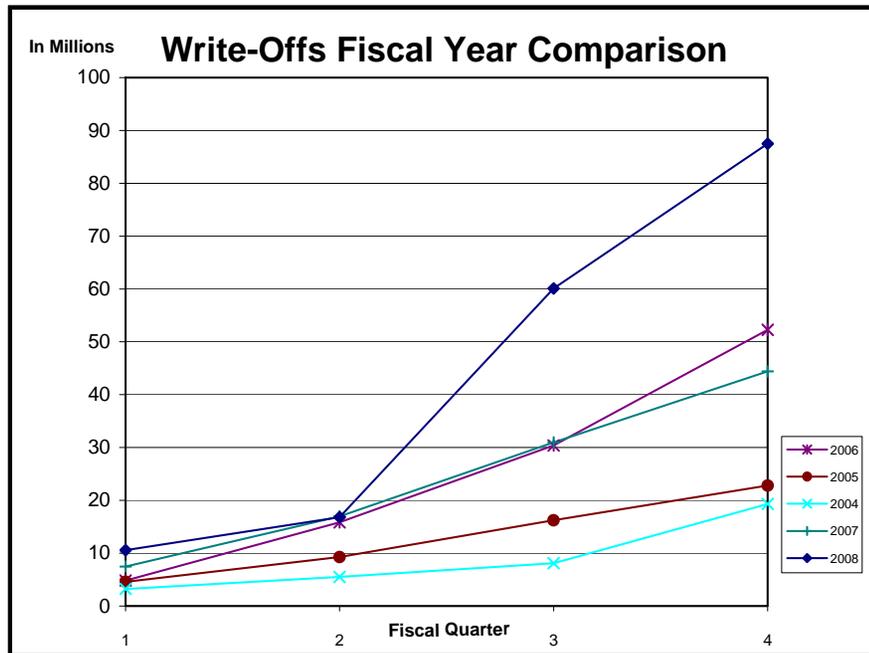
Source	Amount	Percent
Departmental Collections	\$1,014,412,411.61	97.05%
Private Agency Collections	\$30,846,925.97	2.95%
Attorney General's Office	\$4,146.00	0.00%
<b>Total</b>	<b>\$1,045,263,483.58</b>	<b>100.00%</b>

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.

During FY 2008 the State's past-due receivables increased \$23.01 Million, 3.05%. Continued effort will be made to bill and collect in the early phases of the collection cycle.

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 2008 Fiscal Year



## COMMENTS

State write-offs increased by \$43.07 million in FY 2008. 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 FY2008	% Of All W/O FY2008	Write-Offs FY2007	% Of All W/O FY2007
020 District Courts	\$1,952,709	2.23%	\$2,691,887	6.06%
102 Office of State Debt Collection	\$10,630,643	12.15%	\$10,574,818	23.82%
120 Tax Commission	\$61,428,679	70.23%	\$6,794,556	15.31%
200 Department of Human Services	\$474,911	0.54%	\$462,480	1.04%
270 Department of Health	\$13,531	0.02%	\$16,522	0.04%
400 Board of Education	\$50	0.00%	\$0.00	0.00%
410 Department of Corrections	\$8,023,055	9.17%	\$19,707,338	44.39%
480 Dept Environmental Quality	\$33,317	0.04%	\$3,659	0.01%
560 Dept of Natural Resources	\$4,607	0.01%	\$8,358	0.02%
570 Dept of Agriculture & Foods	\$17,000	0.02%	\$1,257	0.00%
601 Contributions	\$2,681,671	3.07%	\$2,626,210	5.92%
660 Labor Commission	\$55,770	0.06%	\$637,567	1.44%
670 Department of Commerce	\$1,789,570	2.05%	\$866,944	1.95%
680 Financial Institutions	\$600	0.00%	\$2,100	0.00%
710 Dept of Community & Culture	\$1,646	0.00%	\$0	0.00%
810 Dept of Transportation	\$354,892	0.41%	\$0	0.00%
<b>Totals</b>	<b>\$87,462,651</b>	<b>100.00%</b>	<b>\$44,393,696</b>	<b>100.00%</b>

# **PERFORMANCE MEASURES**

## *Performance Measures*

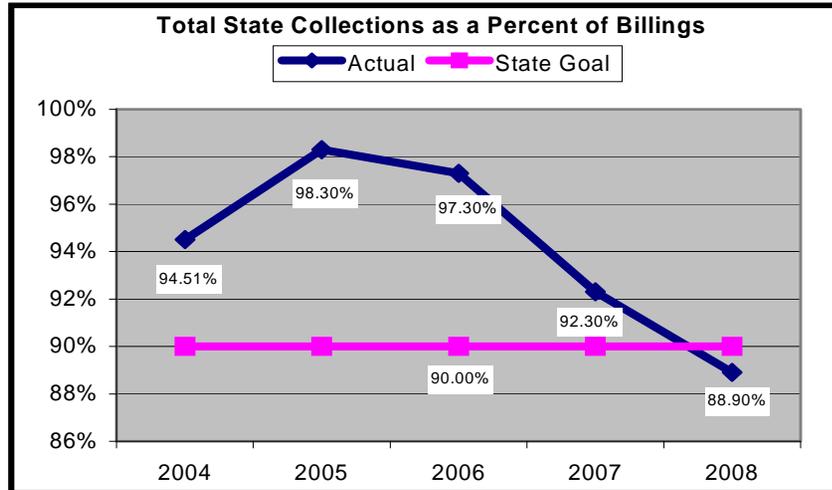
Performance measures are used to evaluate state agencies' effectiveness in managing and collecting state receivables. These measurements are industry-standards in the collection field, but are not appropriate for all state agencies due to the nature of the receivables that are generated within the agency. 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

		<i>For Quarters Ending 01-Jul-2007 Through 30-Jun-2008</i>					
<i>Agency</i>	<i>Avg. Collections as a % of Billings</i>	<i>Avg. Days to Collection</i>	<i>Collectible as a % of Gross</i>	<i>Past-Due as a % of Gross</i>	<i>Over 90 Days Past-Due as a % of Total</i>	<i>Write-Off as a % of Total Past-Due</i>	
020	District Courts	70.18%	1,414.00	74.01%	70.99%	19.39%	2.80%
021	Juvenile Courts	76.95%	608.18	75.00%	44.26%	74.17%	0.00%
050	State Treasurer	0.00%	0.00	0.00%	0.00%	0.00%	0.00%
060	Governor's Office	100.49%	20.76	100.00%	0.44%	96.95%	0.00%
080	Attorney General	158.29%	47.08	100.00%	0.00%	0.00%	0.00%
090	State Auditor	100.00%	17.90	0.00%	0.00%	0.00%	0.00%
100	Dept of Administrative Services	98.03%	49.96	100.00%	10.63%	71.17%	0.00%
102	Office of State Debt Collection	11.68%	4,997.74	6.75%	99.94%	99.57%	14.05%
110	Department of Technology Services	111.27%	115.23	100.00%	107.50%	98.20%	0.00%
120	Tax Commission	55.54%	267.06	33.03%	87.24%	52.75%	7.90%
130	Career Service Review Board	0.00%	0.00	0.00%	0.00%	0.00%	0.00%
140	Human Resource Management	98.26%	9.80	100.00%	75.66%	20.27%	0.00%
170	Navajo Trust Administration	19000.00%	327.77	100.00%	96.80%	100.00%	0.00%
180	Department of Public Safety	97.11%	42.68	100.00%	2.76%	83.30%	0.00%
190	Utah National Guard	94.74%	29.77	100.00%	0.00%	0.00%	0.00%
200	Department of Human Services	99.84%	1.25	100.00%	89.97%	23.53%	28.38%
201	Human Services - ORS	57.70%	1,735.68	68.09%	100.00%	45.40%	0.00%
270	Department of Health	96.88%	12.36	100.00%	6.17%	57.89%	0.06%
300	Building Board Construction	93.02%	68.37	100.00%	20.22%	0.00%	0.00%
400	Board of Education	95.49%	7.56	100.00%	0.33%	100.00%	0.01%
410	Department of Corrections	37.65%	1,543.68	76.47%	98.58%	95.34%	2.56%
450	Veterans' Affairs	88.94%	22.00	100.00%	0.00%	0.00%	0.00%
480	Dept Environmental Quality	104.18%	12.54	99.79%	26.04%	94.27%	1.73%
550	School & Inst Trust Lands Admn	76.34%	161.63	100.00%	0.00%	0.00%	0.00%
560	Natural Resources	103.17%	50.58	100.00%	5.98%	66.76%	0.06%
570	Department of Agriculture and Foods	105.59%	72.95	100.00%	4.66%	12.64%	0.73%
600	Dept of Workforce Services	99.99%	0.68	100.00%	1.43%	84.37%	0.00%
601	Unemployment Insurance Contributions	87.55%	214.02	88.95%	100.00%	88.87%	3.44%
602	DWS Public Assistance	96.64%	1,807.47	53.35%	100.00%	59.74%	0.00%
650	Alcoholic Beverage Control	103.78%	26.09	100.00%	20.43%	0.00%	0.00%
660	Labor Commission	88.40%	2,053.12	100.00%	98.77%	99.19%	0.06%
670	Department of Commerce	1.30%	48,791.54	100.00%	89.40%	94.85%	6.98%
680	Financial Institutions	99.77%	1.05	100.00%	0.00%	0.00%	8.18%
690	Insurance Department	96.83%	142.88	100.00%	79.39%	93.28%	0.00%
700	Public Service Commission	0.00%	0.00	0.00%	0.00%	0.00%	0.00%
710	Department of Community & Culture	97.93%	16.30	100.00%	1.45%	100.00%	0.46%
810	Utah Dept of Transportation	102.53%	24.91	98.36%	26.31%	85.84%	1.38%
900	Board of Bonding Commission	100.00%	17.04	0.00%	0.00%	0.00%	0.00%
<b>Average</b>		<b>88.90%</b>	<b>106.40</b>	<b>70.40%</b>	<b>74.18%</b>	<b>55.40%</b>	<b>2.80%</b>
<b>Utah Performance Goals</b>		<b>90.00%</b>	<b>90.00</b>	<b>95.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>2.00%</b>

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



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

The average collection as a percent of billings for FY 2008 is 88.9%, a 3.4% decrease. OSDC will put forth extra effort to motivate those agencies not meeting this goal to improve their performance.

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

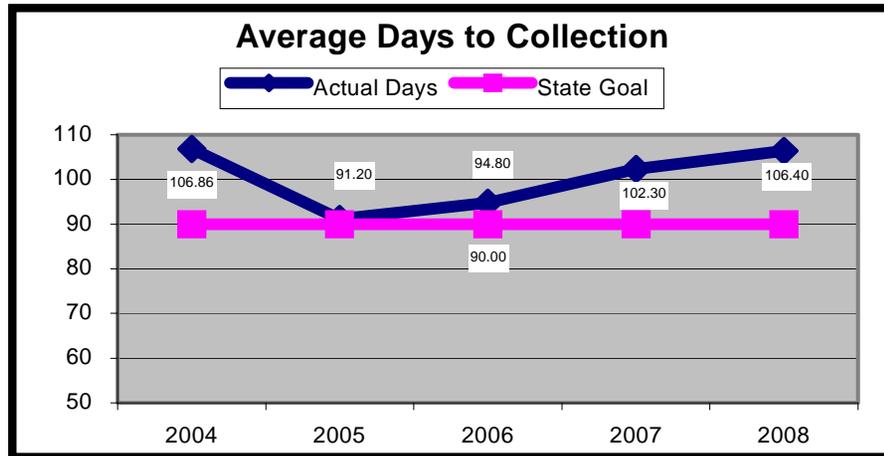
#### **State Agencies Exceeding the State Goal of 90% Collections as a Percent of Billings for FY2008 with Gross Receivables in Excess of \$1.0 Million**

Agency	Average FY2008	Average FY2007
060 Governor's Office	100.49%	88.6%
180 Department of Public Safety	97.11%	91.2%
190 Utah National Guard	94.74%	99.2%
270 Department of Health	96.88%	91.2%
300 Building Board Construction	93.02%	88.8%
400 Board of Education	95.49%	99.1%
480 Dept Environmental Quality	104.18%	101.7%
560 Natural Resources	103.17%	93.5%
570 Department of Agriculture and Foods	105.59%	101.3%
602 DWS Public Assistance	96.64%	90.0%
650 Alcoholic Beverage Control	103.78%	104.7%
710 Department of Community & Culture	97.93%	98.5%
810 Utah Dept of Transportation	102.53%	96.6%

Agency	Average FY2008	Average FY2007
020 District Courts	70.18%	78.12%
021 Juvenile Courts	76.95%	87.5%
120 Tax Commission	55.54%	77.04%
201 Human Services - ORS	57.70%	58.66%
410 Department of Corrections	37.65%	37.09%
450 Veterans' Affairs	88.94%	100.00%
550 School & Inst Trust Lands Admn	76.34%	61.12%
601 Unemployment Insurance Contributions	87.55%	81.76%
660 Labor Commission	88.40%	45.56%
670 Department of Commerce	1.30%	3.00%

OSDC is excluded from this report. OSDC receivables are all delinquent 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 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**

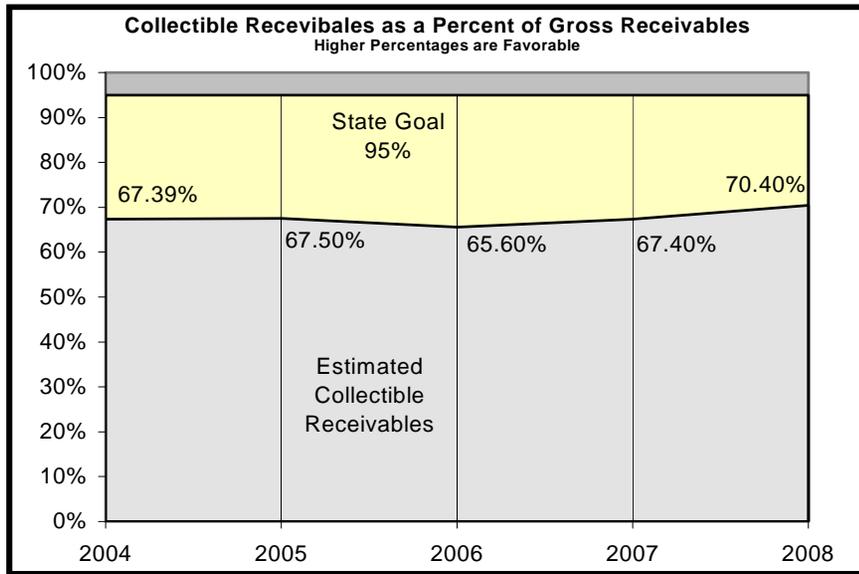
Agency	Average FY2008	Average FY2007
060 Governor's Office	20.76	24.47
180 Department of Public Safety	42.68	38.48
190 Utah National Guard	29.77	27.94
270 Department of Health	12.36	19.00
300 Building Board Construction	68.37	86.53
400 Board of Education	7.56	4.38
480 Dept Environmental Quality	12.54	16.19
560 Natural Resources	50.58	51.33
570 Department of Agriculture and Foods	72.95	73.43
650 Alcoholic Beverage Control	26.09	25.1
710 Community Economic Development	16.30	24.21
810 Utah Dept of Transportation	24.91	15.61

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

Agency	Average FY2008	Average FY2007
020 District Courts	1,414.00	1,292.05
021 Juvenile Courts	608.18	717.14
102 Office of State Debt Collection	4,997.74	5,421.53
120 Tax Commission	267.06	334.68
201 Human Services - ORS	1,735.68	1,862.13
410 Department of Corrections	1,543.68	1,710.95
601 Unemployment Insurance Contributions	214.02	343.91
602 DWS Public Assistance	1,807.47	1,845.38
660 Labor Commission	2,053.12	1,551.91
670 Department of Commerce	48,791.54	32,847.25

# 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, 2008, 70.4% of the gross receivables are estimated to be collectible. During FY 2008, agencies continued implementing 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**

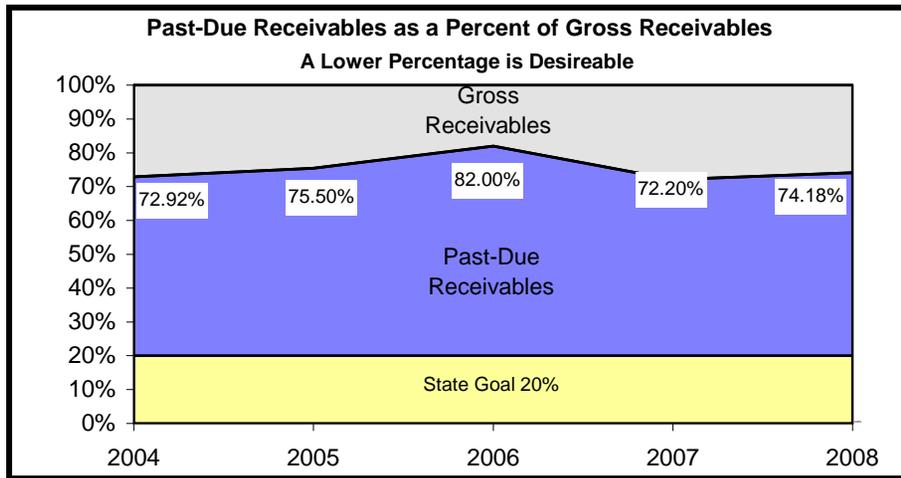
Agency	FY 2008	FY 2007
060 Governor's Office	100.00%	100.00%
180 Department of Public Safety	100.00%	100.00%
190 Utah National Guard	100.00%	100.00%
270 Department of Health	100.00%	100.00%
300 Building Board Construction	100.00%	100.00%
400 Board of Education	100.00%	100.00%
480 Dept Environmental Quality	99.79%	99.90%
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	98.36%	99.70%

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

Agency	FY 2008	FY 2007
020 District Courts	74.01%	74.00%
021 Juvenile Courts	75.00%	75.00%
102 Office of State Debt Collection	6.75%	6.70%
120 Tax Commission	33.03%	29.30%
201 Human Services - ORS	68.09%	66.60%
410 Department of Corrections Unemployment Insurance	76.47%	76.70%
601 Contributions	88.95%	45.00%
602 DWS Public Assistance	53.35%	49.30%

# 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, 2008, 74.18% 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

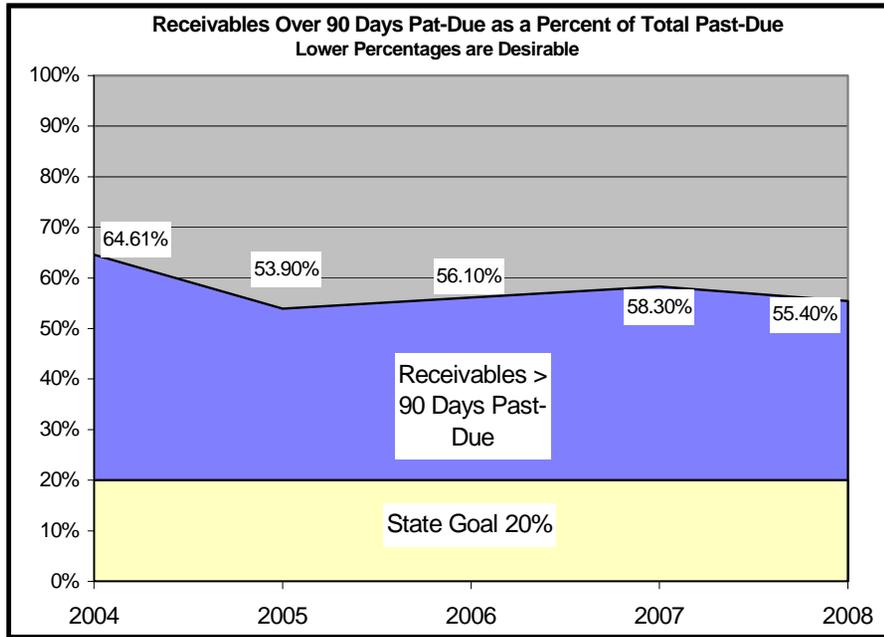
Agency	FY 2008	FY 2007
060 Governor's Office	0.44%	0.68%
180 Department of Public Safety	2.76%	1.36%
190 Utah National Guard	0.00%	0.00%
270 Department of Health	6.17%	2.08%
400 Board of Education	0.33%	0.10%
560 Natural Resources	5.98%	16.18%
570 Department of Agriculture and Foods	4.66%	17.77%
710 Department of Community & Culture	1.45%	0.29%
060 Governor's Office	0.44%	0.68%

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

Agency	FY 2008	FY 2007
020 District Courts	70.99%	17.43%
021 Juvenile Courts	44.26%	43.32%
102 Office of State Debt Collection	99.94%	99.96%
120 Tax Commission	87.24%	90.99%
201 Human Services - ORS	100.00%	100.00%
300 Building Board Construction	20.22%	4.38%
410 Department of Corrections	98.58%	98.11%
480 Dept Environmental Quality	26.04%	14.88%
601 Unemployment Insurance Contributions	100.00%	100.00%
602 DWS Public Assistance	100.00%	100.00%
650 Alcoholic Beverage Control	20.43%	17.76%
660 Labor Commission	98.77%	79.61%
670 Department of Commerce	89.40%	97.94%
810 Utah Dept of Transportation	26.31%	17.39%

## 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.

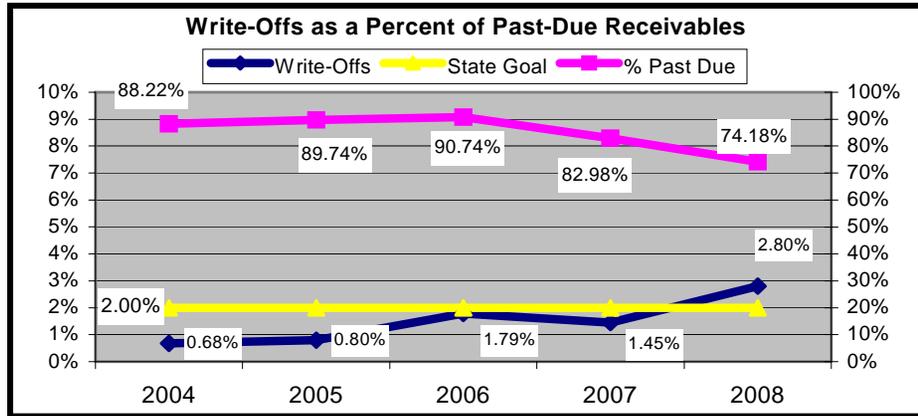
Agency	FY 2008	FY 2007
021 Juvenile Courts	74.17%	80.50%
060 Governor's Office	96.95%	95.71%
102 Office of State Debt Collection	99.57%	99.43%
120 Tax Commission	52.75%	59.80%
180 Department of Public Safety	83.30%	32.27%
201 Human Services - ORS	45.40%	46.83%
270 Department of Health	57.89%	48.78%
400 Board of Education	100.00%	100.00%
410 Department of Corrections	95.34%	95.24%
480 Dept Environmental Quality	94.27%	78.96%
560 Natural Resources	66.76%	84.01%
601 Unemployment Insurance Contributions	88.87%	86.70%
602 DWS Public Assistance	59.74%	61.90%
660 Labor Commission	99.19%	85.26%
670 Department of Commerce	94.85%	95.73%
710 Department of Community & Culture	100.00%	98.16%
810 Utah Dept of Transportation	85.84%	30.02%

#### 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 2008	FY 2007
020 District Courts	19.39%	76.41%
190 Utah National Guard	0.00%	0.00%
570 Department of Agriculture and Foods	12.64%	75.58%
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 6/30/2008	Write-offs as a % of Past-Due Rec. 6/30/08	% of Rec. Past-Due 6/30/2007	Write-offs as a % of Past-Due Rec. 6/30/07
020 District Courts	70.99%	2.80%	17.43%	5.17%
021 Juvenile Courts	44.26%	0.00%	43.32%	0.00%
060 Governor's Office	0.44%	0.00%	0.68%	0.00%
102 Office of State Debt Collection	99.94%	14.05%	99.96%	13.02%
120 Tax Commission	87.24%	7.90%	90.99%	1.02%
180 Department of Public Safety	2.76%	0.00%	1.36%	0.00%
190 Utah National Guard	0.00%	0.00%	0.00%	0.00%
201 Human Services - ORS	100.00%	0.00%	100.00%	0.00%
270 Department of Health	6.17%	0.06%	2.08%	0.01%
300 Building Board Construction	20.22%	0.00%	4.38%	0.00%
400 Board of Education	0.33%	0.01%	0.10%	0.00%
410 Department of Corrections	98.58%	2.56%	98.11%	6.53%
480 Dept Environmental Quality	26.04%	1.73%	14.88%	0.17%
560 Natural Resources	5.98%	0.06%	16.18%	0.05%
570 Department of Agriculture and Foods	4.66%	0.73%	17.77%	0.07%
601 Unemployment Insurance Contributions	100.00%	3.44%	100.00%	3.51%
602 DWS Public Assistance	100.00%	0.00%	100.00%	0.00%
650 Alcoholic Beverage Control	20.43%	0.00%	17.76%	0.00%
660 Labor Commission	98.77%	0.06%	79.61%	1.06%
670 Department of Commerce	89.40%	6.98%	97.94%	4.46%
710 Department of Community & Culture	1.45%	0.46%	0.29%	0.00%
810 Utah Dept of Transportation	26.31%	1.38%	17.39%	0.00%

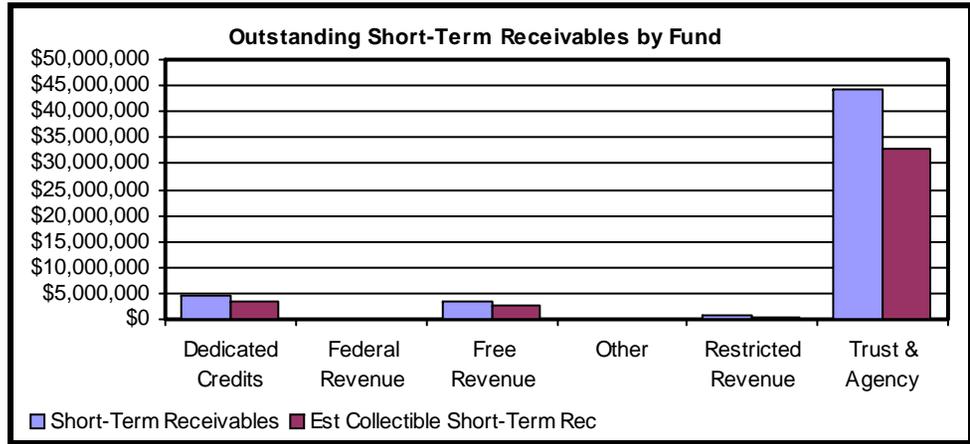
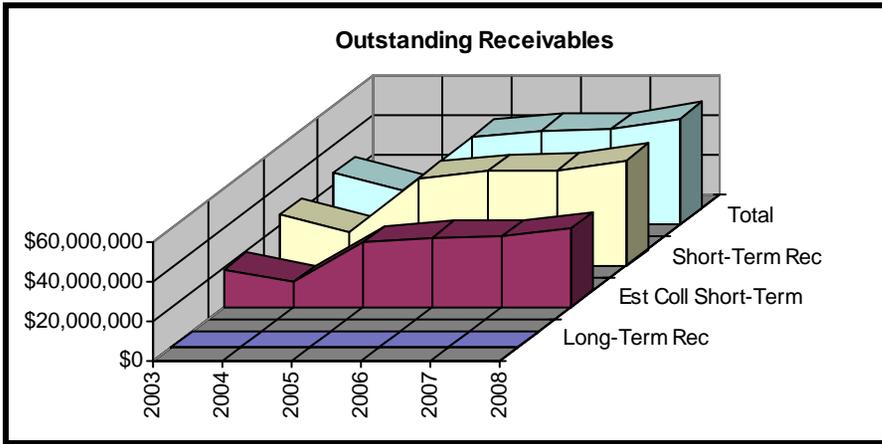
*Agencies with large percentages of past-due receivables will be encouraged to remove accounts from their active accounting records when they are considered uncollectible unless prohibited by law. This will result in the state's receivables being more accurately reflected on the state's receivable reports.*

*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 FY08 Court receivables increased by \$5.2 M, 10.8%. Courts collections decreased \$1.2 M, 9.2%. The amount past-due increased by \$29.4 M, 351.5%. The amount past-due over 90 days increased \$ 0.9.4 M - approximately 14.6%.

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.

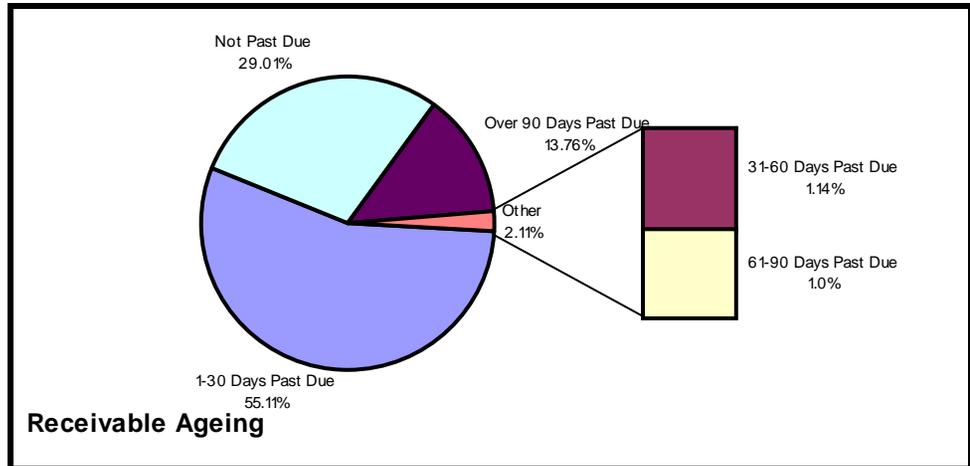
**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$4,754,743	\$38,709	\$3,458,241	\$0	\$667,914	\$44,221,062
Est. Collectible Short-Term Rec.	\$3,518,984	\$28,647	\$2,559,444	\$0	\$494,322	\$32,728,011

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$18,288,063.00	\$12,834,213.00	\$482,557.27

Cost of Collection is the amount of PJI Interest transferred from OSDC to the Courts. PJI is used to supplement the courts collection program.



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

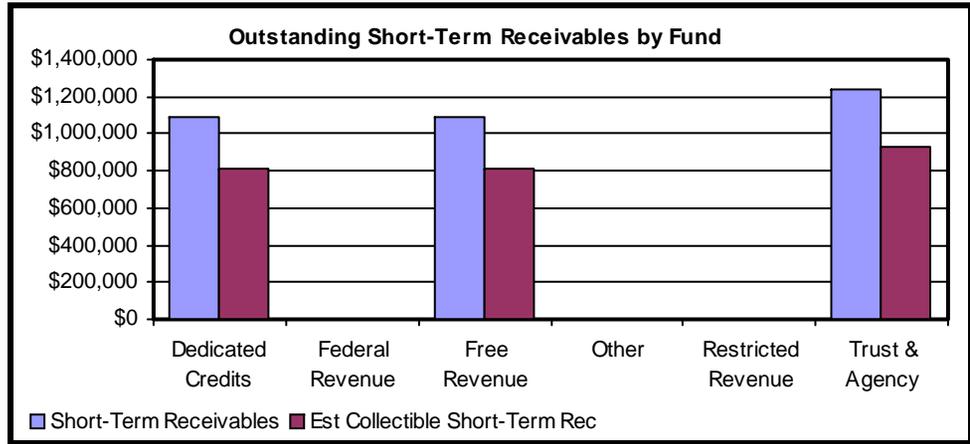
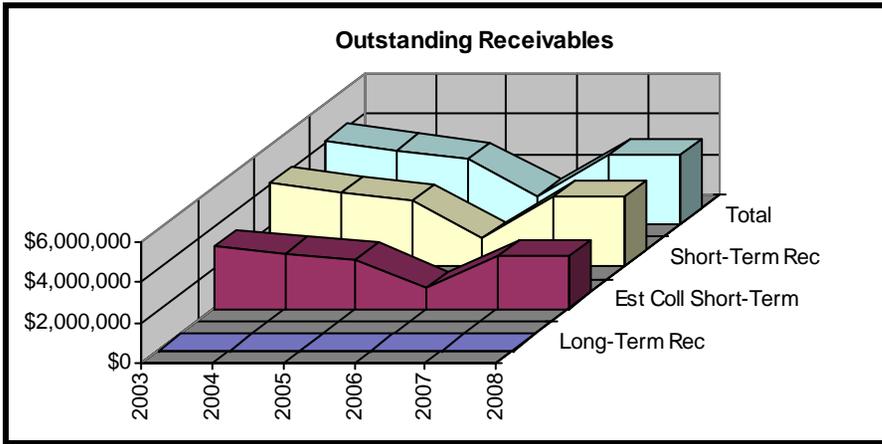
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>0100 JUD 1ST DISTRICT</b>	1,097,718	1,452,967	377,626	1,075,341	1,346,516	1,206,191
<b>0200 JUD 2ND DISTRICT</b>	5,652,319	6,886,009	1,789,674	5,096,335	727,460	397,199
<b>0300 JUD 3RD DISTRICT</b>	6,621,039	9,926,816	2,579,979	7,346,837	6,857,229	4,227,957
<b>0400 JUD 4TH DISTRICT</b>	31,924,007	32,106,277	8,344,422	23,761,855	28,260,267	1,162,020
<b>0500 JUD 5TH DISTRICT</b>	823,954	882,876	229,460	653,416	164,664	72,864
<b>0600 JUD 6TH DISTRICT</b>	378,605	441,529	114,754	326,775	168,844	133,019
<b>0700 JUD 7TH DISTRICT</b>	557,878	503,923	130,970	372,953	72,988	41,837
<b>0800 JUD 8TH DISTRICT</b>	892,670	940,272	244,376	695,896	125,025	73,605
<b>Agency Totals:</b>	<b>47,948,190</b>	<b>53,140,669</b>	<b>13,811,261</b>	<b>39,329,408</b>	<b>37,722,993</b>	<b>7,314,692</b>

District court receivables are 5.0% of the state gross short-term receivables.

## 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 FY08 Juvenile Court receivables decreased by \$13,239, 0.39%. Juvenile Courts collections increased by \$.4 M, 19.6%. The amount past-due increased by \$26 K, 1.76% The amount past-due over 90 days decreased \$ 0.75 M, 6.2%

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. The courts have now implemented an electronic placement process.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

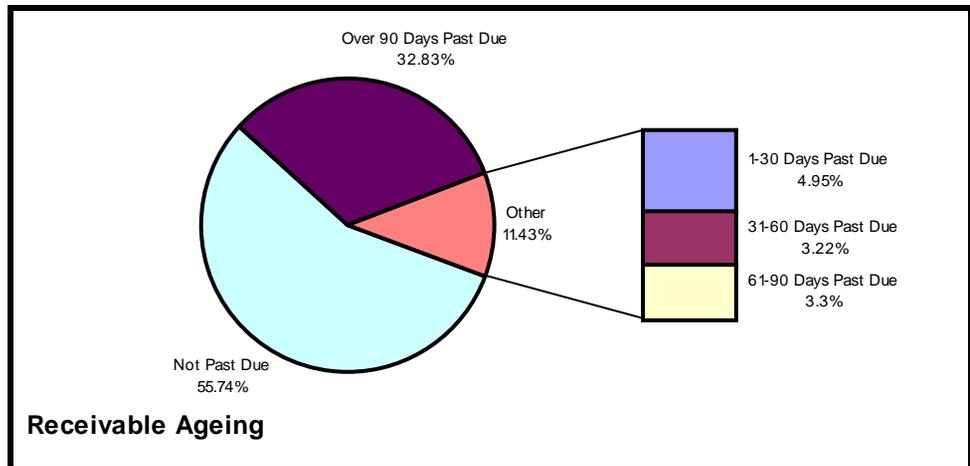
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$1,087,221	\$0	\$1,087,221	\$0	\$0	\$1,235,983
Est. Collectible Short-Term Rec.	\$815,416	\$0	\$815,416	\$0	\$0	\$926,986

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
672,711	\$2,582,493.00	\$1,987,162.00	\$0.00

Cost of Collection is included in the District Court report.

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



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

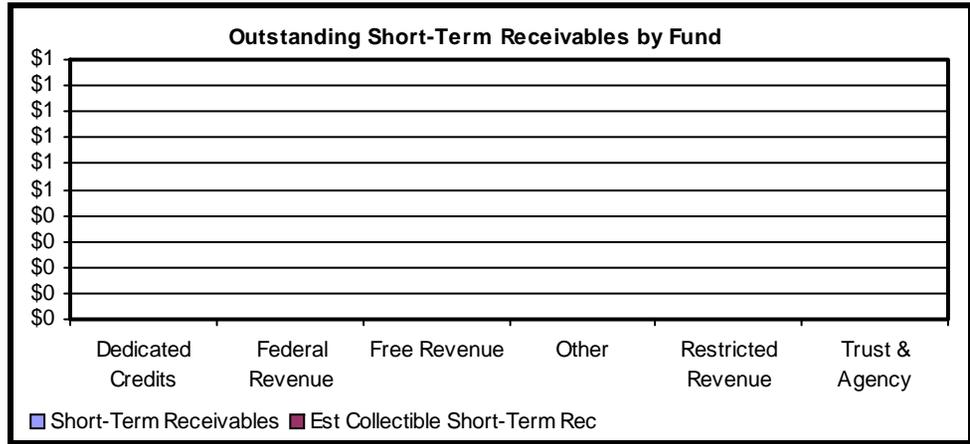
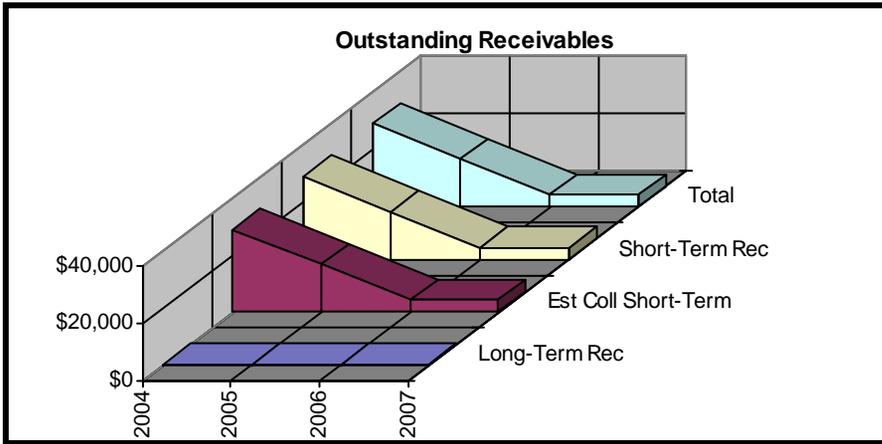
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>0000 JUVENILE COURTS</b>	3,423,664	3,410,425	852,607	2,557,818	1,509,379	1,119,510
<b>Agency Totals:</b>	<b>3,423,664</b>	<b>3,410,425</b>	<b>852,607</b>	<b>2,557,818</b>	<b>1,509,379</b>	<b>1,119,510</b>

Juvenile court receivables are 0.3% of the state gross short-term receivables.

## 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:**

In FY08 State Treasurer receivables decreased by \$4,156, 100.00%. The amount collected remained the same \$ 0.00. The amount past-due decreased \$4,156, 100%. Past-due over 90 days also decreased \$4,156, 100%.

There are no outstanding receivables at end of FY2008.

The receivables are generated in the Unclaimed Property office.

**Short-Term Receivables by Fund Detail - 2008 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

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	(\$4,156.32)	\$0.00	\$0.00

Receivable Ageing

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

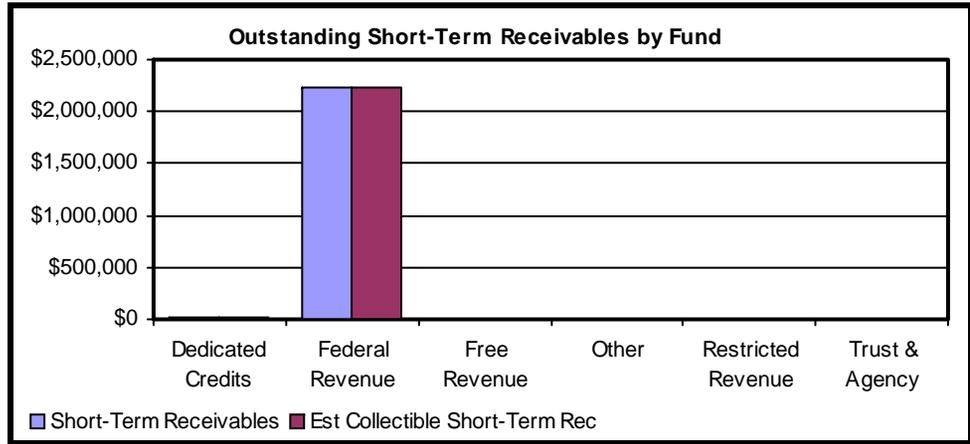
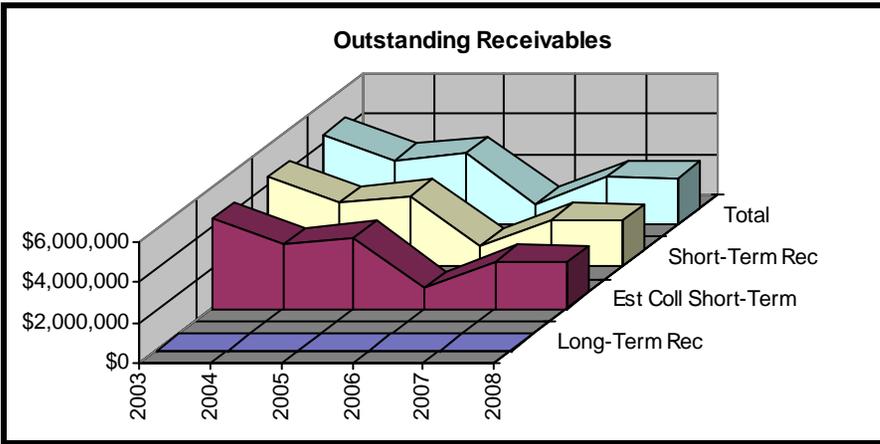
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>7500 TRS OTHER</b>	4,156	0	0	0	0	0
<b>Agency Totals:</b>	<b>4,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

The State Treasurer receivables are 0.0% of the state gross short-term receivables.

## 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 decreased in FY08 by \$52 K, 2.3%. The amount collected increased \$0.8 M, 56.3%. The amount past-due increased \$7 K, 82.3%

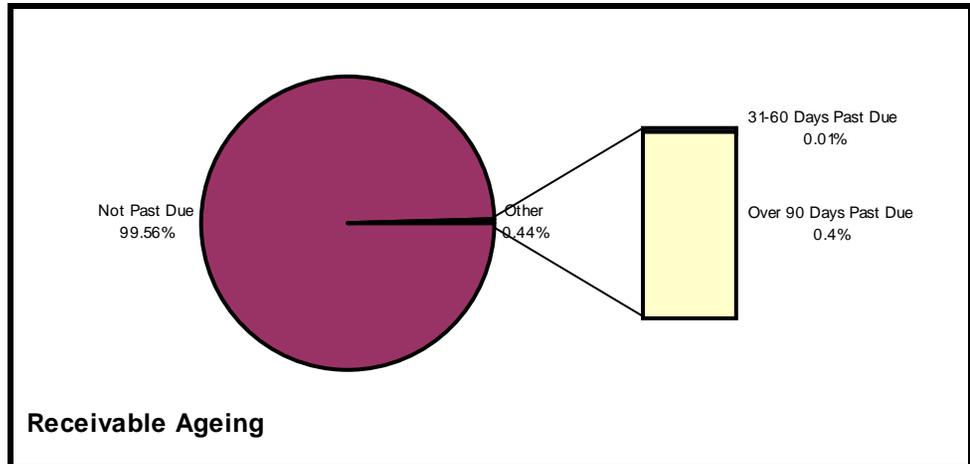
**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$23,782	\$2,229,096	\$0	\$6,549	\$93	\$0
Est. Collectible Short-Term Rec.	\$23,782	\$2,229,096	\$0	\$6,549	\$93	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
55	\$10,774,513.91	\$10,826,796.68	\$0.00

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 FY09.



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

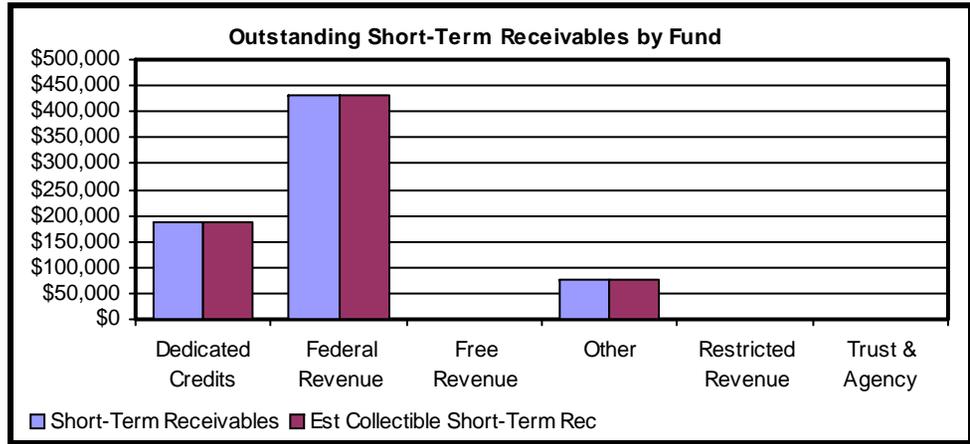
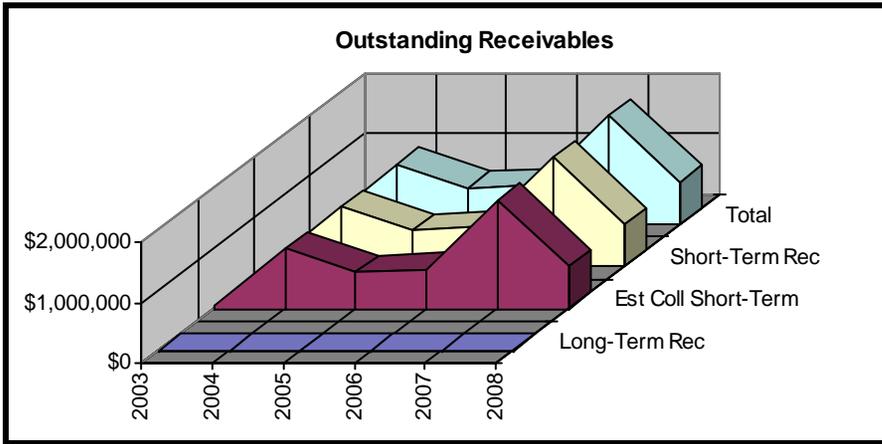
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1001 GOV GOVERNOR'S OFFICE</b>	48,016	20,975	0	20,975	6,686	6,461
<b>1002 GOV OFFICE PLANNING &amp; BUDGET</b>	0	7,810	0	7,810	2,814	2,814
<b>1005 GOV TOURISM</b>	565	1,634	0	1,634	414	337
<b>1006 GOV BUSINESS DEVELOPMENT</b>	5	5	0	5	5	5
<b>1007 GOV COMM. CRIMINAL &amp; JUVENILE J</b>	2,263,217	2,229,096	0	2,229,096	0	0
<b>Agency Totals:</b>	<b>2,311,803</b>	<b>2,259,520</b>	<b>0</b>	<b>2,259,520</b>	<b>9,919</b>	<b>9,616</b>

Governor's Office receivables represent 0.2% of gross state short-term receivables

## 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 FY08 by \$1.1 M, 61.14%. The amount collected increased \$2.3 M, 78.1%.

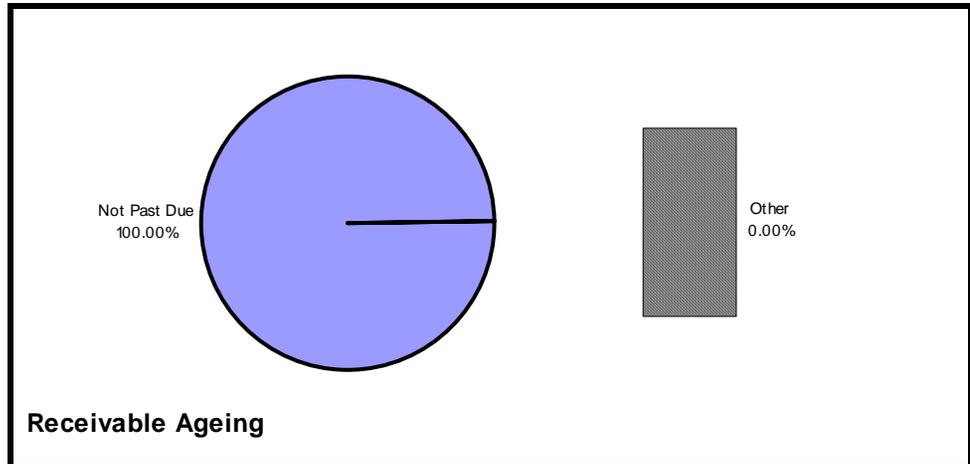
Receivables created and collected by the Attorney General's Office are for legal services provided for state agencies and quasi-governmental agencies.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$186,330	\$432,974	\$0	\$74,840	\$0	\$0
Est. Collectible Short-Term Rec.	\$186,330	\$432,974	\$0	\$74,840	\$0	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
12	\$1,873,886.37	\$2,966,212.92	\$0.00



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

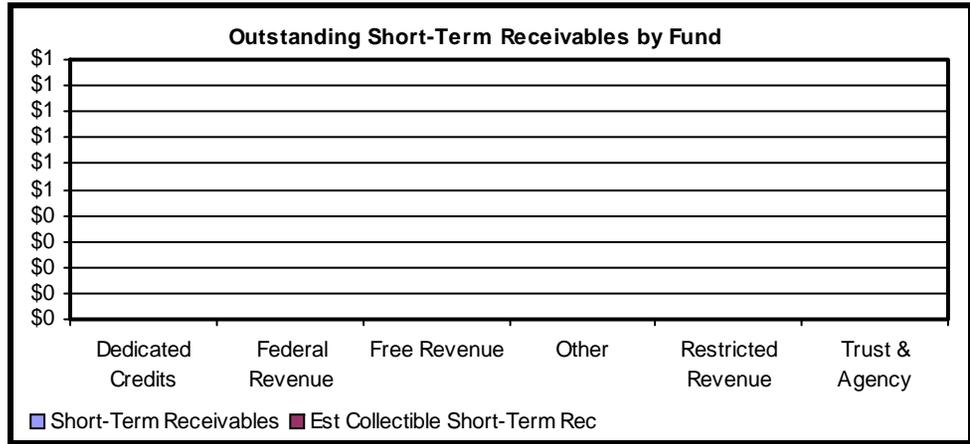
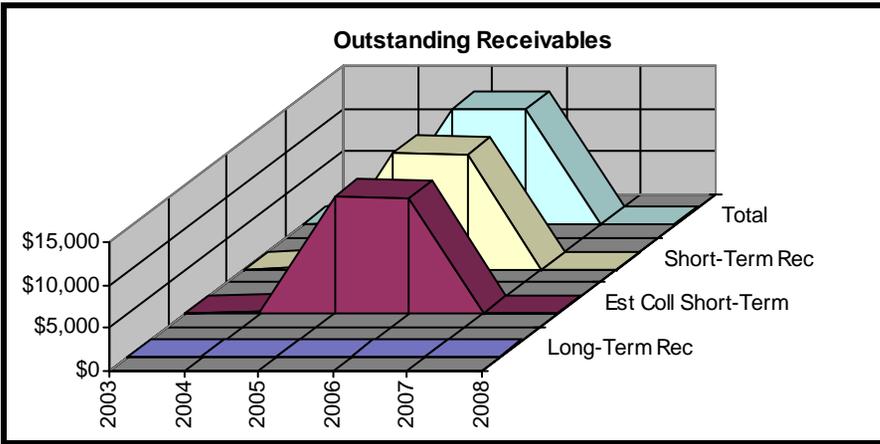
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1300 CHILDRENS JUSTICE CENTERS</b>	164,266	63,265	0	63,265	0	0
<b>2100 LAW ENFORCEMENT</b>	27,405	9,840	0	9,840	0	0
<b>2200 CRIMINAL JUSTICE</b>	0	77,595	0	77,595	0	0
<b>2600 GRANTS</b>	1,594,800	357,114	0	357,114	0	0
<b>8200 EDUCATION</b>	0	186,330	0	186,330	0	0
<b>Agency Totals:</b>	<b>1,786,471</b>	<b>694,144</b>	<b>0</b>	<b>694,144</b>	<b>0</b>	<b>0</b>

Attorney General Receivables represent 0.0% of the state gross short-term receivable.

## 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 did not change in FY08. The amount collected increased \$12.3 K, 2.9%. The amount past-due is \$0.

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

**Short-Term Receivables by Fund Detail - 2008 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

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
0	\$420,774.00	\$420,774.00	\$0.00

Receivable Ageing

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

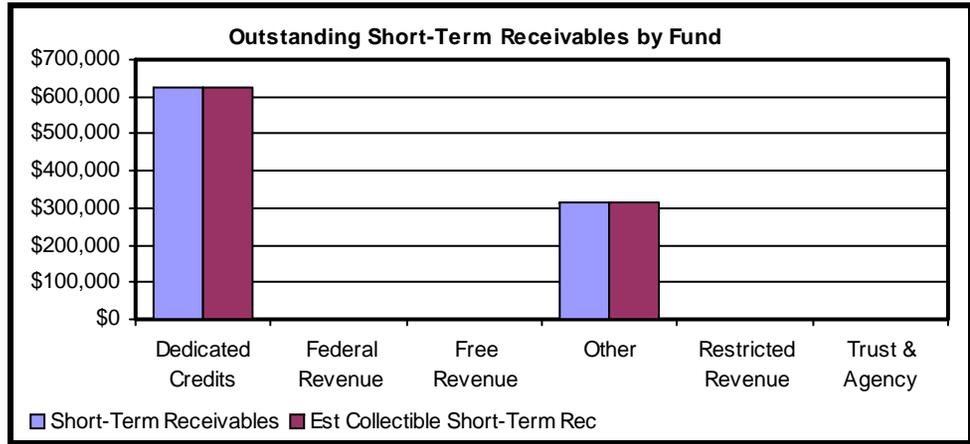
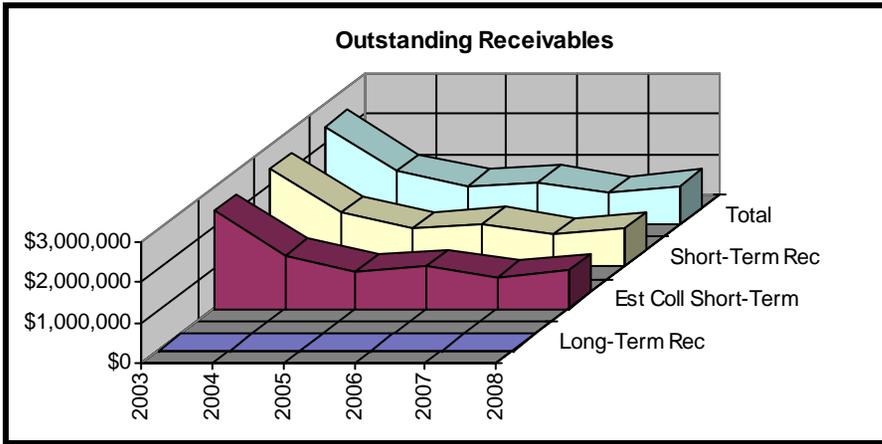
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>0001 SOA STATE AUDITORS OFFICE</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>

The State Auditor receivables represent 0.0% of the state gross short-term receivables.

## 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 increased in FY08 by \$161.5 K, 20.7%. The amount collected increased \$3.1 M, 38.4%. The amount past-due increased \$43.0 K, 75.3%. Receivables over 90 days past-due increased \$63.0 K, 759.28%.

This report does not include the Office of State Debt Collection which is presented in the following report.

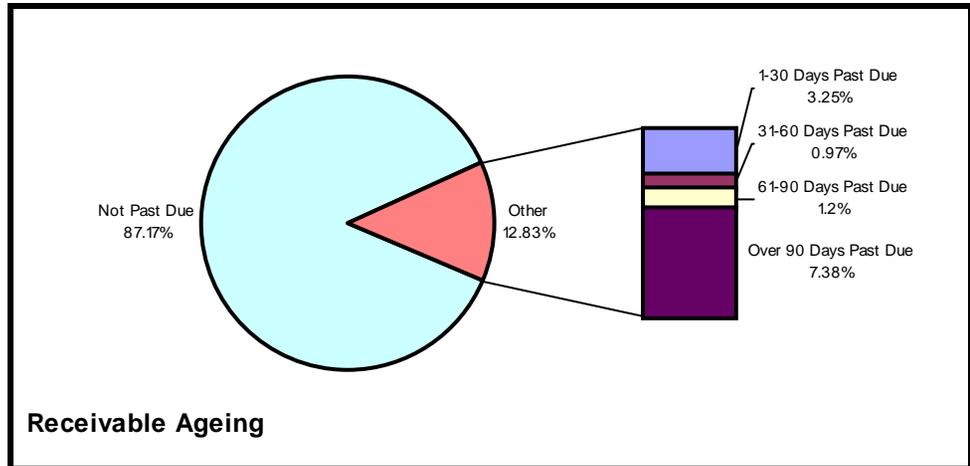
**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$625,141	\$0	\$0	\$316,614	\$0	\$0
Est. Collectible Short-Term Rec.	\$625,141	\$0	\$0	\$316,614	\$0	\$0

All divisions within DAS report their receivables as collectible.

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1,816	\$8,187,807.44	\$8,026,324.77	\$0.00



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

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

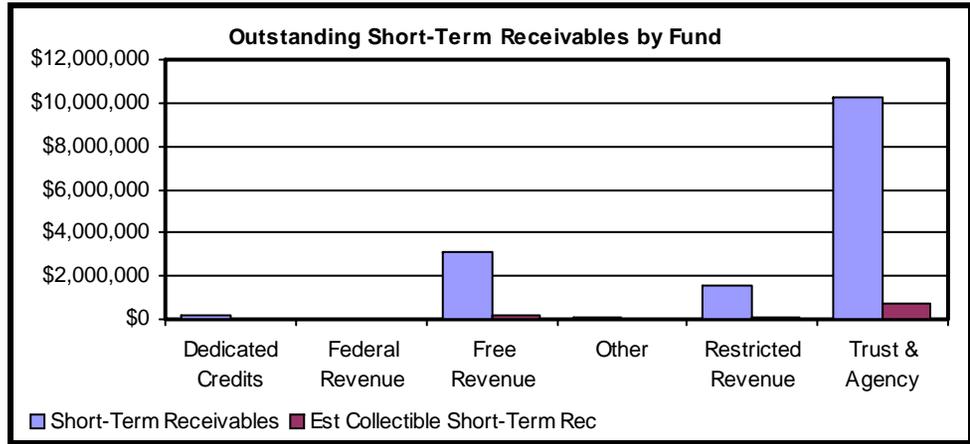
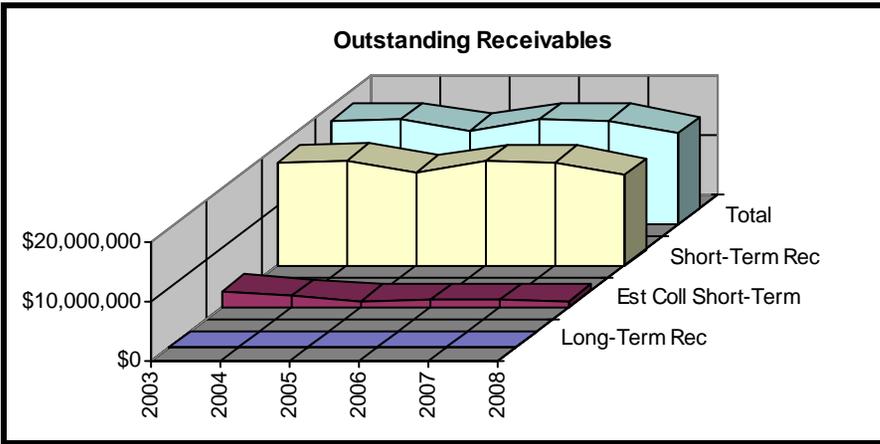
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>0100 DAS ARCHIVES ADMINISTRATION</b>	5,431	23,799	0	23,799	584	584
<b>1101 DAS GS ADMINISTRATION</b>	501,821	603,694	0	603,694	30,646	10,653
<b>1140 DAS FLT FLEET OPERATIONS</b>	250,805	264,617	0	264,617	23,653	14,771
<b>1300 DAS FCM FACILITIES MANAGEMENT I</b>	22,114	49,544	0	49,544	45,170	45,170
<b>2000 CPB CAPITOL PRESERVATION BOAR</b>	100	100	0	100	100	100
<b>Agency Totals:</b>	<b>780,272</b>	<b>941,755</b>	<b>0</b>	<b>941,755</b>	<b>100,153</b>	<b>71,278</b>

The DAS receivables represent 0.0% of the state gross short-term receivables.

## 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 State Agencies including Courts and Corrections 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 FY08 \$10.0 M in receivables were transferred to OSDC. There is a \$2.2 M decrease in the receivable balance, 12.42%

Collection Costs presented here are estimates.

Receivables collected amount presented below is for active OSDC receivables. OSDC also

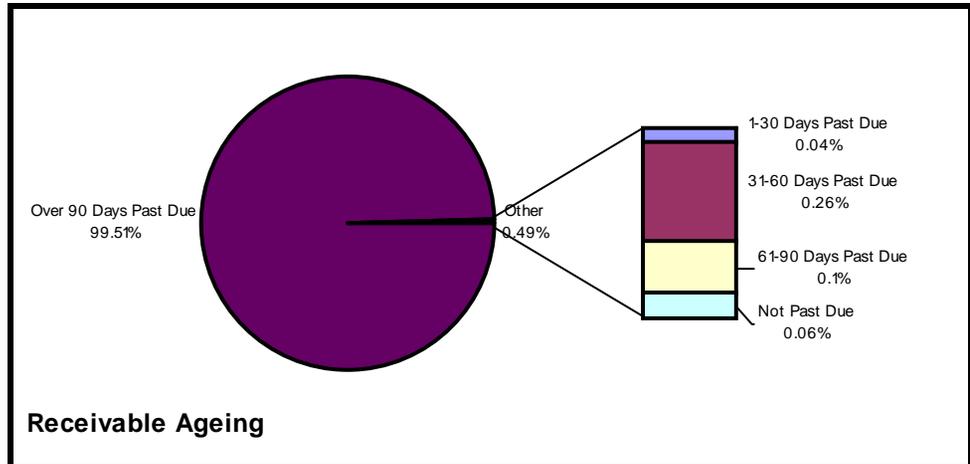
**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
19,327	\$10,037,351.00	\$1,172,528.00	\$1,319,248.80

collects accounts written off the states books. Total Collected by OSDC including Contingency Fee is \$5.5 M. Estimated cost to collect \$1 is \$0.239 The cost to collect \$1 is increased in FY2008 because of higher amounts paid to the Attorney General's Office for Labor Commission UEF and Wage Claim legal activities.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$138,593	\$0	\$3,077,673	\$120,293	\$1,592,664	\$10,264,123
Est. Collectible Short-Term Rec.	\$9,355	\$0	\$207,743	\$8,120	\$107,505	\$692,828



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

*For the 2008 Fiscal Year*

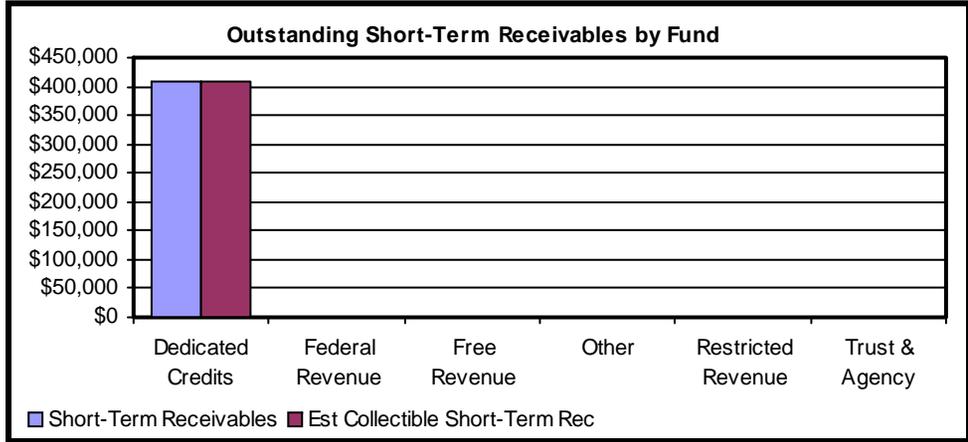
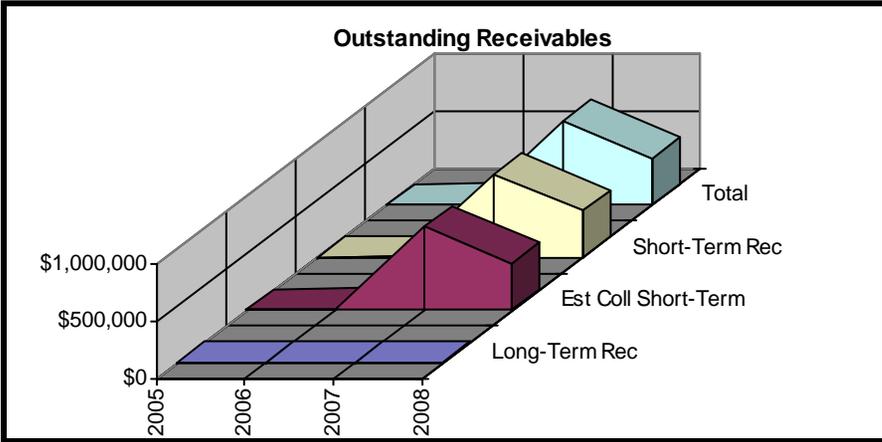
	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>5000 DAS STATE DEBT COLLECT</b>	17,347,356	15,193,346	14,167,795	1,025,551	15,183,866	15,118,718
<b>Agency Totals:</b>	<b>17,347,356</b>	<b>15,193,346</b>	<b>14,167,795</b>	<b>1,025,551</b>	<b>15,183,866</b>	<b>15,118,718</b>

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

The OSDC receivables represent 1.4% of the state gross short-term receivables.

## Summary of Department of Technology Services Short-Term Receivables

DTS is to consolidate all IT resources and services for the State into one department to reduce costs, increase services to taxpayers, and more closely align IT with the business needs of the State



**Comments:**

DTS receivables decreased \$320.8 K, 43.87%. Collections decreased \$350 K, 11.1%. Past due receivables decreased \$43.6 K, 8.99%. Past due over 90 days increased \$104.3 K, 31.7%

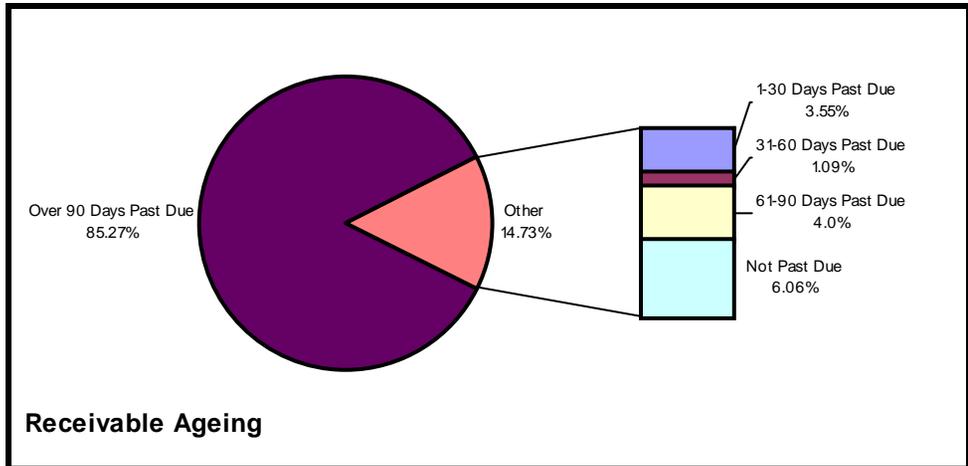
**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$410,465	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$410,465	\$0	\$0	\$0	\$0	\$0

Receivables are from other State, Local, and Quasi Government agencies and are considered 100% collectible by DTS.

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
861	\$2,847,506.06	\$3,168,282.88	\$0.00



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

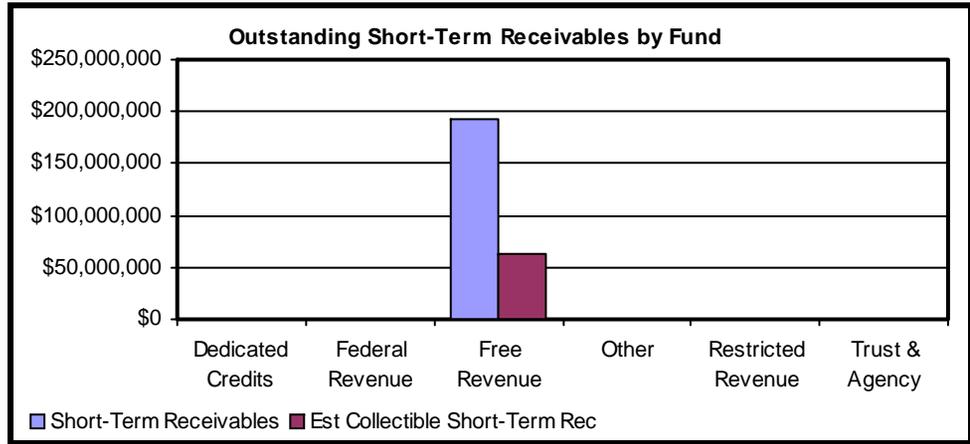
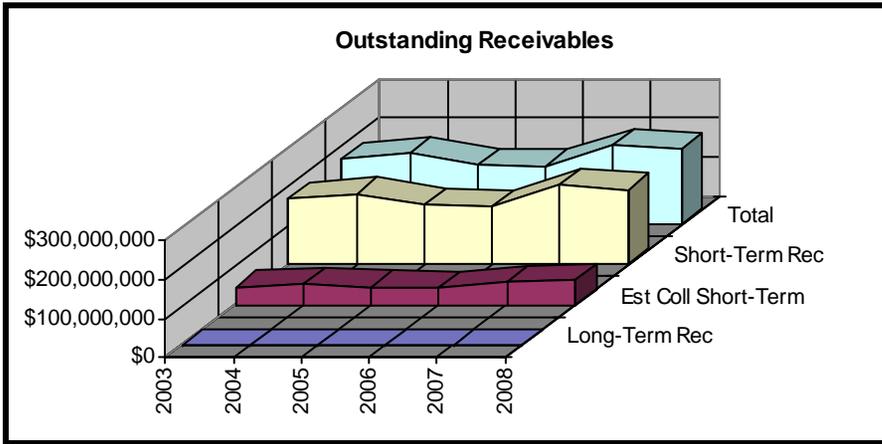
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>2300 DTS NETWORK ADMIN 2300</b>	123,113	161,347	0	161,347	65,177	63,923
<b>2400 DTS VOICE NETWORK &amp; PLANNING 2</b>	268,275	141,564	0	141,564	111,894	122,368
<b>2500 DTS SOFTWARE MGT &amp; SUPPORT 250</b>	76	1,408	0	1,408	76	76
<b>2600 DTS WEB APPLICATION 2600</b>	0	3,620	0	3,620	0	0
<b>2700 DTS OPERATIONS 2700</b>	8,517	2,499	0	2,499	2,659	5,179
<b>2800 DTS HOSTING 2800</b>	79,300	13,424	0	13,424	35,196	35,196
<b>3100 DTS ADMIN &amp; FINANCE 3100</b>	152,663	36,921	0	36,921	136,569	124,525
<b>4200 DTS AGENCY SERVICES SMALL 4200</b>	0	3,500	0	3,500	2,150	0
<b>6100 DTS AGRC ADMIN</b>	99,298	46,183	0	46,183	87,541	82,041
<b>Agency Totals:</b>	<b>731,242</b>	<b>410,465</b>	<b>0</b>	<b>410,465</b>	<b>441,262</b>	<b>433,308</b>

The DTS receivables represent 0.0% of the state gross short-term receivables.

## 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 FY08 \$12.7 M, 6.2%. Collections increased \$66 M, 25.4%  
Past-due Receivables decreased \$18.8 M, 10.0%.

Receivables Past-Due Over 90 Days decreased \$23.0 M, 20.7%.

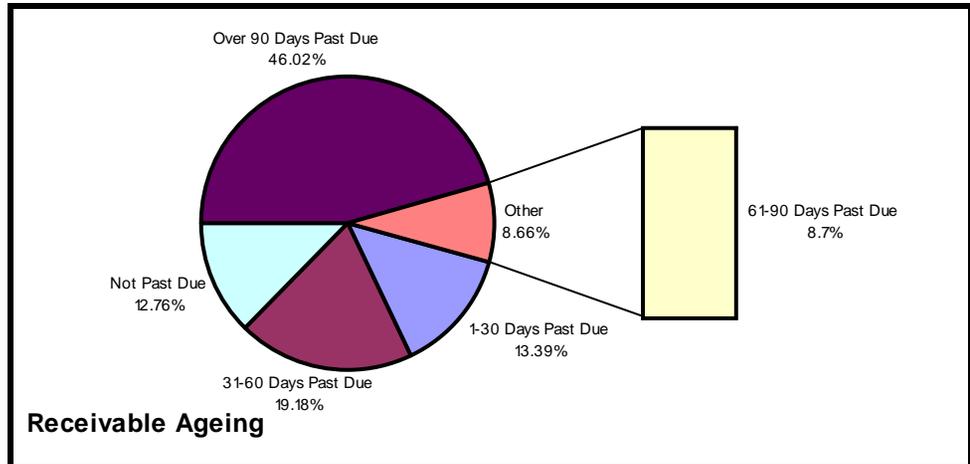
The allowance for doubtful accounts is recorded at approximately 70%.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$101,177	\$192,074,000	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$101,177	\$63,365,212	\$0	\$0	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
153,150	\$468,316,978.63	\$260,095,453.88	\$2,232,000.00



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

*For the 2008 Fiscal Year*

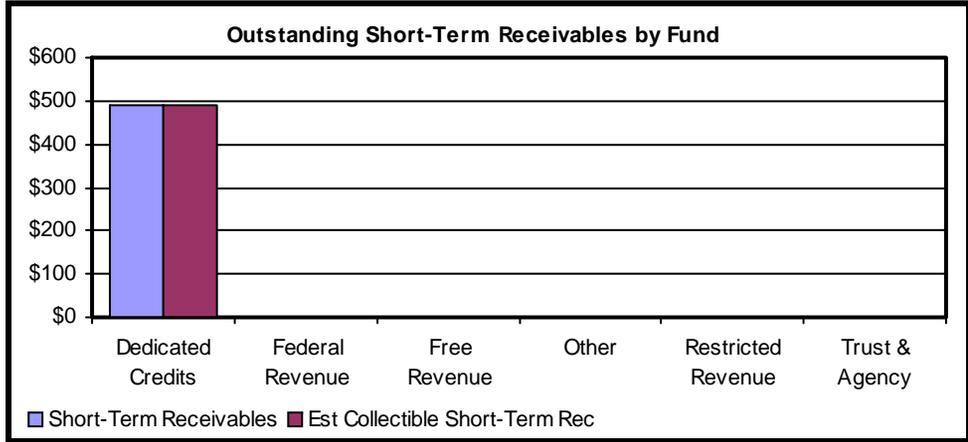
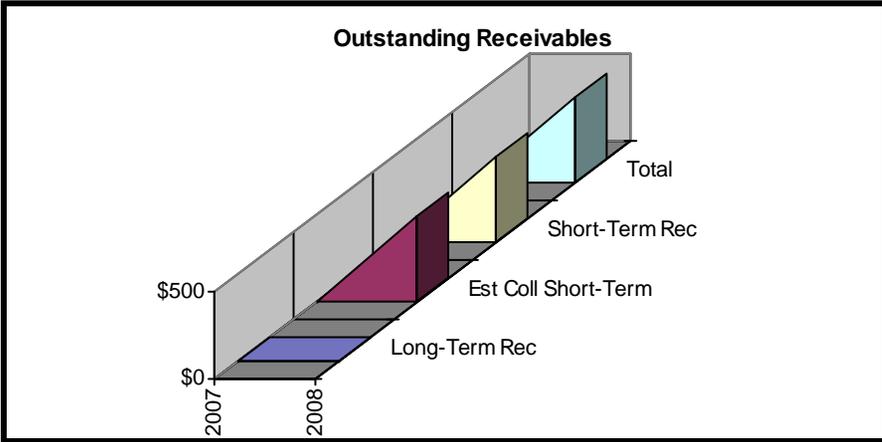
	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>0000 TAX STATE TAX COMMISSION</b>	204,697,829	192,074,000	128,708,788	63,365,212	167,648,015	88,437,518
<b>0945 TAX OIL AND GAS GRANT</b>	157,042	99,949	0	99,949	0	0
<b>0965 TAX FHWA TAX COMMISSION GRANT</b>	9,873	1,228	0	1,228	0	0
<b>6075 TAX ODOMETER FRAUD GRANT</b>	4,121	0	0	0	0	0
<b>Agency Totals:</b>	<b>204,868,865</b>	<b>192,175,177</b>	<b>128,708,788</b>	<b>63,466,389</b>	<b>167,648,015</b>	<b>88,437,518</b>

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

The Tax Commission receivables represent 18.3% of the state gross short-term receivables.

## Summary of Human Resource Management Short-Term Receivables

Human Resource Management is a resource for the employees of the Executive Branch of the State of Utah which promotes excellence in the execution of public policy; fosters careers in state service for qualified employees; and supports agencies in the performance of their missions.



**Comments:**

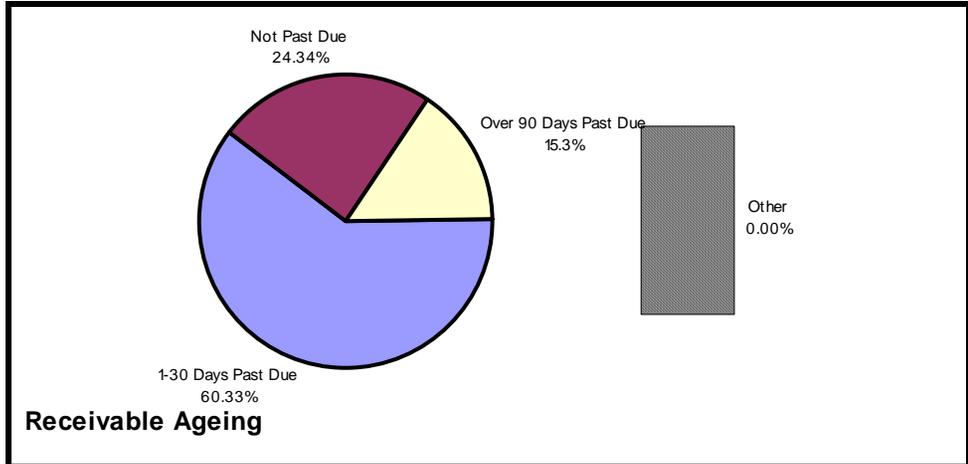
Human Resource Management receivables increased in FY08 by \$489. Collections increased \$27.6 K, 100%. Past-due receivables increased \$370. Past-due-over-90-days increased \$75.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$489	\$0	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$489	\$0	\$0	\$0	\$0	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
3	\$28,123.74	\$27,634.74	\$0.00



## *Summary of Human Resource Management Short-Term Receivables*

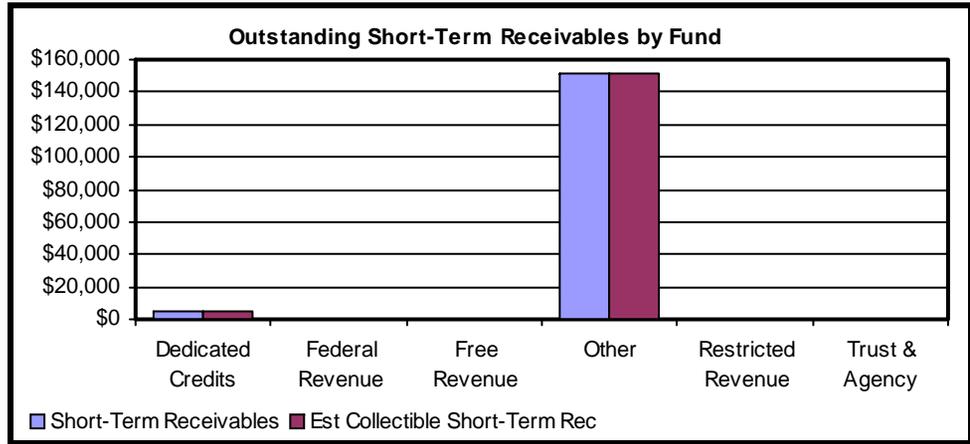
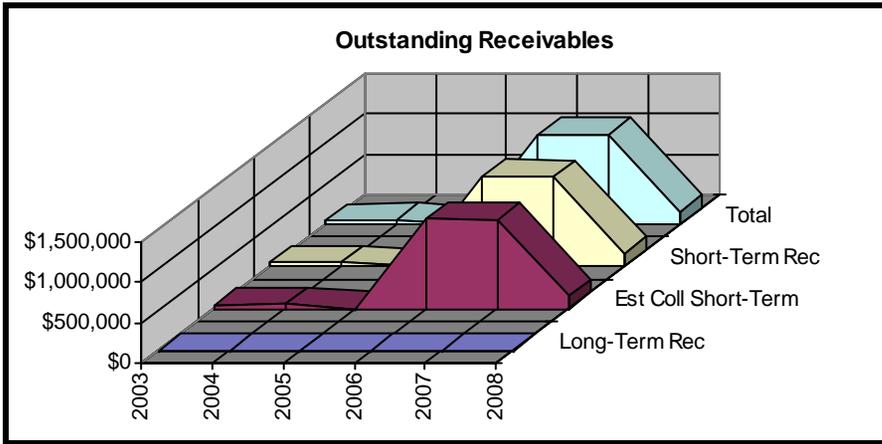
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1530 DHRM HUMAN RESOURCE MANAGEM</b>	0	489	0	489	370	75
<b>Agency Totals:</b>	<b>0</b>	<b>489</b>	<b>0</b>	<b>489</b>	<b>370</b>	<b>75</b>

The Department of Human Resource Management receivables represent 0.0% of the state gross short-term receivables.

## 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:**

Receivables consist of oil royalties.

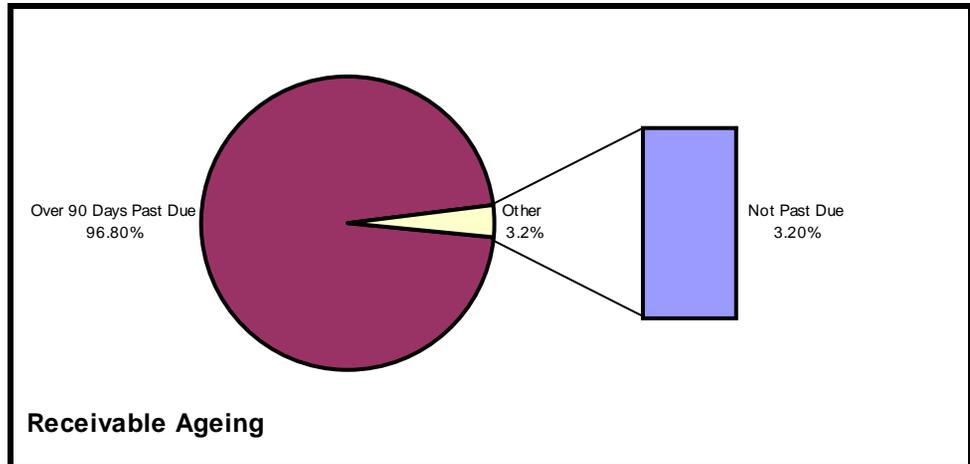
Receivables decreased in FY08 \$945.0 K, 85.8%. Collections increased \$792.7 K, 83.4%. Past Due Receivables and Receivables Past Due Over 90 Days decreased \$798.8 K, 100%

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$5,000	\$0	\$0	\$151,200	\$0	\$0
Est. Collectible Short-Term Rec.	\$5,000	\$0	\$0	\$151,200	\$0	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
2	\$5,000.00	\$950,000.00	\$0.00



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

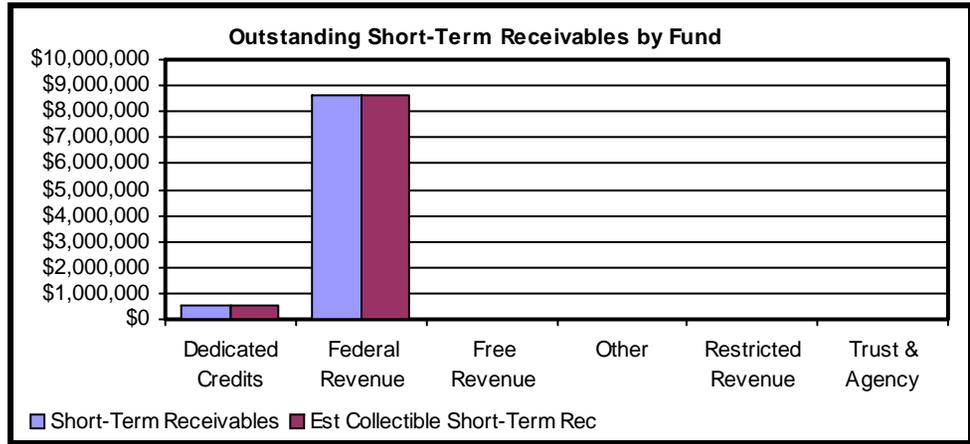
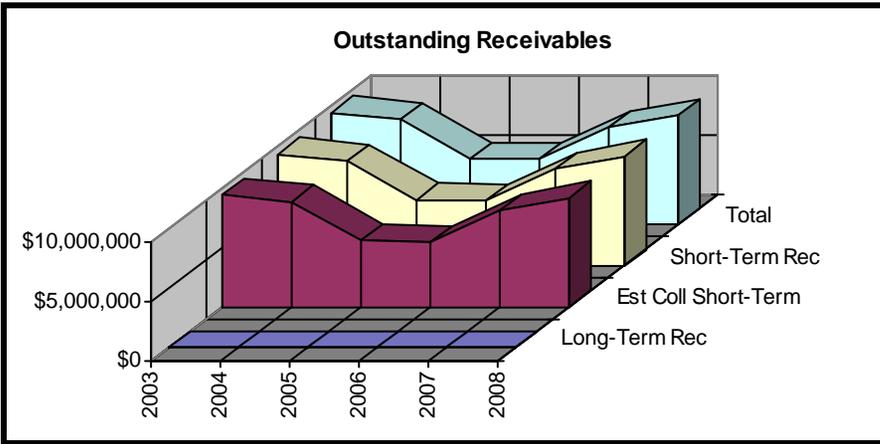
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1001 NTA ADMINISTRATION</b>	0	5,000	0	5,000	0	0
<b>4000 NTA CHAPTER PROJECTS</b>	1,101,200	151,200	0	151,200	151,200	151,200
<b>Agency Totals:</b>	<b>1,101,200</b>	<b>156,200</b>	<b>0</b>	<b>156,200</b>	<b>151,200</b>	<b>151,200</b>

The Navajo Trust Administration receivables represent 0.0% of the state gross short-term receivables.

## 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 increased \$1.1 M, 13.17% in FY08. Collections increased \$2.2 M, 6.4%. The amount past-due increased \$142.7 K, 129.5%. The amount past-due over 90 days increased \$175.2 K, 492.5%

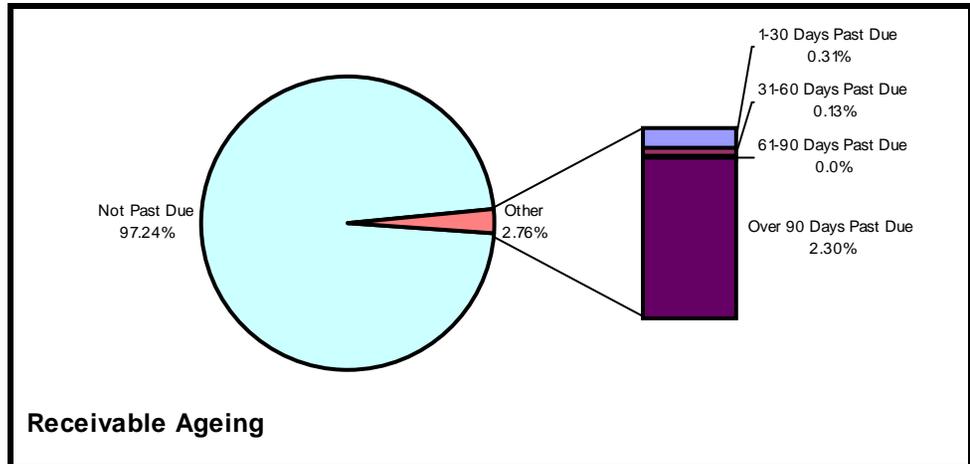
Receivables are for safety programs including Highway Patrol, Emergency Management, Law Enforcement, Homeland Security and other safety programs.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$537,615	\$8,591,678	\$980	\$30,184	\$0	\$0
Est. Collectible Short-Term Rec.	\$537,615	\$8,591,678	\$980	\$30,184	\$0	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
791	\$35,571,246.27	\$34,542,110.08	\$0.00



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

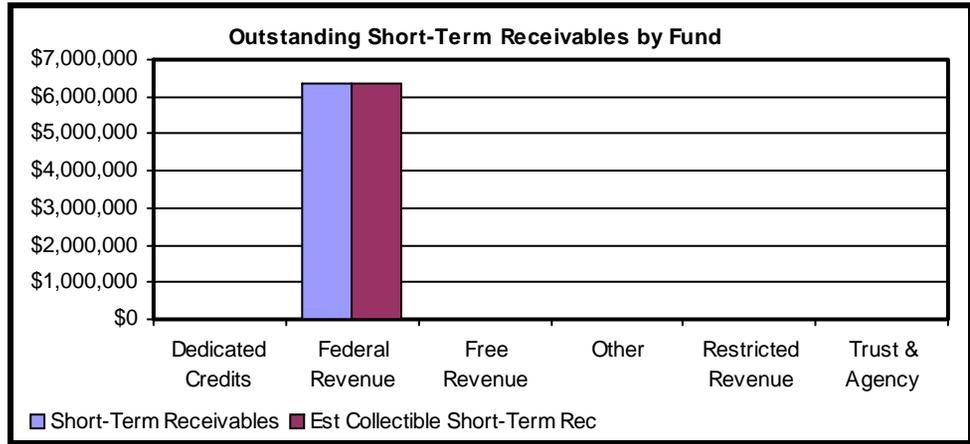
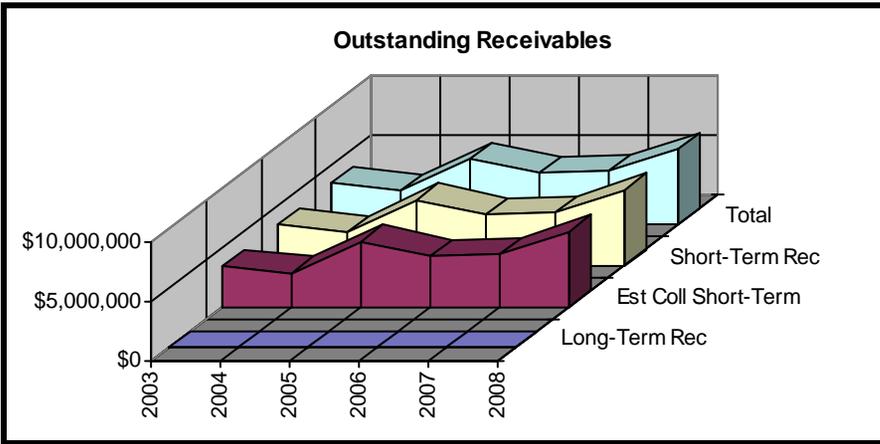
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1100 DPS ADM COMMISSIONERS OFFICE</b>	131,365	240,877	0	240,877	0	0
<b>1200 DPS DES &amp; HOMELAND SECURITY</b>	5,252,849	6,025,735	0	6,025,735	0	0
<b>1400 DPS PST PEACE OFCR STD &amp; TRNG</b>	340	775	0	775	340	340
<b>1500 DPS CIT CRIM INVEST &amp; TECH SER</b>	186,419	36,579	0	36,579	8,809	6,874
<b>1521 DPS CIT B.C.I.</b>	96,388	118,118	0	118,118	53,753	19,034
<b>1700 DPS DL DRIVER LICENSE</b>	0	223,862	0	223,862	0	0
<b>1800 DPS UHP UTAH HIGHWAY PATROL</b>	784,145	402,669	0	402,669	72,814	67,217
<b>1900 DPS HIGHWAY SAFETY</b>	1,641,933	2,022,684	0	2,022,684	117,262	117,262
<b>2100 DPS FM FIRE MARSHAL</b>	468	89,159	0	89,159	28	28
<b>8800 FRE VARIOUS DEPARTMENTS</b>	650	0	0	0	0	0
<b>Agency Totals:</b>	<b>8,094,557</b>	<b>9,160,457</b>	<b>0</b>	<b>9,160,457</b>	<b>253,006</b>	<b>210,754</b>

The Department of Public Safety receivables represent 0.8% of the state gross short-term receivables.

## 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 FY08 by \$1.9 M, 42.3%. Collections increased by \$7.3 M, 21.4%.

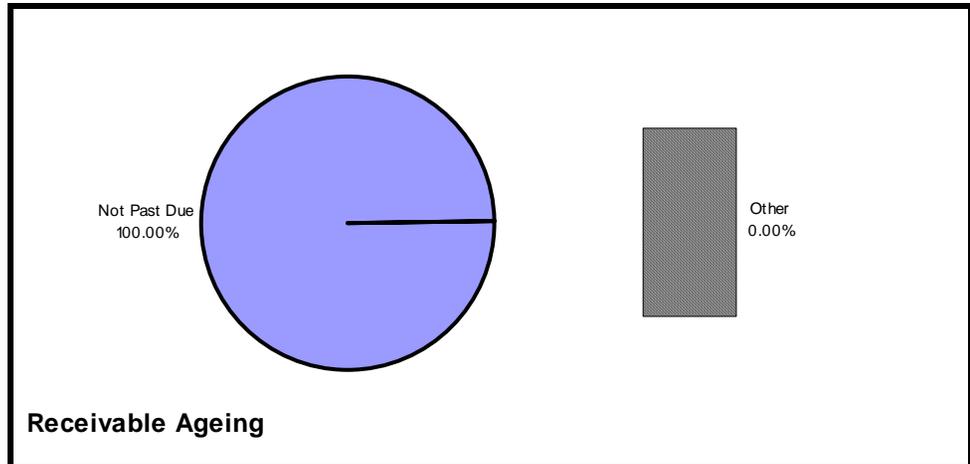
All receivables are projected as collectible, as they are due from the Federal Government. There are no past due receivables.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$6,340,430	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$6,340,430	\$0	\$0	\$0	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
86	\$35,851,334.30	\$33,965,884.45	\$0.00



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

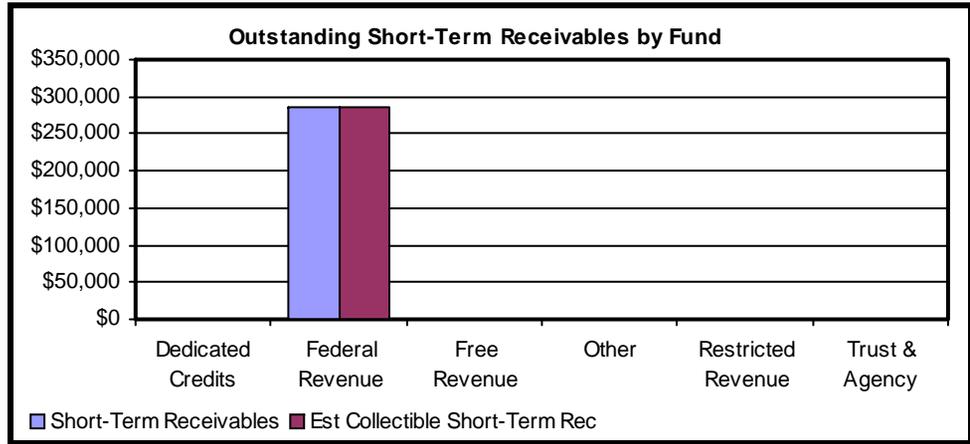
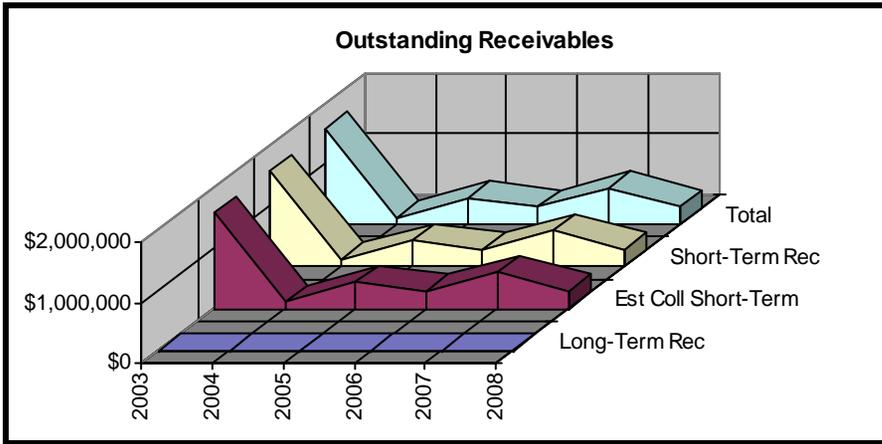
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1900 HEADQUARTERS DRAPER</b>	4,454,980	6,340,430	0	6,340,430	0	0
<b>Agency Totals:</b>	<b>4,454,980</b>	<b>6,340,430</b>	<b>0</b>	<b>6,340,430</b>	<b>0</b>	<b>0</b>

The UNG receivables represent 0.6% of the state gross short-term receivables.

## 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 decreased in FY08 \$308 K, 51.8%. The amount collected increased \$1.4 M, 1.3%. The amount past due decreased \$209.3 K, 44.8%. The amount past-due over 90 days decreased \$220.9 K, 78.41%.

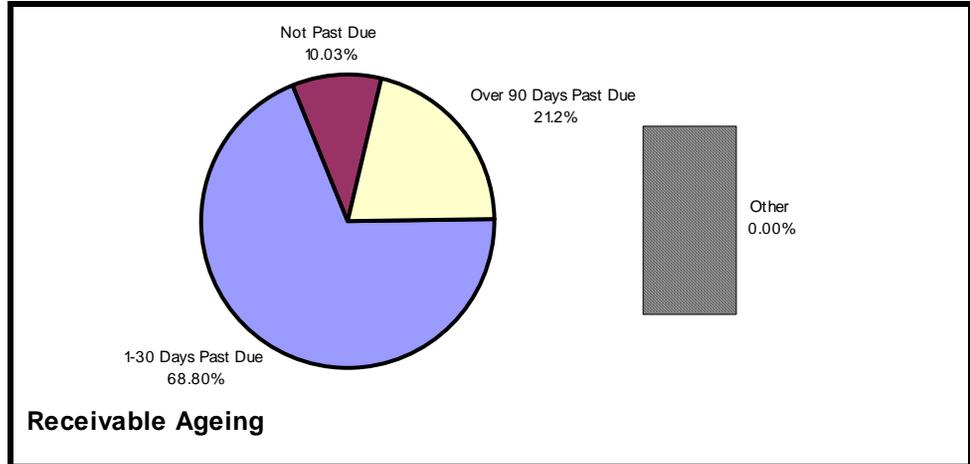
**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$287,200	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$287,200	\$0	\$0	\$0	\$0

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.

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
15	\$104,860,818.40	\$104,693,941.40	\$0.00



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

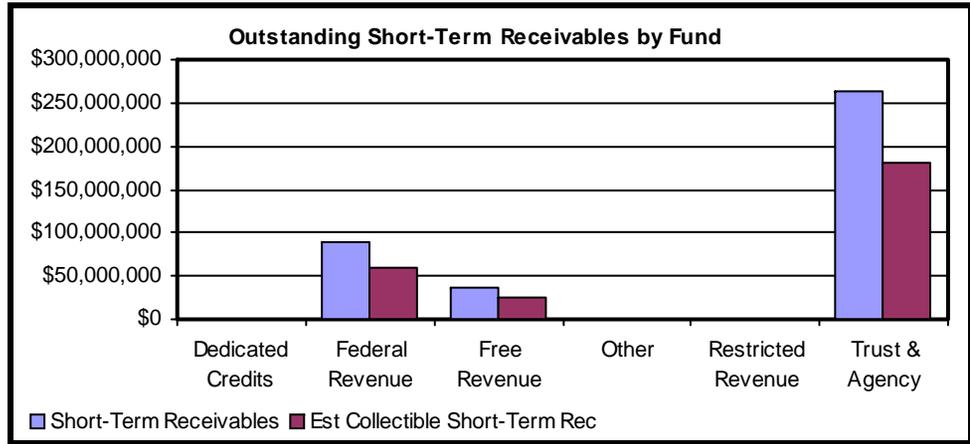
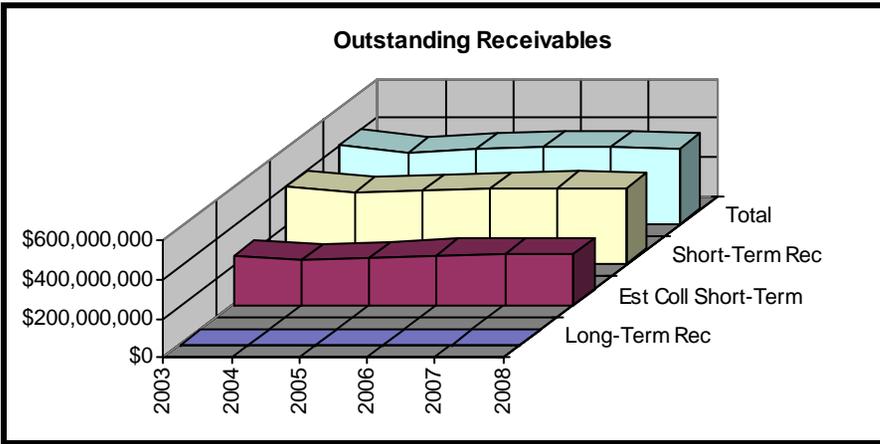
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>2000 DHS DMH MENTAL HEALTH</b>	595,114	287,200	0	287,200	258,400	60,800
<b>5000 DHS ORS</b>	40	0	0	0	0	0
<b>6000 DHS DIVISION OF CHILD AND FAMILY</b>	80	0	0	0	0	0
<b>Agency Totals:</b>	<b>595,234</b>	<b>287,200</b>	<b>0</b>	<b>287,200</b>	<b>258,400</b>	<b>60,800</b>

The Human Services receivables represent 0.03% of the state gross short-term receivables (exclusive of ORS).

## 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 decreased \$5.8 M, 1.5%. The amount collected increased \$5.0 M, 6.1%. The amount past due decreased \$5.8 M, 1.5%. The amount past-due over 90 days decreased \$8.3 M, 4.5%

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

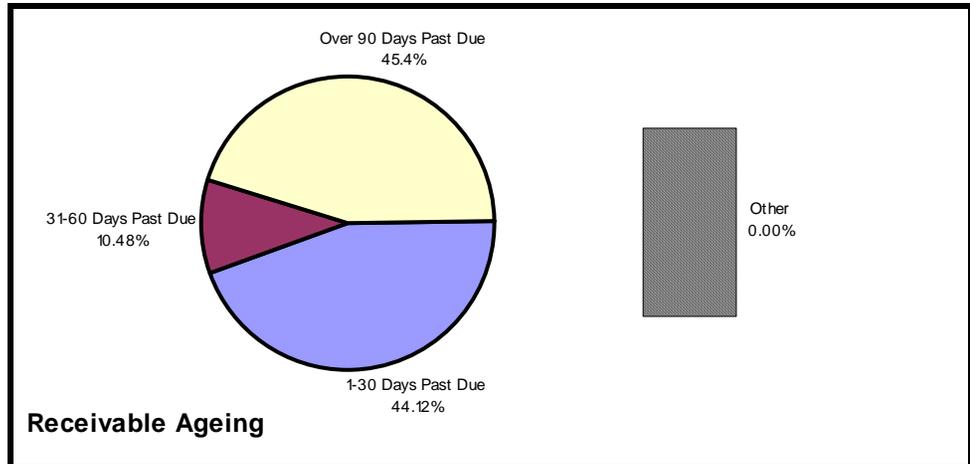
	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$88,582,452	\$36,046,318	\$0	\$0	\$264,168,620
Est. Collectible Short-Term Rec.	\$0	\$60,313,448	\$24,542,984	\$0	\$0	\$179,865,425

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
54,629	\$141,571,270.00	\$81,681,613.00	\$48,409,782.93

The approximate arrearage collection amounts are presented above.

The collection costs includes all cost to operate the division. The cost to collect \$1 is \$0.23 (\$48,409,783 / \$206,711,267 (total collections)).



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

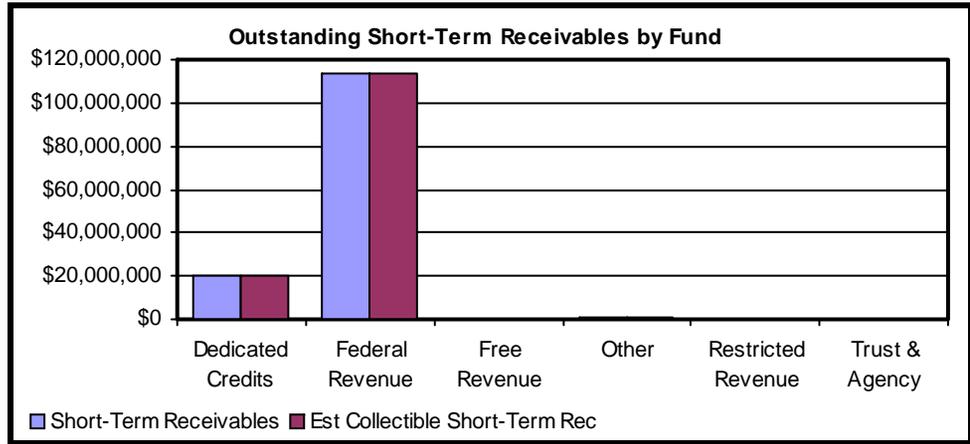
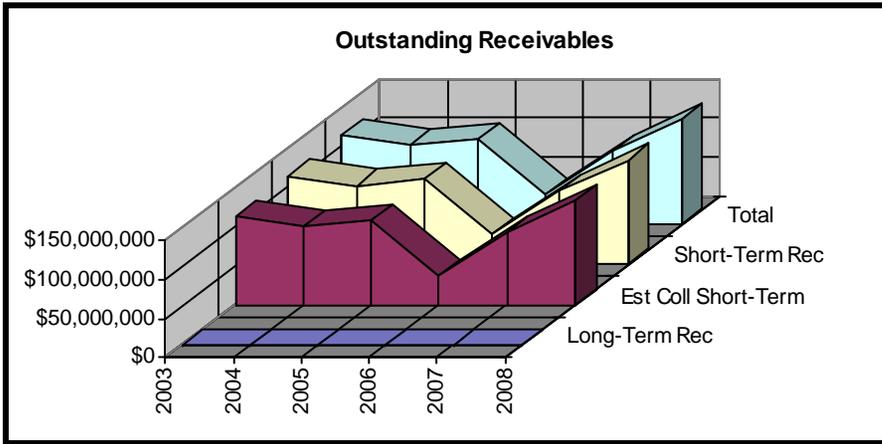
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>5000 DHS ORS</b>	394,627,259	388,797,390	124,075,533	264,721,857	388,797,390	176,519,659
<b>Agency Totals:</b>	<b>394,627,259</b>	<b>388,797,390</b>	<b>124,075,533</b>	<b>264,721,857</b>	<b>388,797,390</b>	<b>176,519,659</b>

ORS receivables represent 37.2% of the state gross short-term receivables.

## 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:**

All receivables outstanding end of FY08 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.

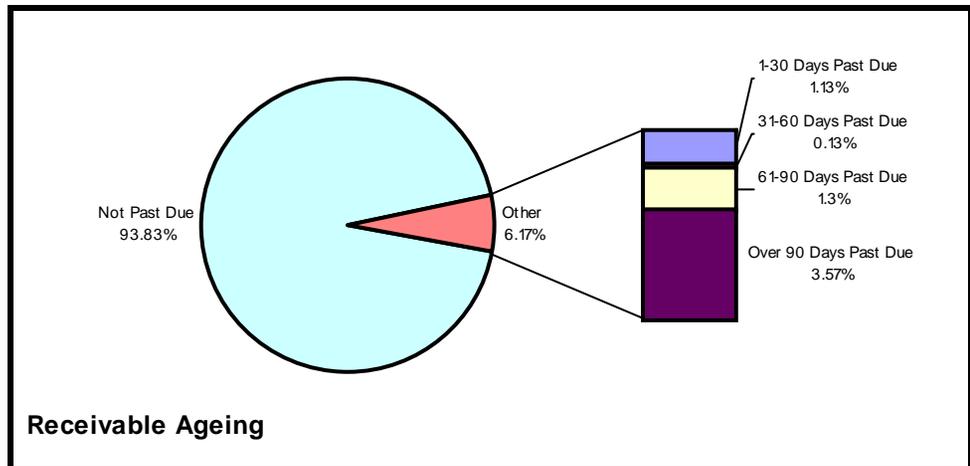
Receivables increased in FY08 \$40.3 M, 42.8%. The amount collected increased \$78.6 M, 6.1%. The amount past due increased \$6.3 M, 324.0%. The amount past-due over 90 days increased \$3.8 M, 403.2%.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$20,290,552	\$113,677,297	\$2,460	\$550,354	\$0	\$0
Est. Collectible Short-Term Rec.	\$20,290,552	\$113,677,297	\$2,460	\$550,354	\$0	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
6,005	\$1,337,328,885.88	\$1,295,588,655.78	\$0.00



## Summary of Department of Health Short-Term Receivables

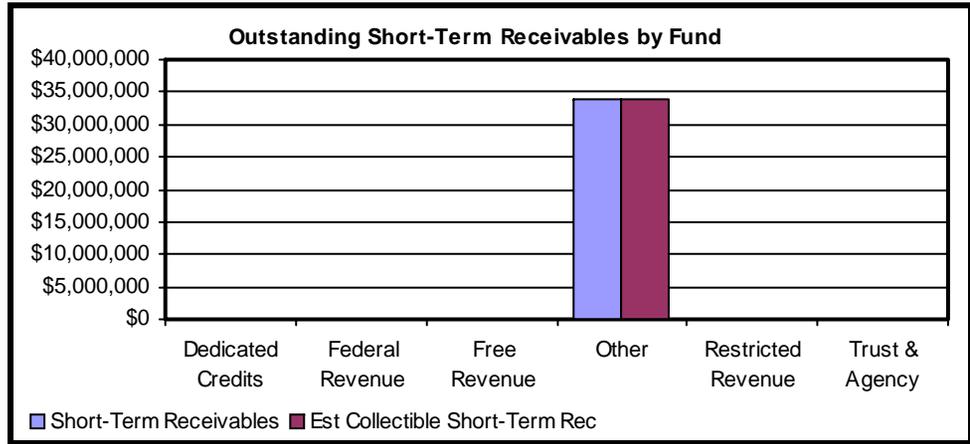
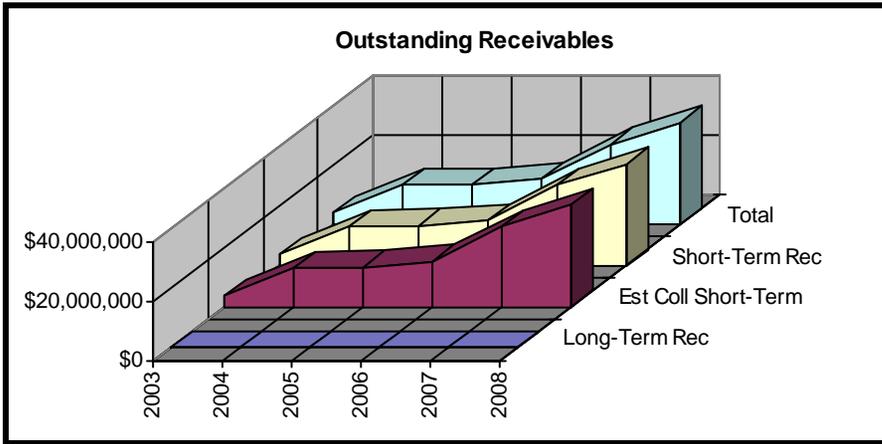
For the 2008 Fiscal Year

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1000 DOH EXEC DIRECTOR OPERATIONS</b>	2,761,050	2,217,377	0	2,217,377	273,479	255,709
<b>2000 DOH DIV HEALTH SYSTEM IMPRVMT</b>	796,116	580,686	0	580,686	12,139	11,719
<b>2700 FRE HEALTH</b>	460	460	0	460	460	460
<b>3000 DOH EPI &amp; LAB SERVICES</b>	2,086,151	1,554,549	0	1,554,549	54,536	23,711
<b>4000 DOH DIV COMM FAMILY HLTH SRVCS</b>	5,808,112	5,428,095	0	5,428,095	-45,329	-46,349
<b>4100 DOH CFHS DIRECTOR</b>	674,080	889,847	0	889,847	667,386	462,721
<b>5000 DOH DIV HEALTH CARE FINANCING</b>	18,548,747	21,279,485	0	21,279,485	807,193	647,863
<b>6000 DOH MEDICAL ASSISTANCE</b>	63,250,581	102,267,840	0	102,267,840	6,337,390	3,364,920
<b>6600 DOH HEALTH CLINICS UT</b>	249,200	302,324	0	302,324	187,763	81,195
<b>Agency Totals:</b>	<b>94,174,497</b>	<b>134,520,663</b>	<b>0</b>	<b>134,520,663</b>	<b>8,295,017</b>	<b>4,801,948</b>

Health receivables represent 12.7% of the state gross short-term receivables.

## 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.

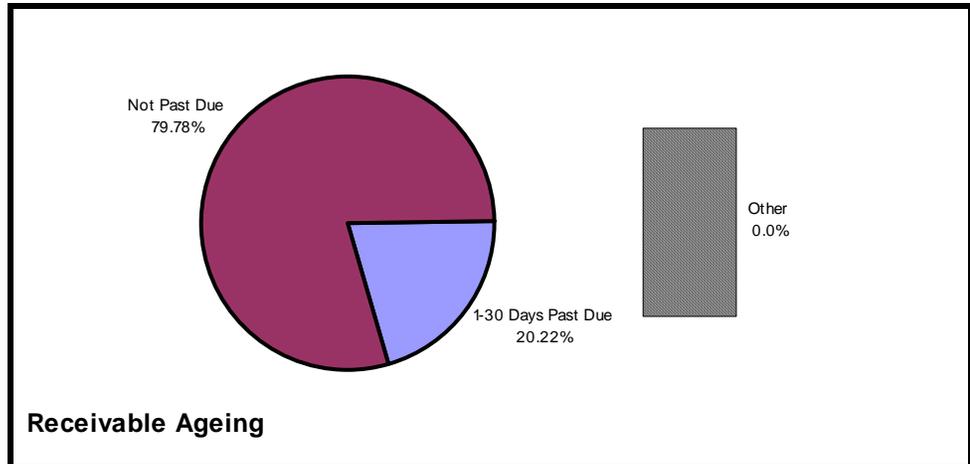
Receivables increased in FY08 \$7.1 M, 26.8%. The amount collected increased \$3.3 M, 3.5%. The amount past-due increased 5.7 M, 484.1%. The amount past-due over 90 days increased \$14,000.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$34,043,531	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$34,043,531	\$0	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
85	\$102,374,220.97	\$95,227,366.65	\$0.00



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

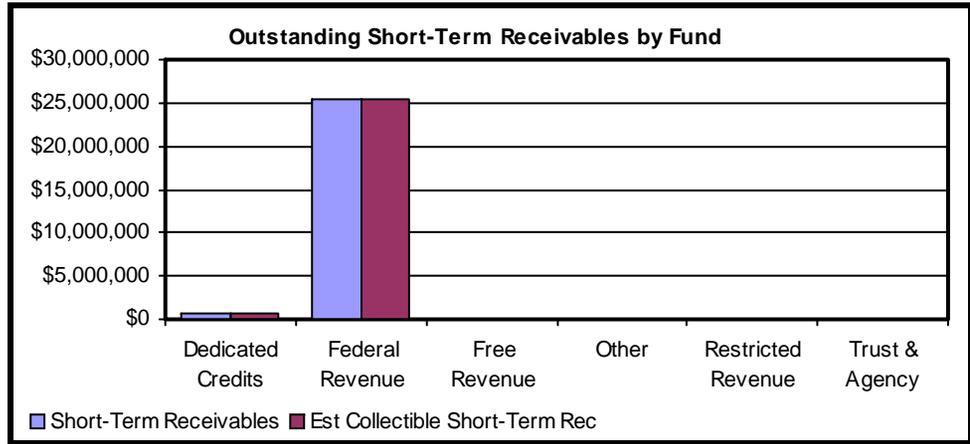
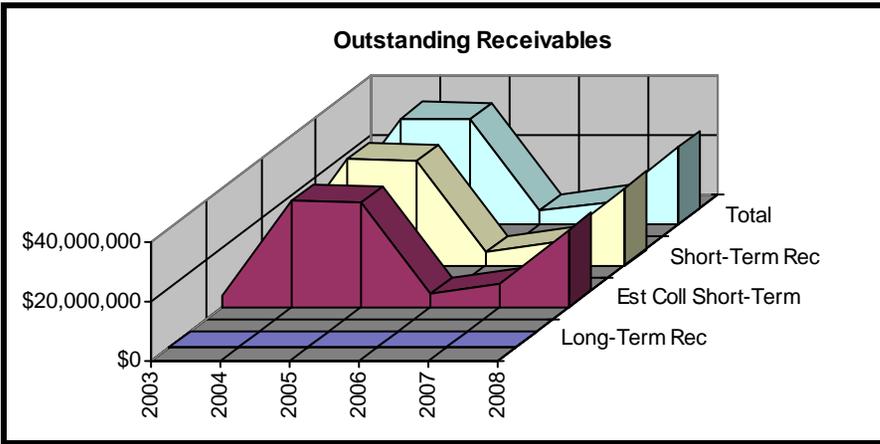
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>3000 FCM CAPITAL PROJECTS FUND</b>	26,896,677	34,043,531	0	34,043,531	6,882,772	0
<b>Agency Totals:</b>	<b>26,896,677</b>	<b>34,043,531</b>	<b>0</b>	<b>34,043,531</b>	<b>6,882,772</b>	<b>0</b>

Building Board receivables represent 3.3% of the state gross short-term receivables.

## 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:**

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

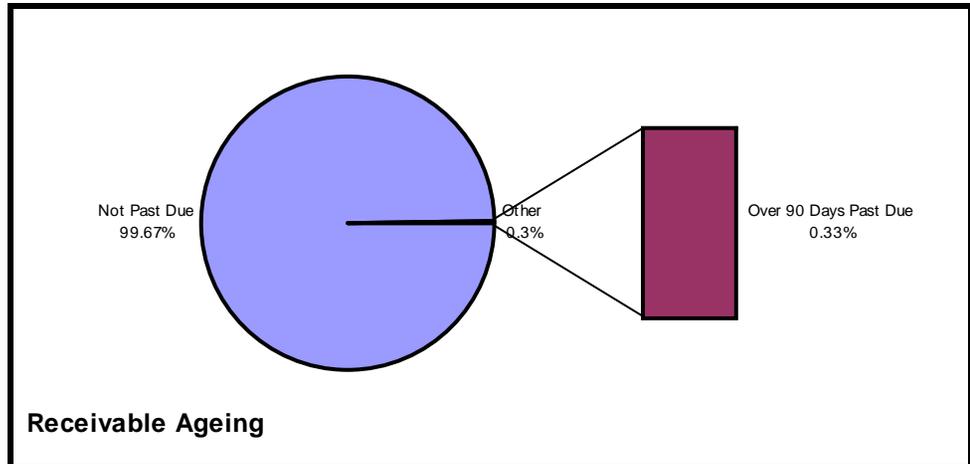
The receivable balance increased \$18.3 M, 241.3%. Collections increased \$49.5 M, 12.7%. The amount past-due increased \$78.7 K, 1,079.8%. The amount past-due over 90 days increased \$78.7 K, 1,079.8%.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$591,950	\$25,371,819	\$0	\$56,031	\$0	\$0
Est. Collectible Short-Term Rec.	\$591,950	\$25,371,819	\$0	\$56,031	\$0	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
79	\$408,233,657.87	\$389,838,624.91	\$0.00



## Summary of Board of Education Short-Term Receivables

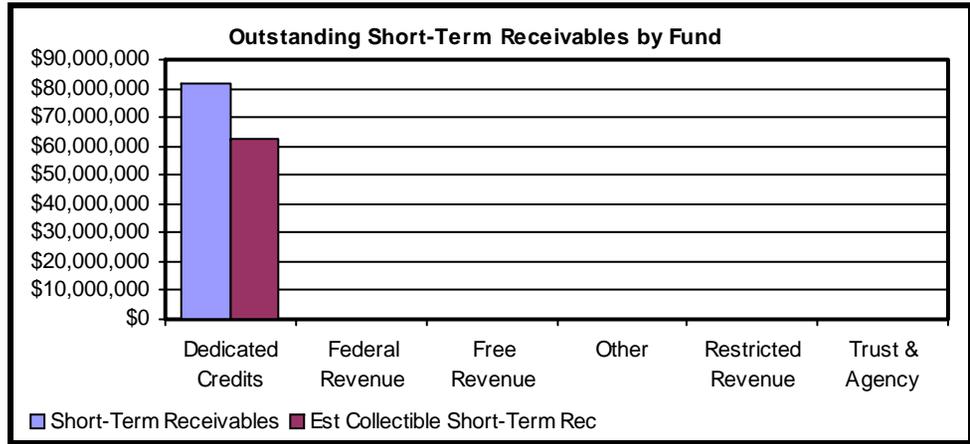
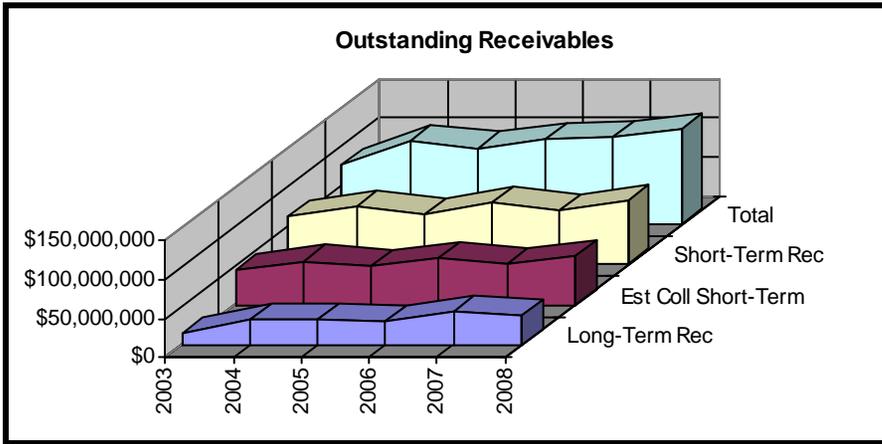
For the 2008 Fiscal Year

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>4025 PED NUTRITION PROGRAMS</b>	922,894	4,317,404	0	4,317,404	0	0
<b>4027 PED CHARTER SCHOOL BOARD</b>	11,055	875,151	0	875,151	0	0
<b>4030 PED UTAH STATE OFC OF REHAB</b>	1,242,801	4,595,690	0	4,595,690	775	775
<b>4091 PED STUDENT ACHIEVEMENT</b>	4,829,380	15,481,347	0	15,481,347	294	294
<b>4094 PED DATA AND BUSINESS SERVICES</b>	38,083	0	0	0	0	0
<b>4095 PED LAW LEGISLATION AND EDUCAT</b>	79,543	48,585	0	48,585	0	0
<b>4910 PED VISL HANDICPD BEP VNDR TF</b>	91	41	0	41	41	41
<b>5000 PED DB INSTRUCTION</b>	283,303	580,261	0	580,261	66,526	66,526
<b>6000 PED DB SUPPORT SERVICES</b>	217,667	121,321	0	121,321	18,383	18,383
<b>Agency Totals:</b>	<b>7,624,817</b>	<b>26,019,800</b>	<b>0</b>	<b>26,019,800</b>	<b>86,019</b>	<b>86,019</b>

Board of Education receivables represent 2.5% of the state gross short-term receivables.

## 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 increased \$13.3 M, 19.4%. The amount collected increased \$3.0 M, 16.6%. The amount past-due increased \$13.4 M, 20.0%. The amount past-due over 90 days increased \$12.9 M, 20.1%

Corrections does various tasks 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.

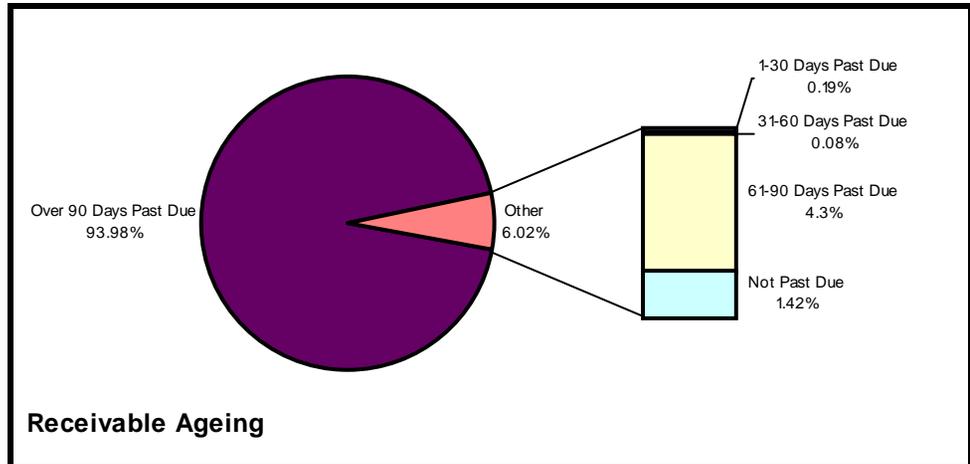
**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1,262	\$47,999,625.30	\$18,072,351.19	\$552,000.00

field operations balance.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$81,823,066	\$107,034	\$0	\$48,506	\$0	\$0
Est. Collectible Short-Term Rec.	\$62,533,462	\$107,034	\$0	\$48,506	\$0	\$0



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

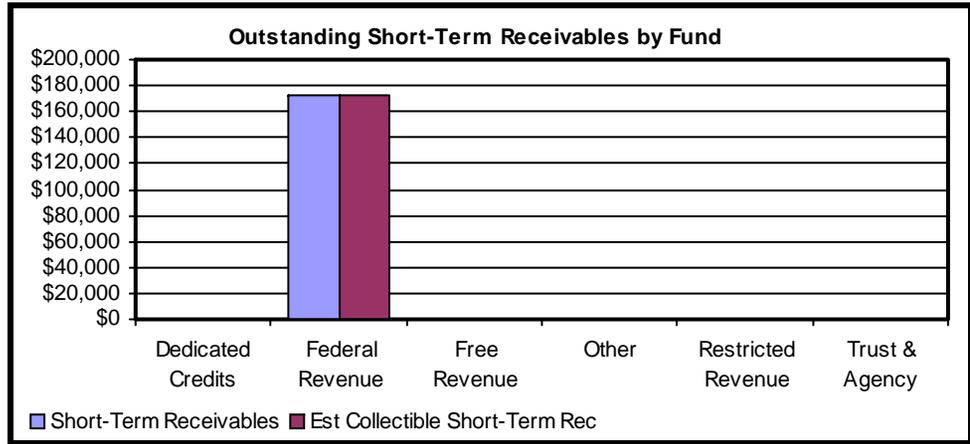
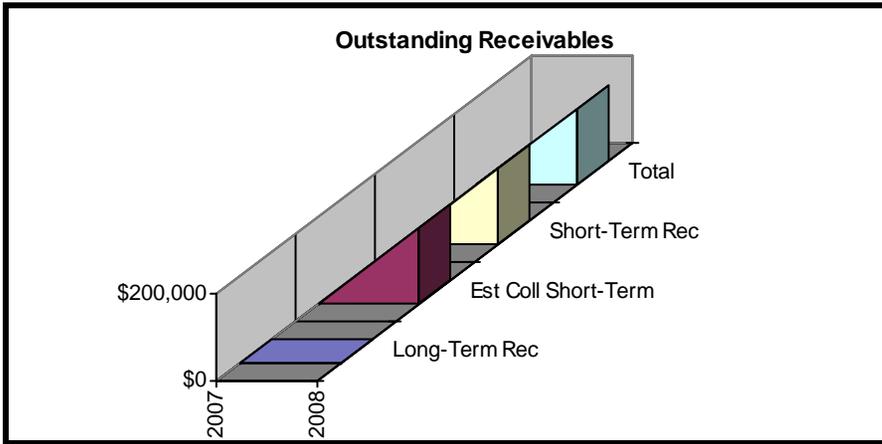
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>0100 DOC PROGRAMS &amp; OPERATIONS</b>	199,513	159,866	0	159,866	135,607	130,085
<b>2000 DOC DIV OF FIELD OPERATIONS</b>	66,720,157	79,974,605	19,289,604	60,685,001	79,974,605	76,472,302
<b>7000 DOC DIV OF UT CORR INDUSTRIES</b>	1,747,009	1,844,134	0	1,844,134	705,322	443,655
<b>Agency Totals:</b>	<b>68,666,679</b>	<b>81,978,605</b>	<b>19,289,604</b>	<b>62,689,001</b>	<b>80,815,533</b>	<b>77,046,042</b>

Corrections receivables represent 7.9% of the state gross short-term receivables.

## Summary of Veterans' Affairs Short-Term Receivables

Veterans Affairs assists former and present members of the U.S. Armed Forces and their dependents in preparing claims for and securing such compensation, hospitalization, educations and vocational training, and other benefits or privileges to which they may be entitled under Federal or state law or regulation by reason of the service in the military.



**Comments:**

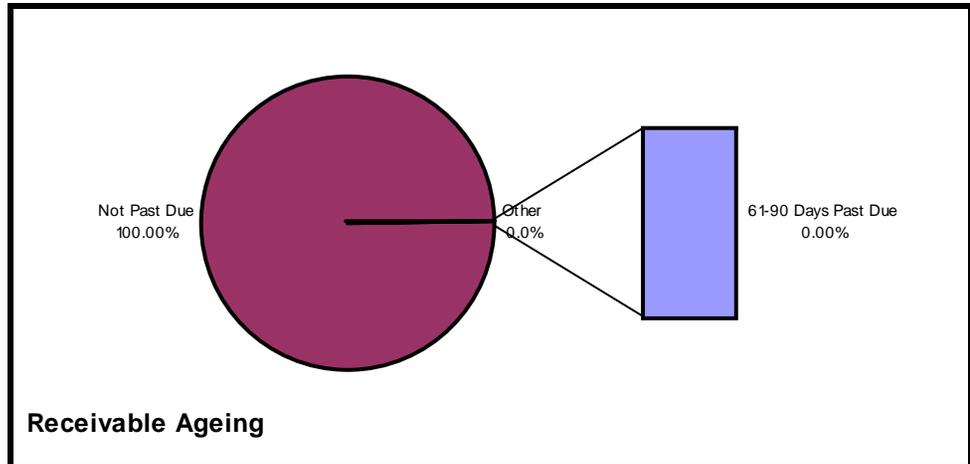
Receivables increased \$172.5 K in FY08. There were no receivables in FY07. Collections were \$1.4 M in FY08, \$0 in FY07. Past-due receivables increased \$1. Past-due over 90 days receivables increased \$397.5 K. There were \$0 in FY07.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$281	\$172,204	\$0	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$281	\$172,204	\$0	\$0	\$0	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
4	\$1,559,056.81	\$1,386,571.51	\$0.00



## *Summary of Veterans' Affairs Short-Term Receivables*

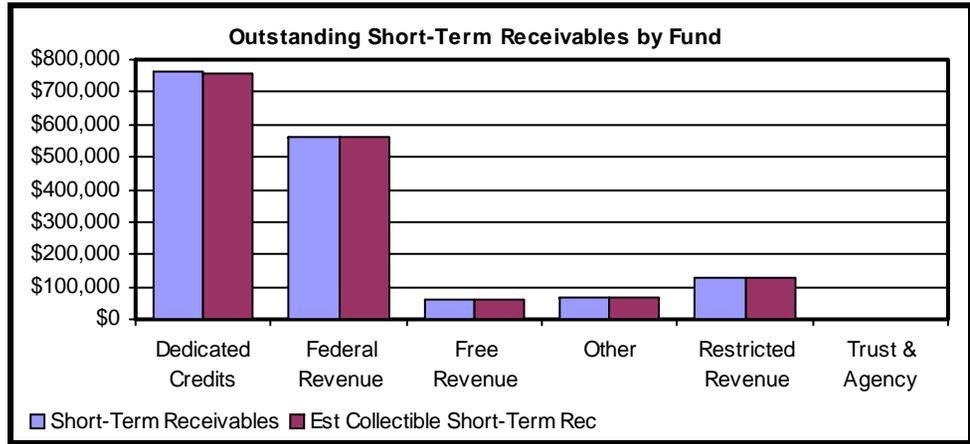
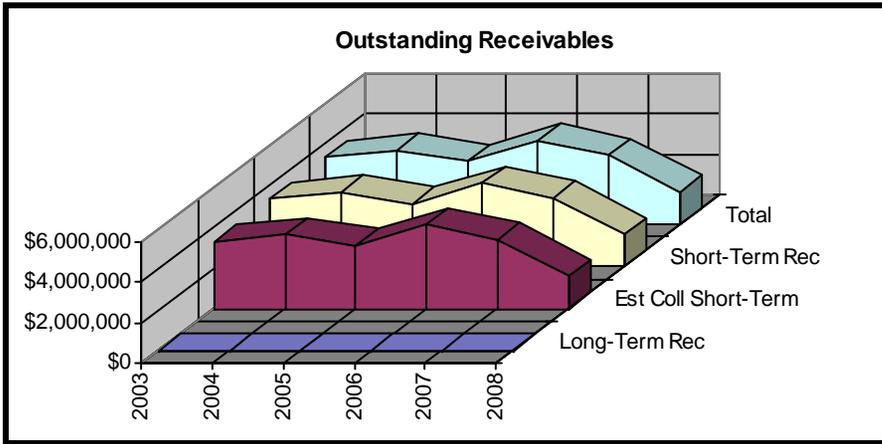
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1600 HQ VETERANS AFFAIRS</b>	0	172,485	0	172,485	1	0
<b>Agency Totals:</b>	<b>0</b>	<b>172,485</b>	<b>0</b>	<b>172,485</b>	<b>1</b>	<b>0</b>

Corrections receivables represent 0.02% of the state gross short-term receivables.

## 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 majority of the agency's outstanding receivables are multiple Federal Grants. Other receivables result from licenses, permits and fees issued by the Department.

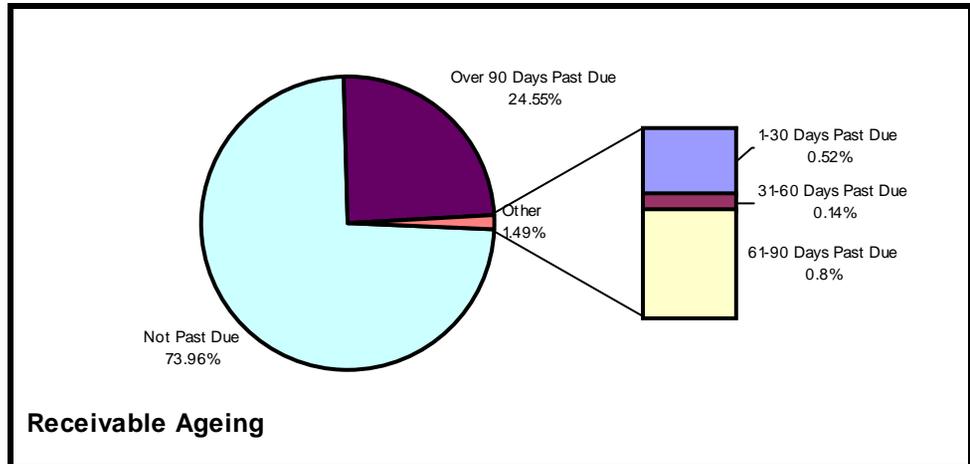
Short-Term receivables have decreased in FY08 by \$1.8 M, 53.2%. Total past-due has decreased \$91.2 K, 18.14%. Past-due Over 90 Days increased \$388.6 K. The majority of the delinquency is from federal grants and is collectible.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$761,328	\$564,180	\$60,743	\$64,899	\$130,500	\$1,078
Est. Collectible Short-Term Rec.	\$758,520	\$564,180	\$60,743	\$64,899	\$129,966	\$1,078

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
772	\$41,937,894.87	\$43,691,544.25	\$0.00



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

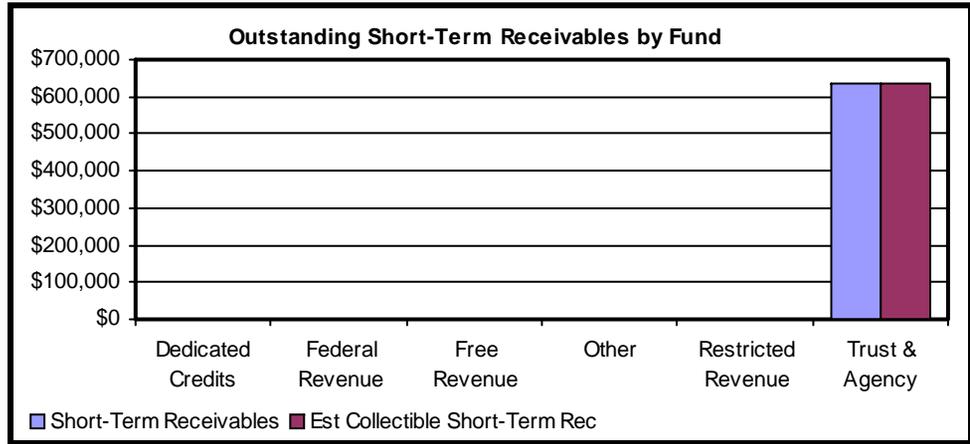
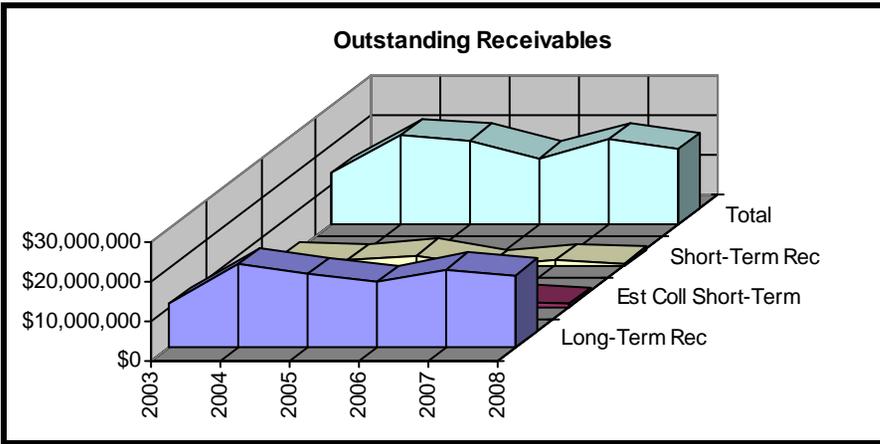
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1000 EXECUTIVE DIRECTORS OFFICE</b>	112,205	86,751	0	86,751	0	0
<b>2000 DIVISION OF AIR QUALITY</b>	77,865	199,895	0	199,895	298,785	293,155
<b>3000 DIVISION OF DRINKING WATER</b>	906,239	-742,076	0	-742,076	917	529
<b>4000 DEQ ERR DIV OF ENV RESPONSE</b>	705,300	479,564	3,342	476,222	73,217	69,400
<b>4800 FRE ENVIRONMENTAL QUALITY</b>	0	49,844	0	49,844	11,137	2,457
<b>4810 FRE ENV QLTY FEE &amp; PAYMENTS</b>	61,094	10,900	0	10,900	10,900	10,900
<b>5000 DIVISION OF RADIATION CONTROL</b>	141,318	98,754	0	98,754	40	20
<b>6000 DIVISION OF SOLID AND HAZARDOUS</b>	-200,680	-40,865	0	-40,865	10,015	10,015
<b>7000 DIVISION OF WATER QUALITY</b>	1,579,430	1,439,962	0	1,439,962	7,199	2,100
<b>Agency Totals:</b>	<b>3,382,770</b>	<b>1,582,728</b>	<b>3,342</b>	<b>1,579,386</b>	<b>412,210</b>	<b>388,576</b>

Dept of Environmental Quality receivables represent 0.15% of the state gross short-term receivables.

## 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 Sale and reclaim the property.

Receivables decreased in FY08 by \$811.4 K, 56.1%. The amount collected by the agency decreased by \$1.4 M, 66.4%. No receivables are reported as past-due.

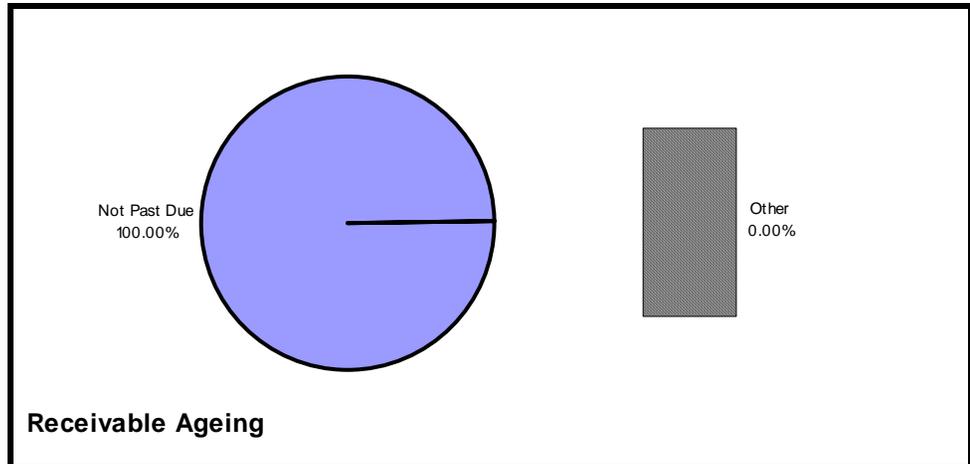
Collection of receivables is successfully performed by the agency.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$634,478
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$634,478

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
172	\$2,707,518.00	\$2,066,995.00	\$0.00



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

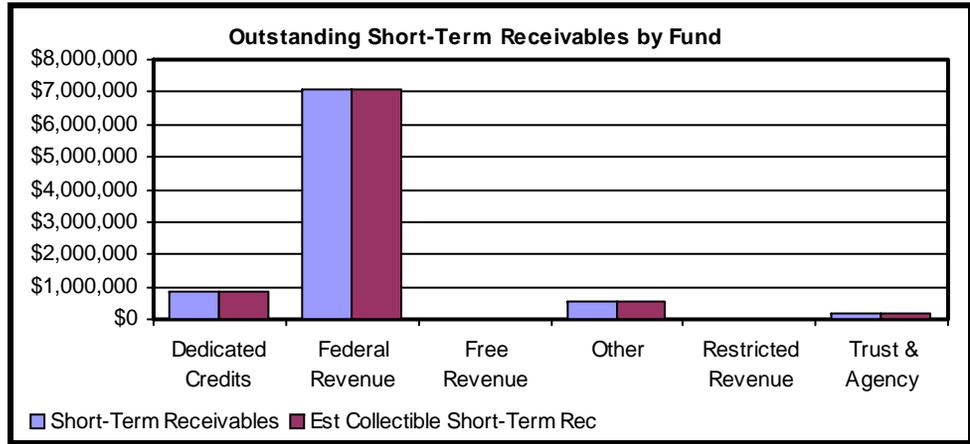
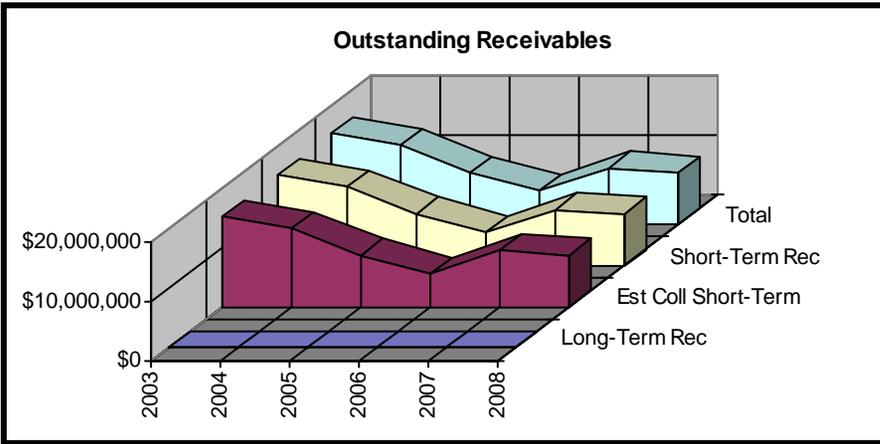
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1000 TLA TRUST LANDS ADMINI</b>	1,445,835	634,478	0	634,478	0	0
<b>Agency Totals:</b>	<b>1,445,835</b>	<b>634,478</b>	<b>0</b>	<b>634,478</b>	<b>0</b>	<b>0</b>

School & Inst Trust Lands Adm receivables represent 0.06% of the state gross short-term receivables.

## 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:**

In FY08 receivables increased by \$0.7 M, 7.5%. The amount collected by the agency decreased \$11.2 M, 25.2%. The amount past-due decreased \$0.9 M, 65.8%. The amount over 90 days past-due decreased \$0.9 M, 72.8%.

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

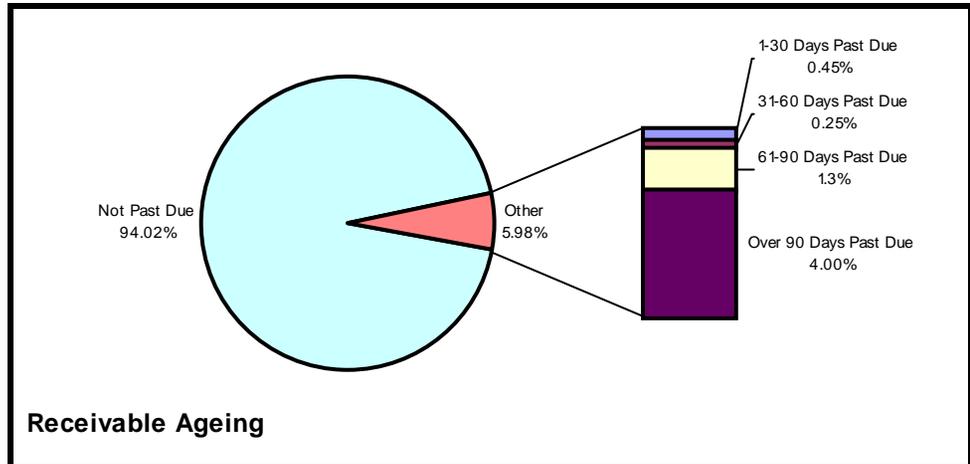
**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$839,664	\$7,059,822	\$0	\$551,773	\$16,953	\$202,951
Est. Collectible Short-Term Rec.	\$839,664	\$7,059,822	\$0	\$551,773	\$16,953	\$202,951

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
787	\$43,142,479.91	\$44,509,595.67	\$0.00

NSF checks are usually outsourced after 60 to 90 days to OSDC.



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

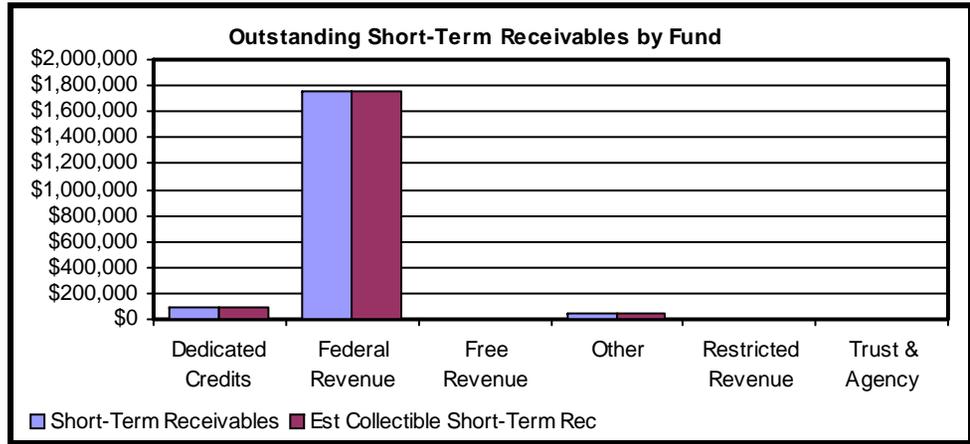
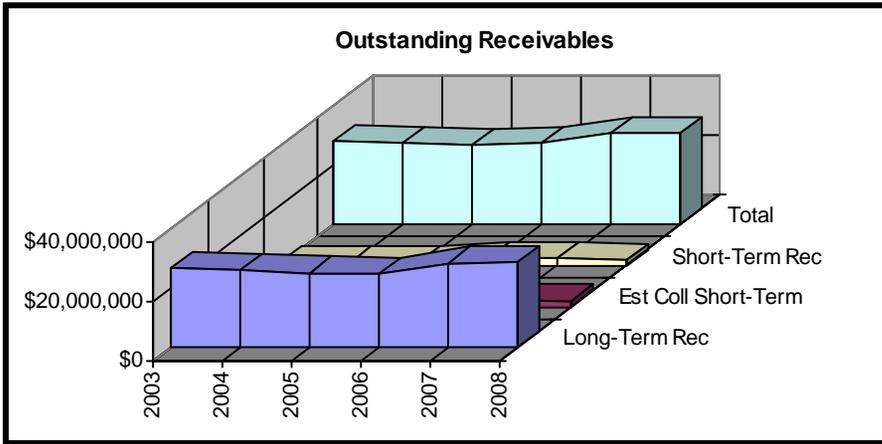
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1000 DNR FORESTRY, FIRE, &amp; STATE LAND</b>	5,022,222	4,281,563	0	4,281,563	332,521	228,549
<b>2000 DNR OGM OIL, GAS AND MINING</b>	447,128	576,662	0	576,662	0	0
<b>3000 DNR UTAH GEOLOGICAL SURVEY</b>	457,836	379,882	0	379,882	38,975	500
<b>4000 DNR PARKS &amp; RECREATION</b>	10,220	860,965	0	860,965	86	86
<b>5000 DNR DWR WILDLIFE</b>	3,073,458	2,277,355	0	2,277,355	137,733	107,709
<b>6000 DNR WATER RESOURCES</b>	36,916	2,771	0	2,771	0	0
<b>6300 DNR WRT WATER RIGHTS</b>	151,108	202,951	0	202,951	0	0
<b>9000 DNR RESTRICTED REVENUE</b>	36,717	17,840	0	17,840	9,603	9,603
<b>9350 DNR WATER RESOURCES OTHER FU</b>	134,695	71,174	0	71,174	0	0
<b>Agency Totals:</b>	<b>9,370,300</b>	<b>8,671,163</b>	<b>0</b>	<b>8,671,163</b>	<b>518,918</b>	<b>346,447</b>

Natural Resources receivables represent 0.83% of the state gross short-term receivables.

# 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 decreased \$350 K, 15.6%. The amount collected decreased \$25.6 K 0.4%. The amount past due decreased \$310.3 K, 77.9%. The amount past-due over 90 days decreased \$260.0 K, 96.3%. All receivables are reported as collectible.

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

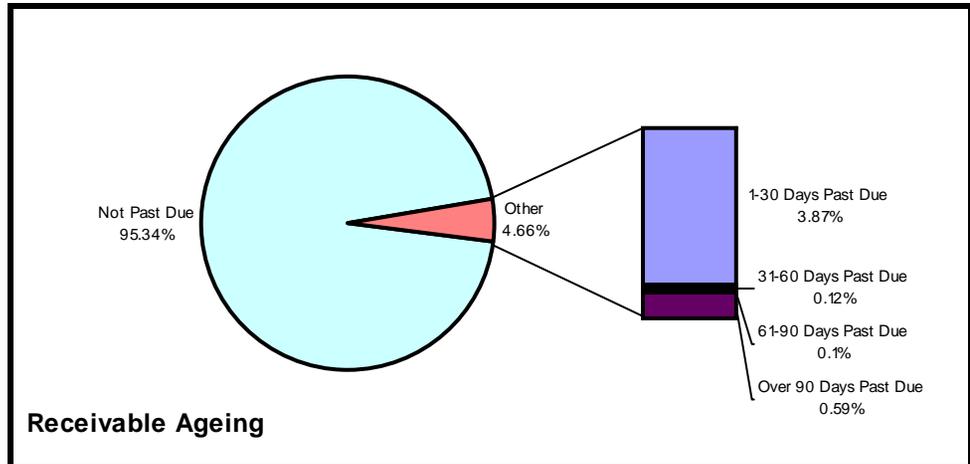
Collection of receivables is performed by agency and division staff.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$96,009	\$1,748,613	\$20	\$47,794	\$255	\$0
Est. Collectible Short-Term Rec.	\$96,009	\$1,748,613	\$20	\$47,794	\$255	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
327	\$5,958,414.23	\$6,291,247.82	\$0.00



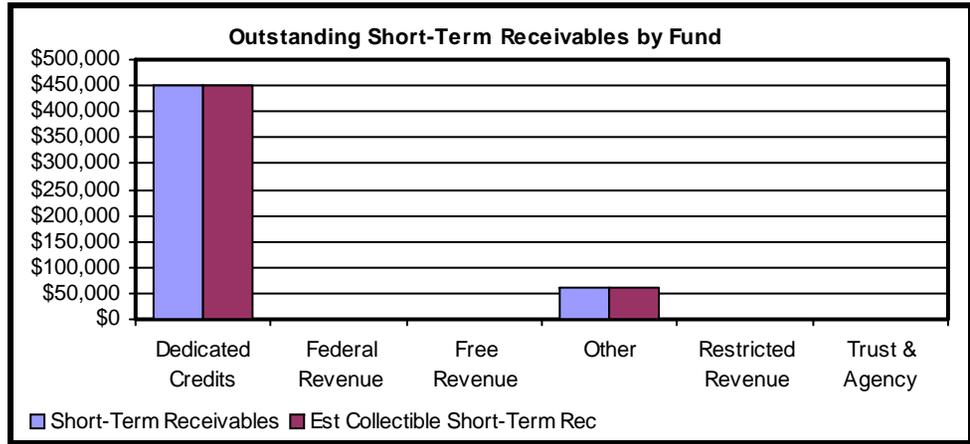
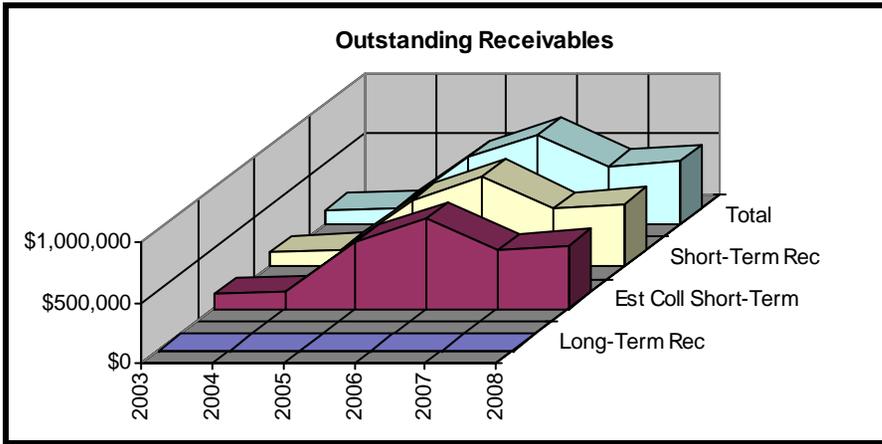
**Summary of Department of Agriculture and Foods Short-Term Receivables**  
For the 2008 Fiscal Year

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
1001 DAG ADM ADM SERVICES DIV	126,661	188,419	0	188,419	15,555	1,560
1003 DAG ADC PREDATOR SECTION	100,000	105,764	0	105,764	0	0
1006 DAG ADM TAYLOR GRAZING	64,387	56,594	0	56,594	0	0
2001 DAG CHM CHEMISTRY DIV	32,428	4,109	0	4,109	525	525
3001 DAG ANI ANIMAL INDUSTRY DIV	93,878	109,987	0	109,987	3,941	273
3003 DAG ANI BRAND INSPECTION SECT	49,993	170	0	170	90	90
3004 DAG ANI MEAT INSPECTION SECT	66,008	195,809	0	195,809	0	0
4001 DAG PLT PLANT INDUSTRY DIV	49,761	70,089	0	70,089	8,640	8,466
4002 DAG PLT GRAIN INSPECT SECTION	15,361	10,949	0	10,949	0	0
4003 DAG PLT QUARANTINE & INSECT	370,126	430,775	0	430,775	0	0
5001 DAG REG ADMINISTRATION SECTION	107,650	124,482	0	124,482	697	258
5700 DAG REG EGG & POULTRY PROGRA	5	20	0	20	-15	-15
6002 DAG CON ENVIR QUALITY SECTION	1,151,479	595,393	0	595,393	58,812	0
6005 DAG CON SOIL CONS PROGRAM	7,913	0	0	0	0	0
8001 DAG MKT & DEVELOPMENT PROGRA	6,761	0	0	0	0	0
8002 DAG DEV HORSE RACING	115	130	0	130	0	0
<b>Agency Totals:</b>	<b>2,242,524</b>	<b>1,892,691</b>	<b>0</b>	<b>1,892,691</b>	<b>88,244</b>	<b>11,156</b>

Agriculture and Foods receivables represent 0.18% of the state gross short-term receivables.

## 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:**

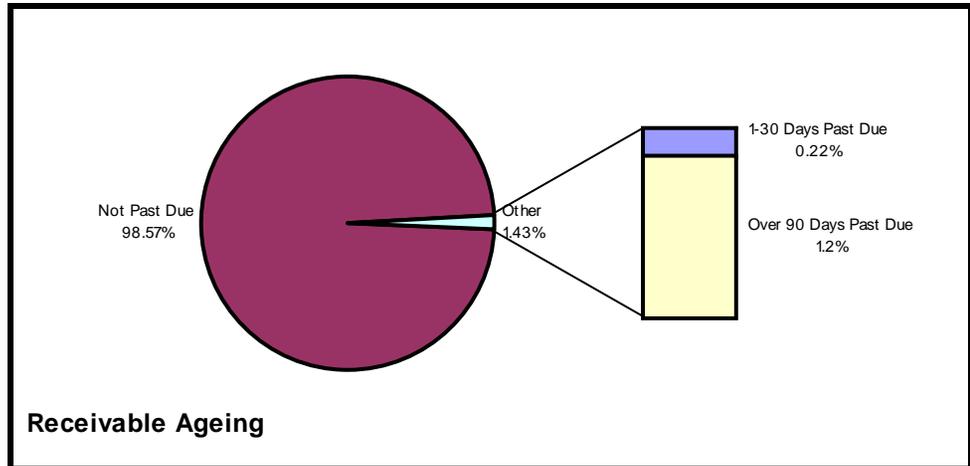
Receivables decreased \$39.2 K, 8.3%. The amount collected in FY08 increased \$516.1 K, 0.2%. The amount past-due increased \$0.6 K, 9.6%. The amount over 90 days past-due decreased \$0.3 K 4.6%.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$452,219	\$0	\$0	\$62,151	\$0	\$0
Est. Collectible Short-Term Rec.	\$452,219	\$0	\$0	\$62,151	\$0	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
54	\$326,545,876.15	\$326,506,671.67	\$0.00



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

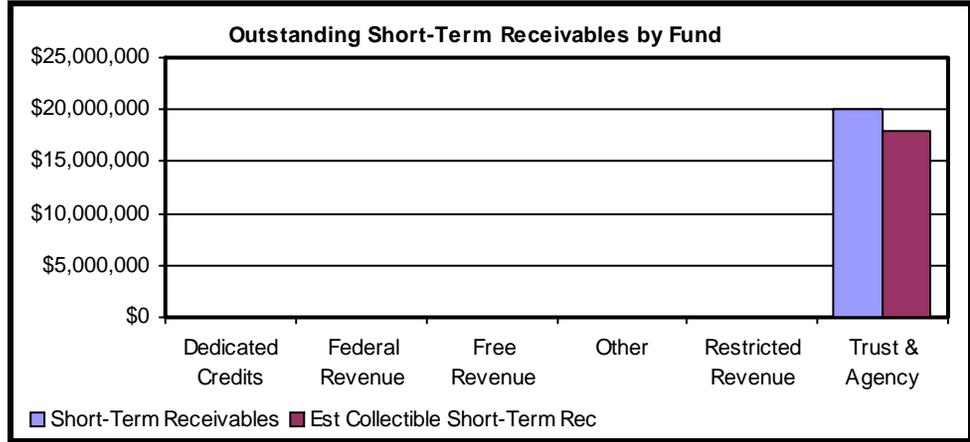
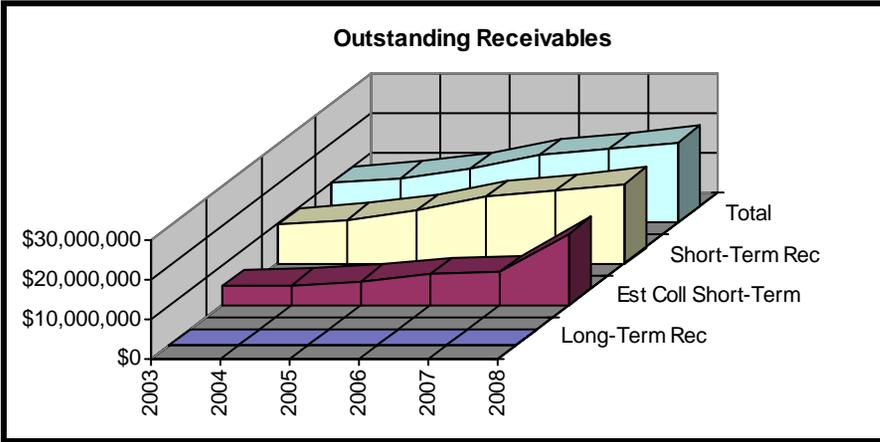
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>6000 DWS</b>	475,165	514,369	0	514,369	7,359	6,209
<b>Agency Totals:</b>	<b>475,165</b>	<b>514,369</b>	<b>0</b>	<b>514,369</b>	<b>7,359</b>	<b>6,209</b>

Workforce Services receivables represent 0.05% of the state gross short-term receivables. This report is exclusive of Unemployment Insurance Contributions receivables and Public Assistance receivables which are reported separately.

## 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.  
The Department of Workforce Services Administers the Act



**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.

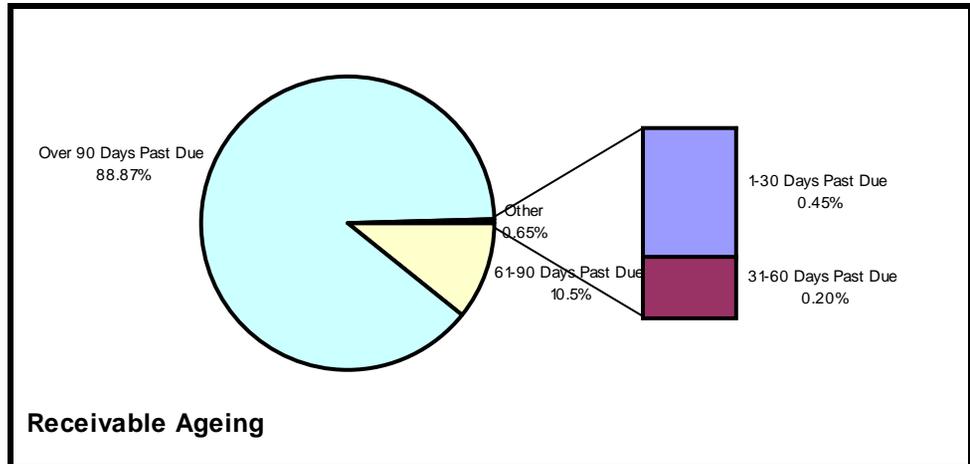
Receivables increased in FY08 \$1.7 M, 9.3%. The amount collected by the agency increased by \$12.7 M, 40.3%. The amount past-due increased by \$1.7 M, 9.3%. The amount past-due over 90 days increased \$1.9 M, 12.1%.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$0	\$20,105,485
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$0	\$17,884,522

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
7	\$36,151,789.00	\$31,651,287.00	\$0.00



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

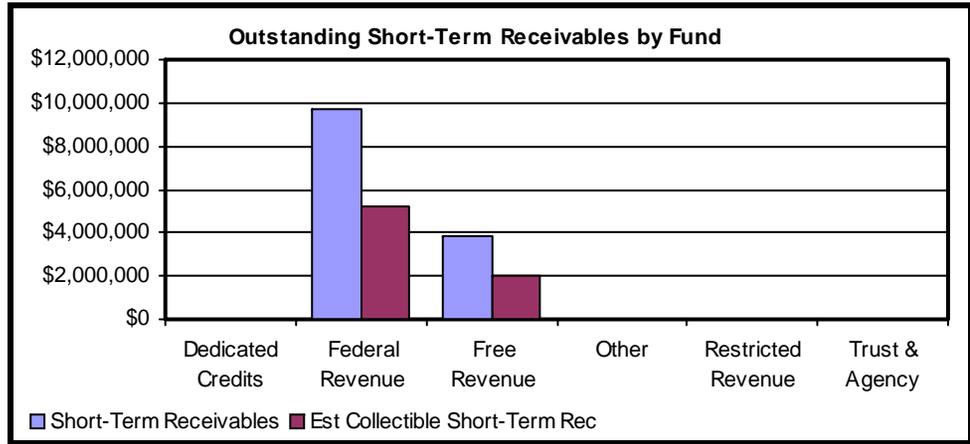
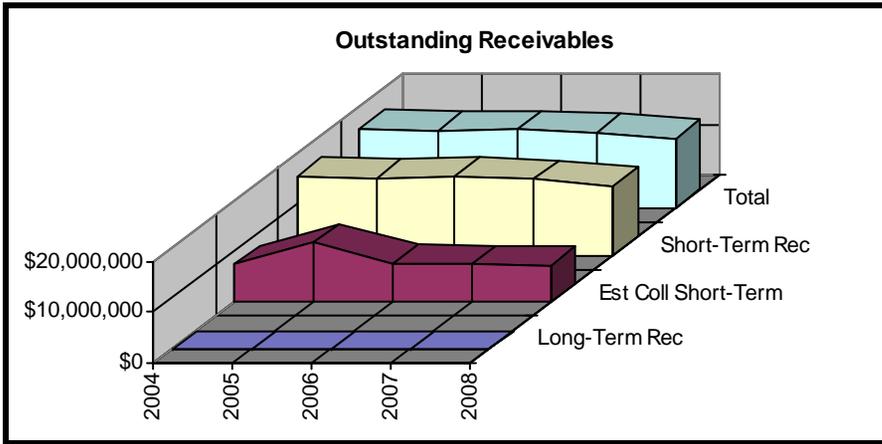
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1330 DWS UNEMPLOYMENT INSUR</b>	18,386,635	20,105,485	2,220,963	17,884,522	20,105,485	17,868,481
<b>Agency Totals:</b>	<b>18,386,635</b>	<b>20,105,485</b>	<b>2,220,963</b>	<b>17,884,522</b>	<b>20,105,485</b>	<b>17,868,481</b>

Workforce Services Unemployment Insurance Contributions receivables represent 1.9% of the state gross short-term receivables.

## 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 FY08 by \$1.3 M, 8.4%. The amount collected by the agency decreased by \$171.3 K, 6.1%. The amount past-due increased by \$1.25 M, 8.4%. The amount past-due over 90 days increased \$1.06 M, 11.6%.

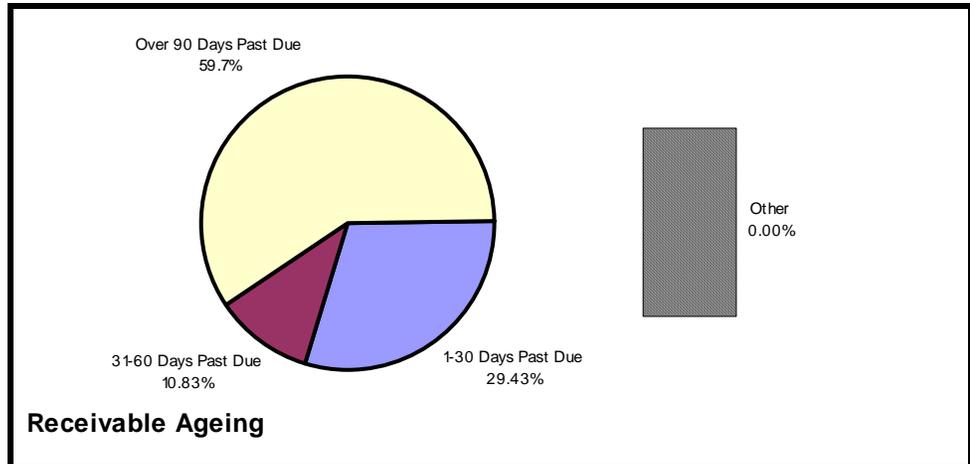
The division's receivables are reported to OSDC by Human Services-ORS.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$9,748,282	\$3,860,935	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$0	\$5,201,023	\$2,059,933	\$0	\$0	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
8,457	\$2,923,283.00	\$2,824,968.00	\$0.00



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

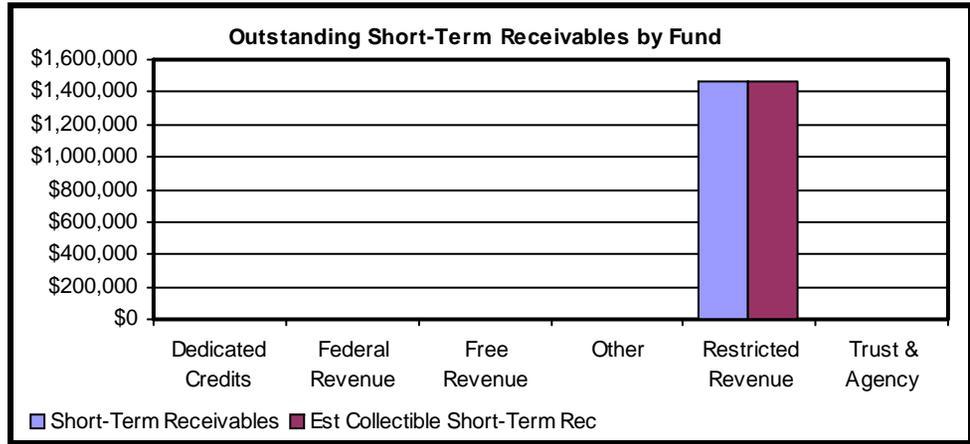
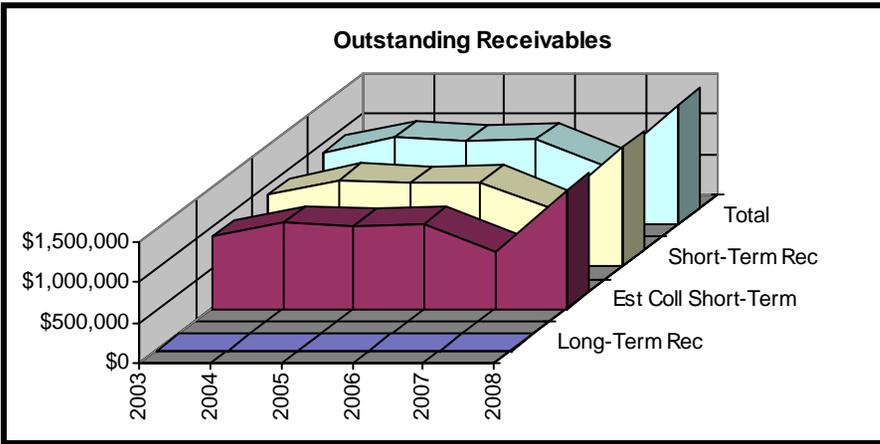
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>1145 DWS PA COLLECTIONS</b>	14,859,865	13,609,217	6,348,261	7,260,956	13,609,217	8,130,482
<b>Agency Totals:</b>	<b>14,859,865</b>	<b>13,609,217</b>	<b>6,348,261</b>	<b>7,260,956</b>	<b>13,609,217</b>	<b>8,130,482</b>

Workforce Services Public Assistance receivables represent 1.3% of the state gross short-term receivables.

## Summary of Alcoholic Beverage Control Short-Term Receivables

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



**Comments:**

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.

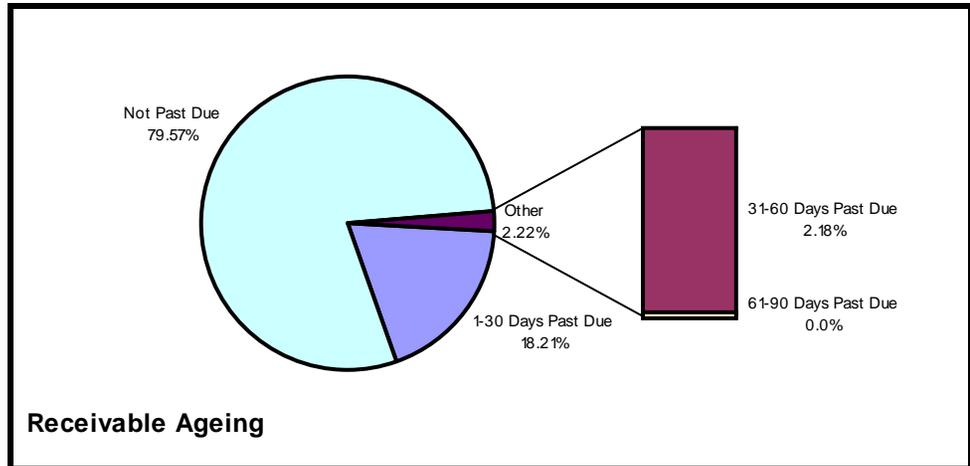
ABC receivables increased by \$758.5 K, 107.1%. The amount collected increased \$664.2 K, 3.8%. The amount past due increased \$173.9 K, 138.2%. The amount over 90 days past-due remains at \$0.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$1,466,972	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$1,466,972	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
51	\$16,898,115.00	\$17,537,509.00	\$0.00



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

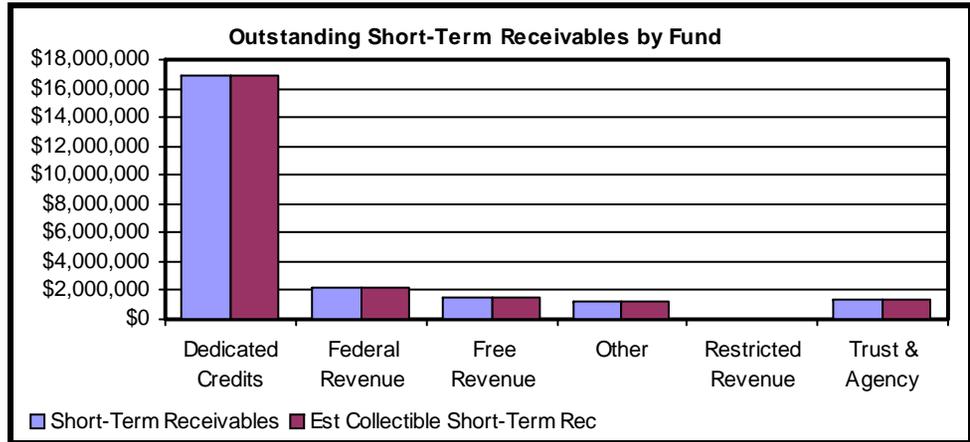
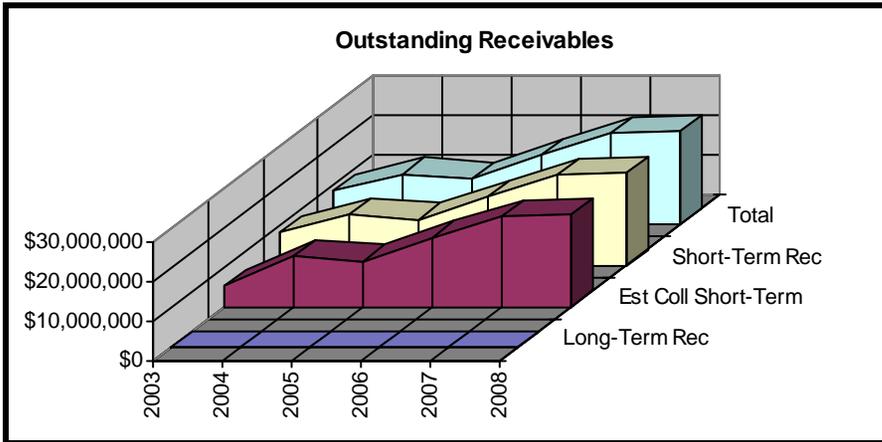
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>0001 ABC ALCOHOLIC BEV CONT</b>	708,468	1,466,972	0	1,466,972	299,705	0
<b>Agency Totals:</b>	<b>708,468</b>	<b>1,466,972</b>	<b>0</b>	<b>1,466,972</b>	<b>299,705</b>	<b>0</b>

ABC receivables represent 0.1% of the state gross short-term receivables.

## 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:**

Receivables increased in FY08 \$0.48 M, 2.1%. Collections decreased \$0.97 M, 23.9%  
 Past-due receivables increased \$4.8 M, 26.7%. Past-due over 90 days increased \$7.3 M, 47.4%

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

Traditionally these accounts have been slow to pay.

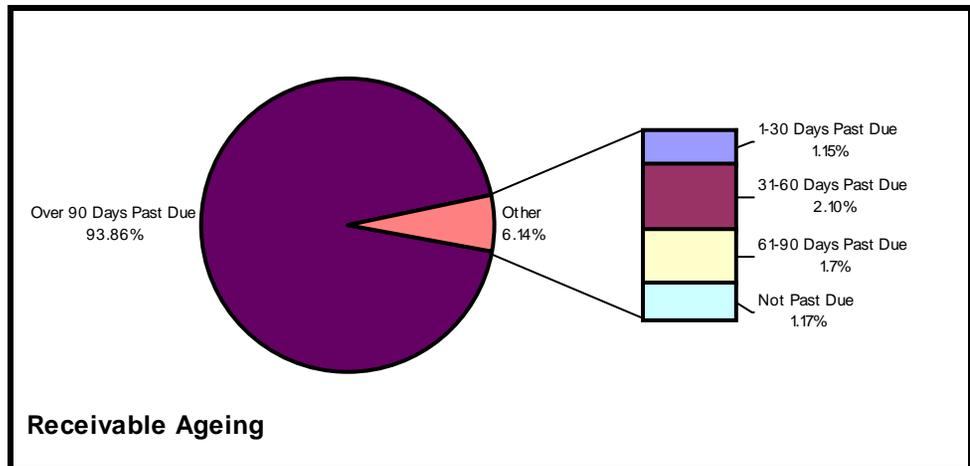
OSDC continues collection efforts on Uninsured Employer and Wage Claim Accounts utilizing the Attorney General's Office.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$16,836,006	\$2,230,430	\$1,525,246	\$1,297,053	\$0	\$1,400,733
Est. Collectible Short-Term Rec.	\$16,836,006	\$2,230,430	\$1,525,246	\$1,297,053	\$0	\$1,400,733

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
4,292	\$4,586,447.71	\$4,054,584.68	\$0.00



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

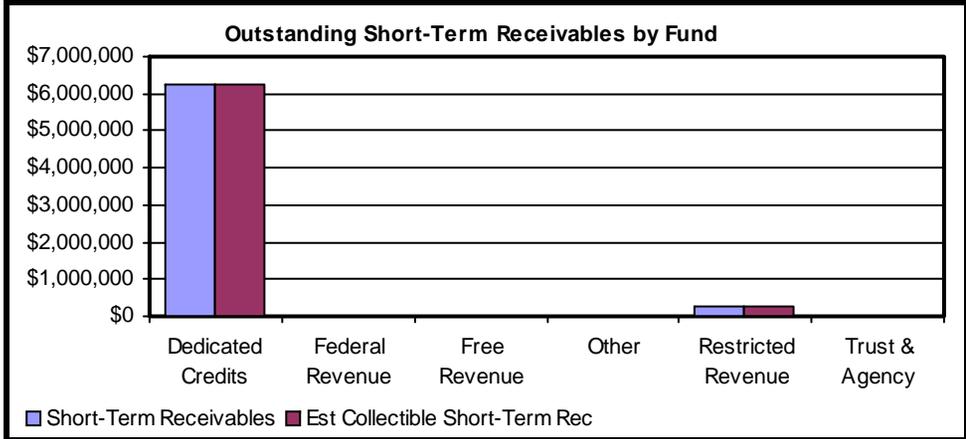
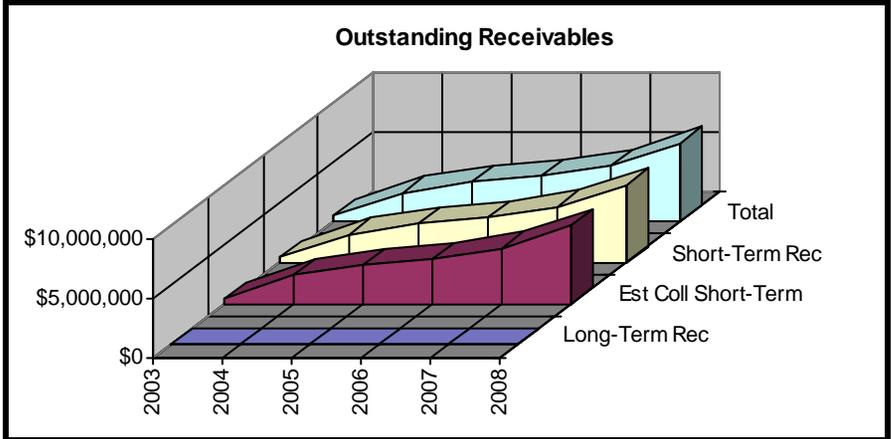
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>6600 FRE INDUSTRIAL COMMISSION</b>	1,486,801	1,375,213	0	1,375,213	1,364,713	1,363,313
<b>6610 LBR ADMINISTRATIVE SERVICES DIVI</b>	0	34,663	0	34,663	34,663	34,663
<b>6620 LBR BOILER &amp; ELEVATOR SAFETY DI</b>	13,893	18,585	0	18,585	6,951	4,731
<b>6630 LBR ANTIDISCRIMINATON/LABOR DIV</b>	1,686,682	3,062,855	0	3,062,855	2,754,026	2,316,642
<b>6660 LBR UTAH OCCUPATIONAL SAFETY &amp;</b>	1,062,041	1,822,476	0	1,822,476	1,807,422	1,807,422
<b>6692 LBR UNINSURED EMPLOYERS FUND</b>	18,382,781	16,836,006	0	16,836,006	16,988,370	17,260,262
<b>8800 FRE VARIOUS DEPARTMENTS</b>	181,177	139,671	0	139,671	47,866	30,586
<b>Agency Totals:</b>	<b>22,813,375</b>	<b>23,289,469</b>	<b>0</b>	<b>23,289,469</b>	<b>23,004,011</b>	<b>22,817,619</b>

Labor Commission receivables represent 2.2% of the state gross short-term receivables.

## Summary of Department of Commerce Short-Term Receivables

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



**Comments:**

Receivables increased \$1.8 M, 39.3%. Collections decreased \$6.7 K, 13.9%.  
 Past-due receivables increased \$1.2 M, 27.1%. Past-due over 90 days increased \$1.1 M, 25.9%.

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.

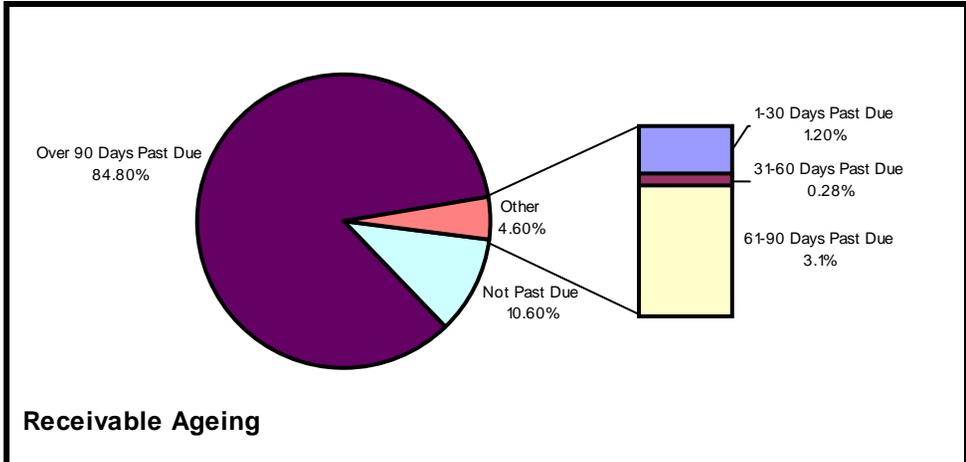
Most fines are paid at the time of judgment. Those that are not paid make up the receivable balance.

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
1,305	\$3,673,848.28	\$47,897.98	\$0.00

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$6,258,837	\$0	\$0	\$0	\$256,042	\$0
Est. Collectible Short-Term Rec.	\$6,258,837	\$0	\$0	\$0	\$256,042	\$0



## Summary of Department of Commerce Short-Term Receivables

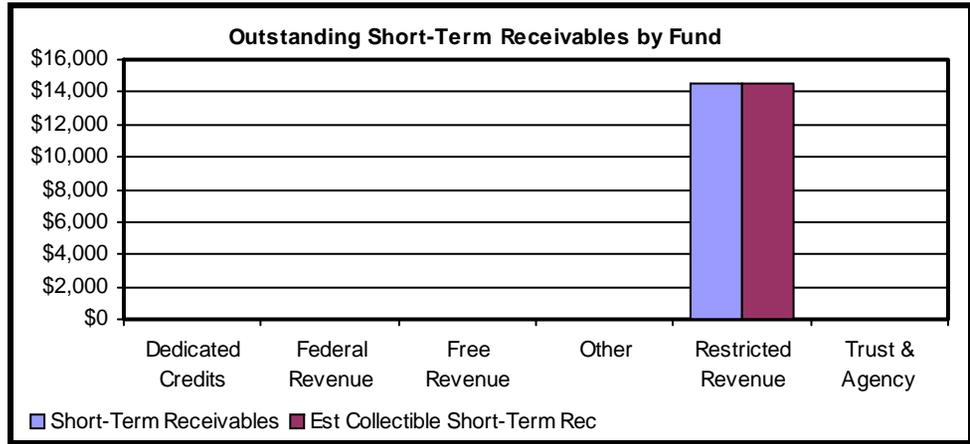
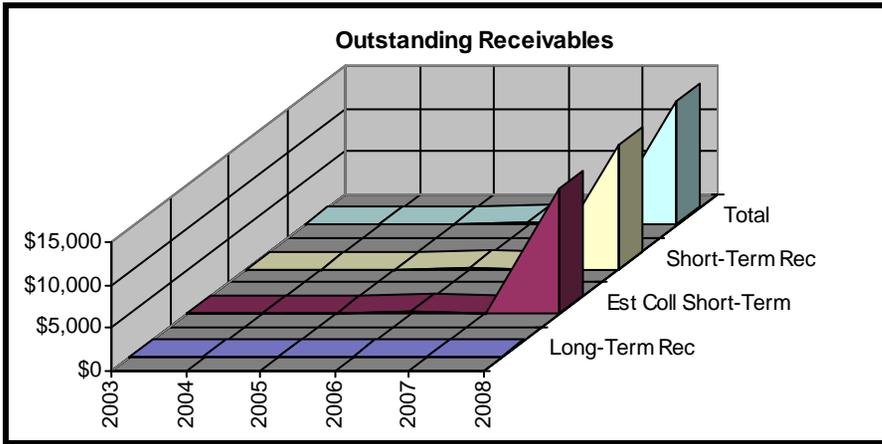
For the 2008 Fiscal Year

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
0110 CRC CSF-ADMINISTRATION	457	457	0	457	457	457
0130 CRC CSF-CONSUMER PROTECTION	140	440	0	440	120	0
0140 CRC CSF-CORPORATIONS	10,031	14,399	0	14,399	12,724	10,600
0150 CRC CSF-DOPL OCCUP & PROF LIC.	213,382	249,839	0	249,839	221,367	211,577
0160 CRC CSF-REAL ESTATE	3,123	3,375	0	3,375	2,996	2,593
0180 CRC CSF-SECURITIES	580	1,600	0	1,600	580	580
1100 CRC- MAIN ADMINISTRATION	4,055	2,766	0	2,766	2,766	2,766
2000 CRC DOPL-OCCUP & PROF LICENSING	79	169	0	169	114	114
2922 CRC DOPL-LIEN ASSESSMENTS	975	1,540	0	1,540	1,325	1,325
2930 CRC DOPL-ENGNER/LND SURVR E/E	400	400	0	400	400	400
2970 CRC NURSES EDUCATION & ENFORC	6,925	8,425	0	8,425	8,425	8,425
2990 CRC COSMET/BARBER ED & ENFORC	4,838	6,993	0	6,993	4,793	4,793
3910 CRC SIE-SECURITIES INVEST EDUC	1,945,132	3,221,132	0	3,221,132	2,590,132	2,590,132
4910 CRC C/P-CONSUMER PROTCTION E/T	2,482,267	2,997,577	0	2,997,577	2,972,577	2,685,077
5000 CRC CORPORATIONS	42	42	0	42	42	42
6000 CRC R/E-REAL ESTATE	391	264	0	264	229	229
6910 CRC R/E-EDUCATION AND RECOVER	5,218	5,108	0	5,108	5,108	5,108
6990 CRC RE-RESIDENTIAL MORTGAGE	465	353	0	353	317	281
<b>Agency Totals:</b>	<b>4,678,499</b>	<b>6,514,879</b>	<b>0</b>	<b>6,514,879</b>	<b>5,824,472</b>	<b>5,524,499</b>

Department of Commerce receivables represent 0.6% of the state gross short-term receivables.

## Summary of Financial Institutions Short-Term Receivables

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



**Comments:**

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 little difficulty in administering and collecting their accounts receivable.

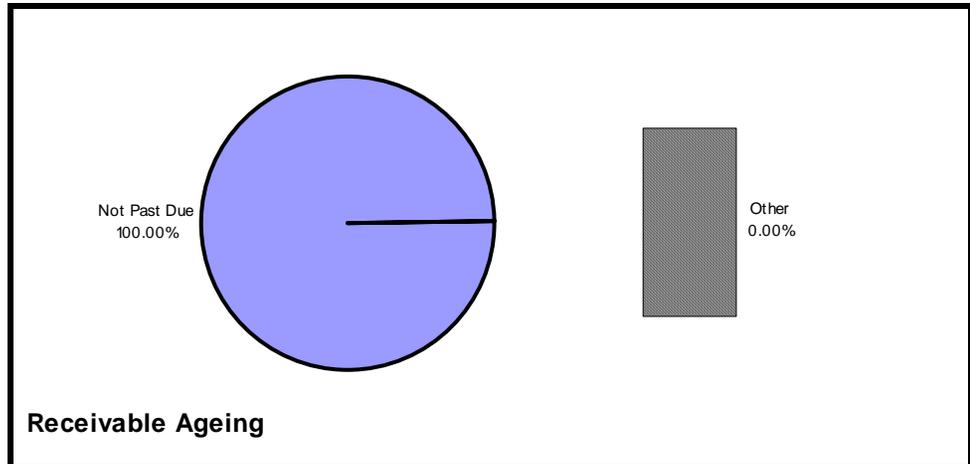
Receivables increased \$14.5 K in FY08. Collections increase \$1.2 M, 19.1%  
Past due receivables remain at \$0.00

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$0	\$0	\$0	\$0	\$14,536	\$0
Est. Collectible Short-Term Rec.	\$0	\$0	\$0	\$0	\$14,536	\$0

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
2	\$6,480,316.00	\$6,465,180.00	\$0.00



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

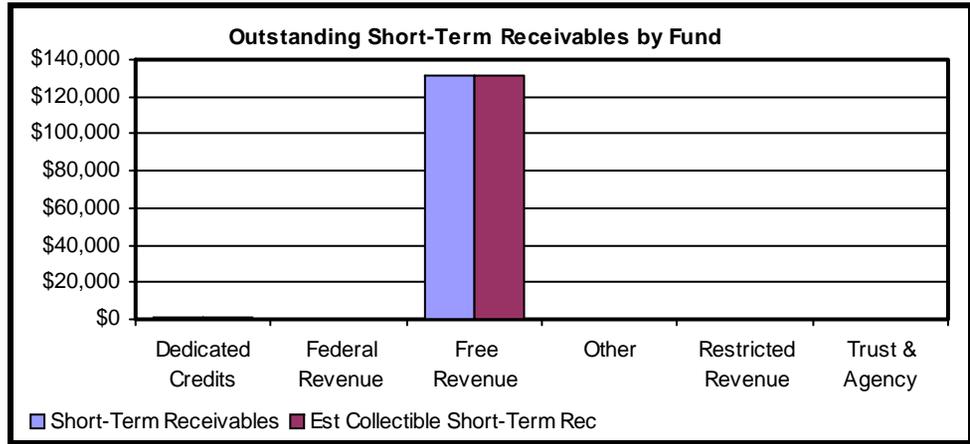
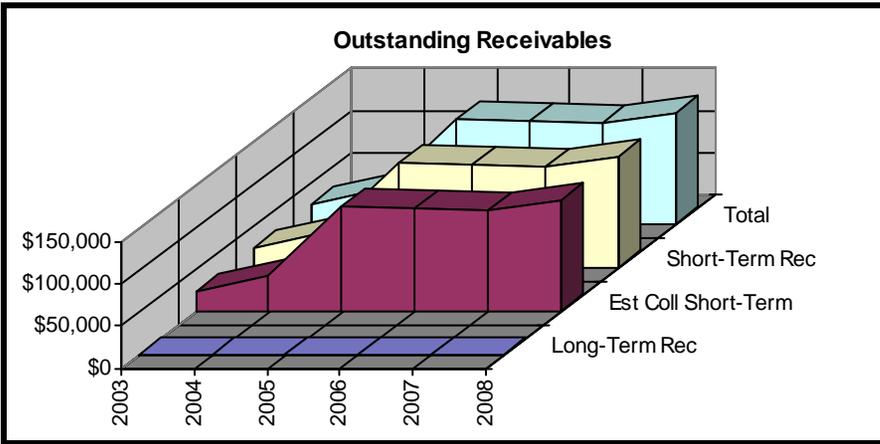
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>6810 FI- ADMINISTRATION</b>	0	14,536	0	14,536	0	0
<b>Agency Totals:</b>	<b>0</b>	<b>14,536</b>	<b>0</b>	<b>14,536</b>	<b>0</b>	<b>0</b>

Financial Institutions receivables represent 0.0% of the state gross short-term receivables.

## Summary of Insurance Department Short-Term Receivables

Insurance ensures the solidarity of insurers doing business in Utah, the fair and equitable treatment of policyholders, claimants, and insurers.



**Comments:**

Receivables increased \$12.1 K, 10.0% in FY08. The amount collected increased \$69.9 K, 21.5%. The amount past-due increased \$2.2 K, 2.1%. The amount over 90 days past-due decreased \$0.9 K, 0.9 %

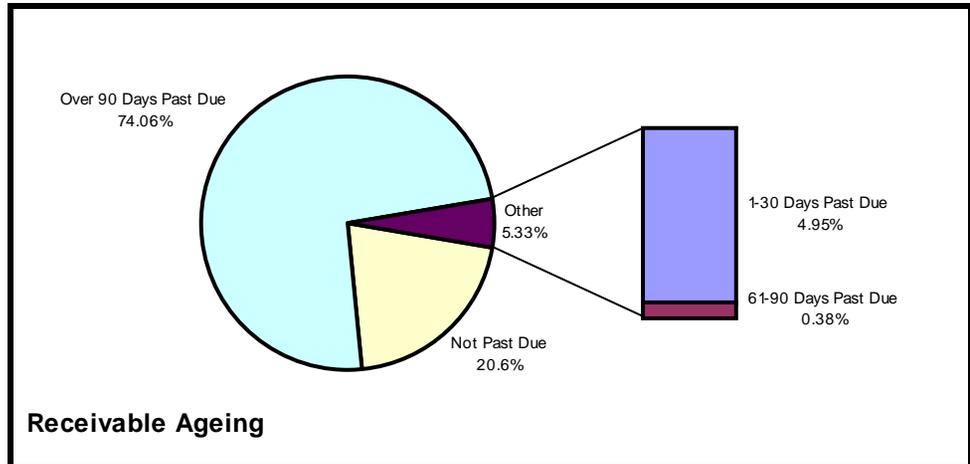
**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$1,500	\$0	\$131,978	\$0	\$0	\$0
Est. Collectible Short-Term Rec.	\$1,500	\$0	\$131,978	\$0	\$0	\$0

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

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
34	\$334,631.00	\$324,038.45	\$0.00



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

*For the 2008 Fiscal Year*

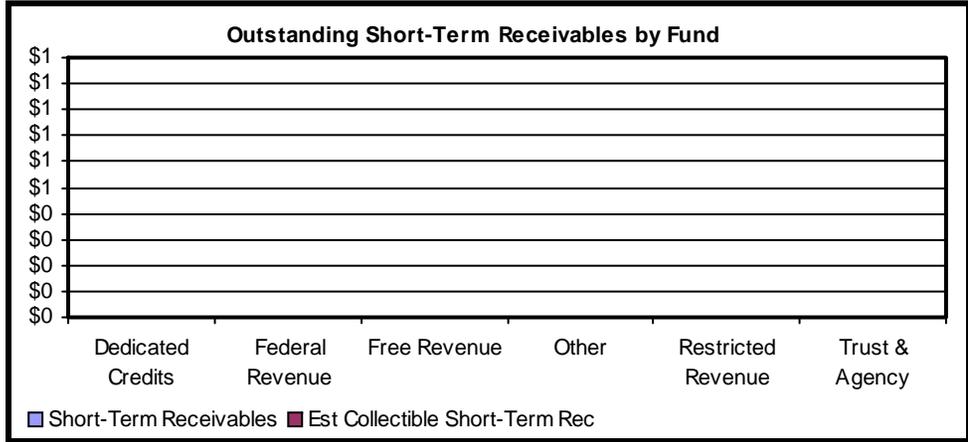
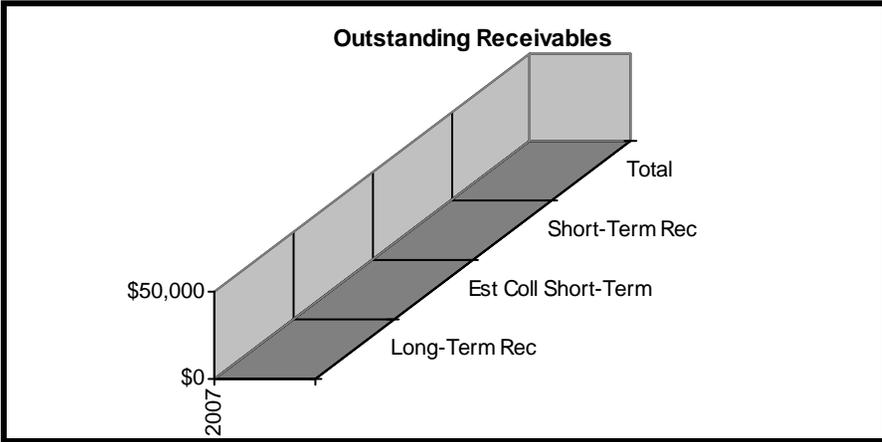
	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>6900 INS INSURANCE DEPARTMENT</b>	93,125	86,263	0	86,263	86,263	86,263
<b>6901 INS INSURANCE DEPARTMENT</b>	28,203	47,215	0	47,215	19,706	12,585
<b>Agency Totals:</b>	<b>121,328</b>	<b>133,478</b>	<b>0</b>	<b>133,478</b>	<b>105,969</b>	<b>98,848</b>

Insurance Department receivables represent 0.0% of the state gross short-term receivables.

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

## Summary of Public Service Commission Short-Term Receivables

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



**Comments:**

Receivables increased \$24.0 K, 100.0% in FY08. The amount collected increased \$24.0 K, 100.0%. The amount past-due remains at \$0.00

**Short-Term Receivables by Fund Detail - 2008 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

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
Not Available	\$0.00	\$24,006.93	\$0.00



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

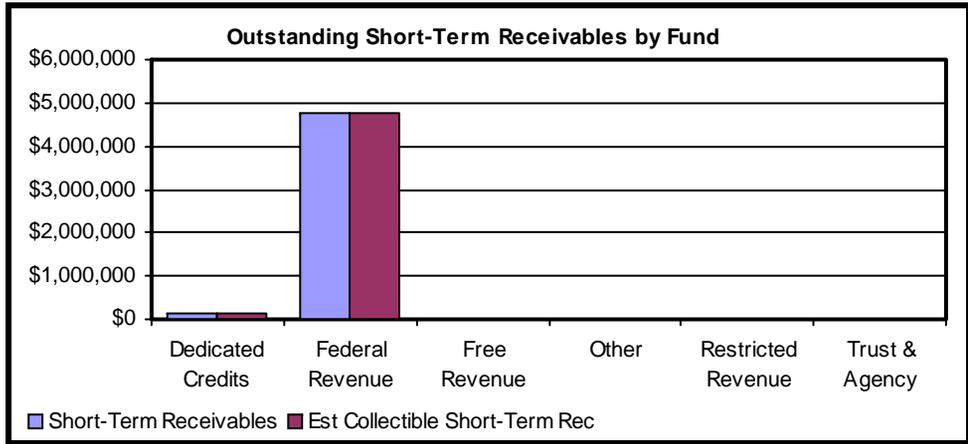
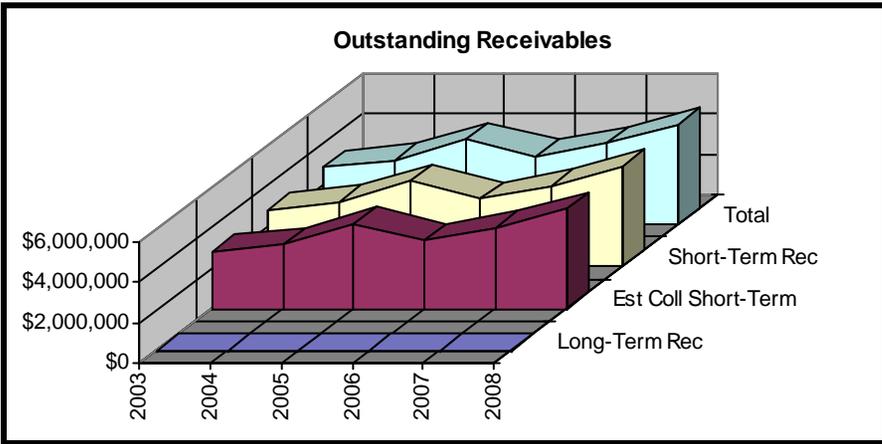
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>7000 PSC UTAH PUBLIC SERVICE COMMIS</b>	24,007	0	0	0	0	0
<b>Agency Totals:</b>	<b>24,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Public Service Commission receivables represent 0.0% of state gross short-term receivables.

## Summary of Department of Community & Culture Short-Term Receivables

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



**Comments:**

Receivables increased \$0.9 M, 24.5 %. Collections increased \$4.9 M, 10.7%.  
 The amount past due increased \$59.8 K, 513.7%. The amount past due over 90 days increased \$60.0 K, 525.1%.

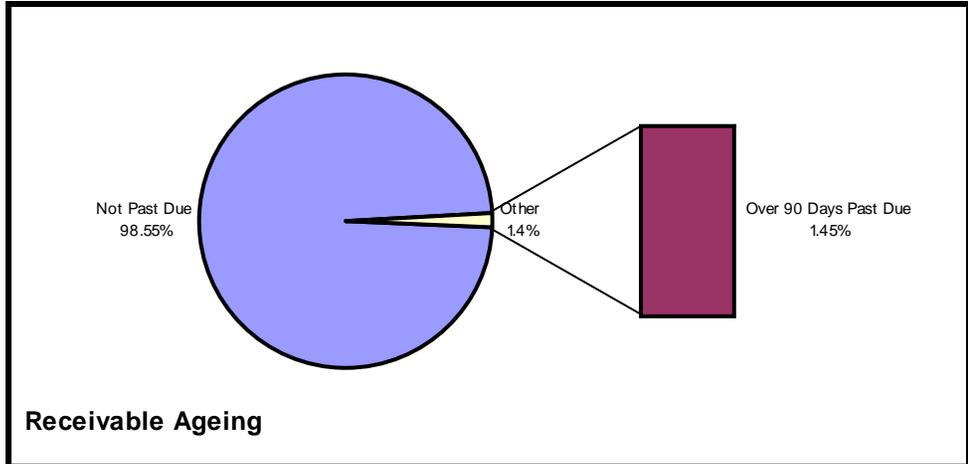
**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$152,938	\$4,779,942	\$0	\$5,849	\$0	\$0
Est. Collectible Short-Term Rec.	\$152,938	\$4,779,942	\$0	\$5,849	\$0	\$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.

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
100	\$47,119,747.69	\$46,146,145.84	\$0.00



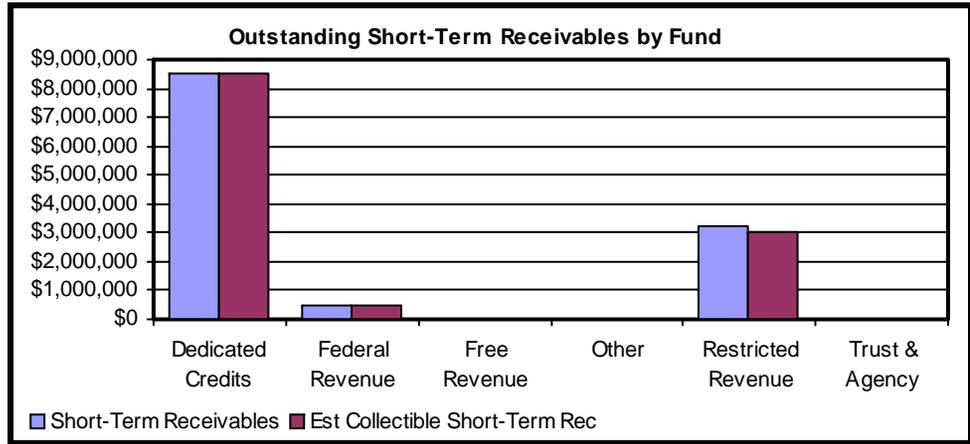
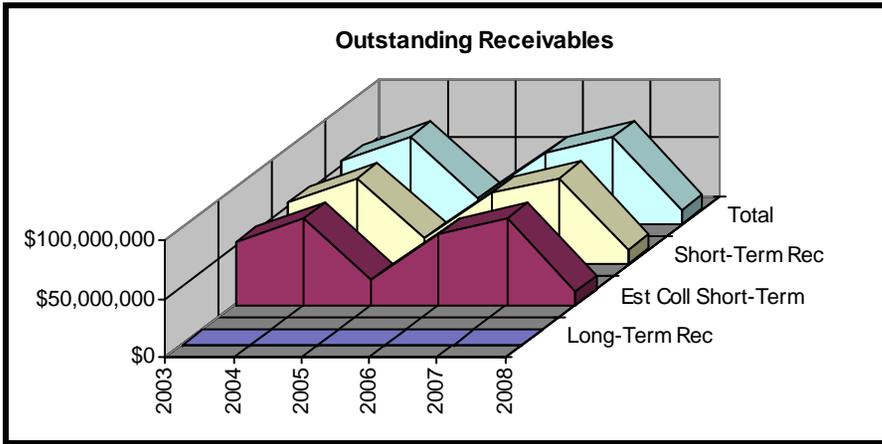
**Summary of Department of Community & Culture Short-Term Receivables**  
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>3000 DCC STATE LIBRARY</b>	89,488	245,580	0	245,580	0	0
<b>4000 DCC HST STATE HISTORY</b>	17,398	48,686	0	48,686	0	0
<b>4500 DCC HST STATE HISTORICAL SOCTY</b>	2,053	384	0	384	384	384
<b>5100 DCC ARTS GRANTS NONPROFIT ART</b>	0	63,900	0	63,900	63,900	63,900
<b>5200 DCC ARTS COMMUNITY ARTS OUTRC</b>	1,625	1,625	0	1,625	1,625	1,625
<b>9000 DCC HSG &amp; COMMUN DEVELOP</b>	3,856,209	4,578,554	0	4,578,554	5,582	5,582
<b>Agency Totals:</b>	<b>3,966,773</b>	<b>4,938,729</b>	<b>0</b>	<b>4,938,729</b>	<b>71,491</b>	<b>71,491</b>

Department of Community & Culture receivables represent 0.5% of state gross short-term receivables.

## 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 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 FiNet and transferred to OSDC for further collection action.

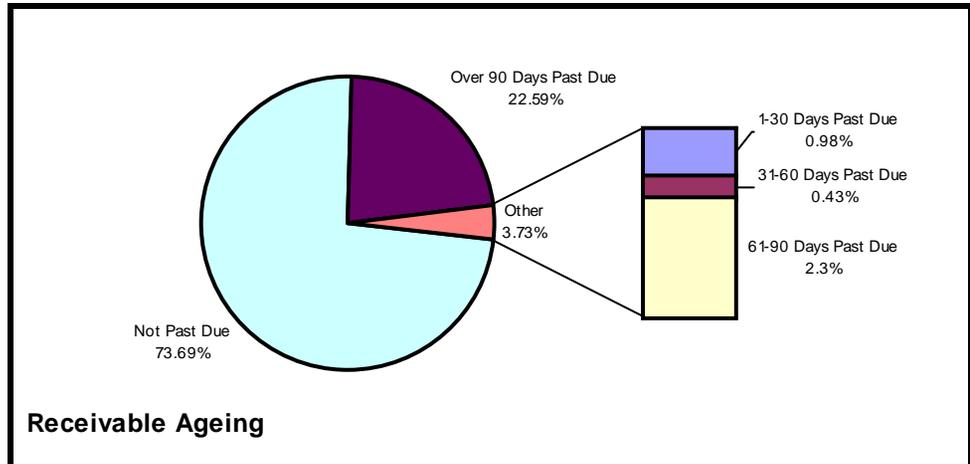
In FY08 Short-Term receivables decreased \$62.1 M, 83.6%. Receivables past due decreased by \$9.7 M, 75.1%. Receivables over 90 days past-due decreased \$1.1 M, 29.0%.

**Short-Term Receivables by Fund Detail - 2008 JUN 30**

	Dedicated Credit	Federal Revenue	Free Revenue	Other Revenue	Restricted Revenue	Trust - Agency
Short-Term Receivables	\$8,512,650	\$450,085	\$0	\$3,220	\$3,225,883	\$700
Est. Collectible Short-Term Rec.	\$8,512,650	\$450,085	\$0	\$3,220	\$3,025,883	\$700

**FY2008 Receivables**

# of Accounts Outstanding	Receivables Generated	Receivables Collected	Cost of Collection
770	\$169,335,500.53	\$173,620,494.14	\$0.00



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

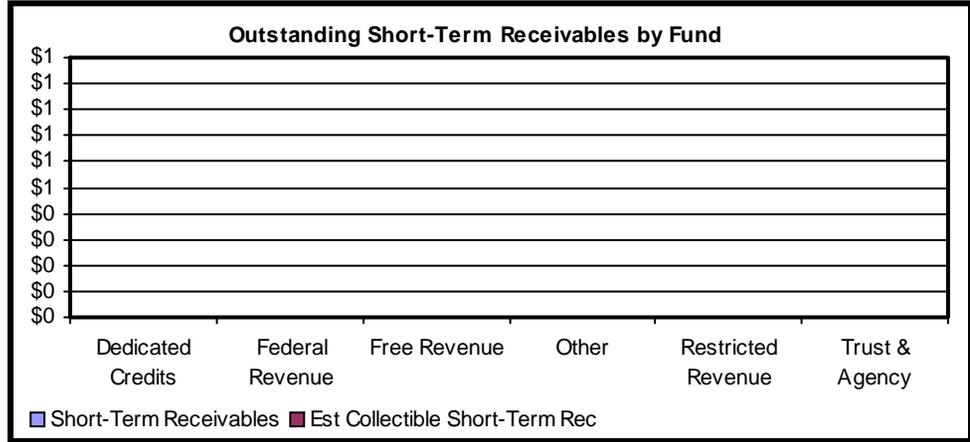
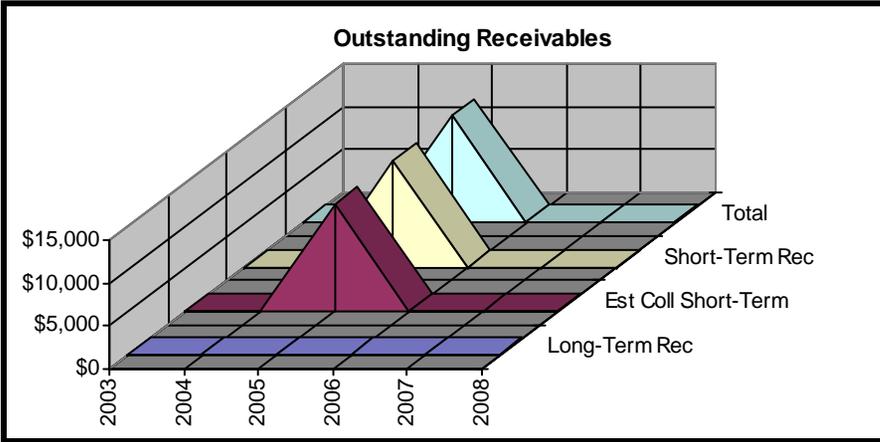
*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>8000 DOT MISC REVENUE</b>	53,425	82,332	0	82,332	3,574	1,270
<b>8100 DOT SUPPORT SERVICES</b>	9,411	18,549	0	18,549	0	0
<b>8130 DOT COMPROLLER</b>	64,042,617	3,225,883	200,000	3,025,883	0	0
<b>8200 DOT ENGINEER SERVICES</b>	16,490	7,165	0	7,165	414	277
<b>8300 DOT MAINTENANCE MANAGEMENT</b>	681,588	684,706	0	684,706	403,847	202,016
<b>8400 DOT CONSTRUCTION MGMT</b>	9,533,201	8,147,363	0	8,147,363	2,787,277	2,538,196
<b>8870 DOT STOCKPILES IN PROCESS</b>	12,327	82	0	82	0	0
<b>8900 DOT AERONAUTICS</b>	13,902	25,382	0	25,382	12,052	12,052
<b>9000 DOT</b>	1,400	1,075	0	1,075	825	0
<b>Agency Totals:</b>	<b>74,364,361</b>	<b>12,192,538</b>	<b>200,000</b>	<b>11,992,538</b>	<b>3,207,988</b>	<b>2,753,811</b>

Department of Transportation receivables represent 1.2% of the state gross short-term receivables

## 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:**

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

Receivables Created and Collected \$0.2 M. No balance.

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

**Short-Term Receivables by Fund Detail - 2008 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

**FY2008 Receivables**

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

Receivable Ageing

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

*For the 2008 Fiscal Year*

	<i>Short-Term Rec. 6-30-2007</i>	<i>Short-Term Rec. 6-30-2008</i>	<i>Allowance for Doubtful Acts. 6-30-2008</i>	<i>Projected Collectible 6-30-2008</i>	<i>Total Past-Due 6-30-2008</i>	<i>Over 90 Days Past-Due 6-30-2008</i>
<b>0439 BBC 96A LEASE REVENUE BOND</b>	0	0	0	0	0	0
<b>0444 BBC 98C REV REFUNDING BOND</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>

Board of Bonding Commission receivables represent 0.0% of the state gross short-term receivables