Joint Legislative Budget Committee

STATE SENATE

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HOUSE OF REPRESENTATIVES

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MEETING NOTICE

DATE: Friday, April 6, 2001

TIME: 8:30 a.m.

PLACE: HOUSE HEARING ROOM 4

TENTATIVE AGENDA

- Call to Order
- Approval of Minutes of February 16, 2001.
- EXECUTIVE SESSION
 - A. Arizona Department of Administration, Risk Management Services Consideration of Proposed Settlements under Rule 14.
 - B. Arizona Department of Administration Review of State Employee Health Plans as required under A.R.S. § 38-658A.
- DIRECTOR'S REPORT (if necessary).
- 1. DEPARTMENT OF HEALTH SERVICES Consider Approval of Transfer of Appropriations.
- 2. STATE BOARD OF APPRAISAL Review of Unanticipated FY 2001 Costs.
- 3. JLBC STAFF Report on Calculation of Classroom Site Fund Per Pupil Amounts.
- 4. SCHOOL FACILITIES BOARD Review of Sufficiency of Deficiencies Correction Monies with regard to Tourism and Sports Authority.
- 5. DEPARTMENT OF VETERANS' SERVICES Review of Proposed Expenditures from the Veterans' Home Contingency Special Line Item.
- 6. AUTO THEFT AUTHORITY Review of Expenditure Plan.
- 7. ATTORNEY GENERAL
 - A. Review of Uncollectible Debts.
 - B. Review of Allocation of Settlement Monies (Grant Woods v. American Tobacco, Inc.)

8. REPORT ON RECENT AGENCY SUBMISSIONS.

- Supreme Court Report on Criminal Case Processing and Enforcement Improvement Fund and the State Aid to the Courts Fund.
- Arizona Department of Transportation Local Transportation Assistance Fund Report.
- Department of Health Services Report on Tobacco Tax Program Evaluations.
- Department of Economic Security Bimonthly Report on Arizona Works.

The Chairman reserves the right to set the order of the agenda. 03/28/01

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MINUTES OF THE MEETING

JOINT LEGISLATIVE BUDGET COMMITTEE

February 16, 2001

The Chairman called the meeting to order at 8:20 a.m., Friday, February 16, 2001, in House Hearing Room 4. The following were present:

Members: Senator Solomo n, Vice-Chairman Representative Knaperek, Chairman

Senator Arzberger Representative Allen

Senator Bee Representative Burton Cahill

Senator Brown
Senator Cirillo
Representative May
Senator Rios
Representative Pearce
Representative Pickens
Representative Weason

Absent: Senator Bowers

Senator Bundgaard

Staff: Richard Stavneak, Director Cheryl Kestner, Secretary

Rebecca Hecksel Bob Hull

Pat Mah Lorenzo Martinez

Others: Debbie Spinner Office of the Attorney General Cynthia Choate Office of the Attorney General

Steve Lynch General Counsel, Department of Corrections

Cynthia Aydlett Department of Corrections

Dr. Lattie Coor President, ASU
Provost Chuck Backus Provost, ASU East

Elliott Hibbs Arizona Department of Administration
Dave Weller Arizona Department of Administration

APPROVAL OF MINUTES

Hearing no objections from the members of the Committee to the minutes of December 19, 2000, Representative Knaperek stated that the minutes would be approved as submitted.

<u>Senator Solomon moved</u> that the Committee go into Executive Session. The motion carried.

At 8:21 a.m. the Joint Legislative Budget Committee went into Executive Session.

<u>Senator Solomon moved</u> that the Committee reconvene into open session. The motion carried.

At 9:20 a.m. the Committee reconvened into open session.

<u>Senator Solomon moved</u> that the Committee approve the recommended settlement proposals by the Attorney General's Office in the following cases:

- 1. Lovins/King v. State
- 2. Montano v. State, et al.

The motion carried.

JOINT LEGISLATIVE BUDGET COMMITTEE - Adoption of Committee Rules and Regulations.

<u>Senator Solomon moved</u> that the Committee adopt the rules and regulations of the Joint Legislative Budget Committee as presented by the JLBC Staff. The rules and regulations are the same as the Committee used in the last biennium. The motion carried.

ARIZONA DEPARTMENT OF ADMINISTRATION (ADOA)

A. Consider Approval of Mileage Reimbursement for State Travel by Motor Vehicle.

Richard Stavneak, Director, JLBC Staff, stated that this item is for the mileage reimbursement rate for state employees and is tied in statute to the IRS rate. The IRS recently increased their rates from 32.5 cents to 34.5 cents.

In response to Representative Pickens question, Mr. Stavneak responded that legislators are included under state employees.

<u>Senator Solomon moved</u> that the Committee approve ADOA's request to increase the mileage reimbursement rate from 32.5 cents to 34.5 cents per mile, effective immediately. The costs associated with the rate increase are to be absorbed in the agencies' budgets without a change in the level of appropriations. The motion carried.

B. Report on State Employee Health Plans.

Mr. Stavneak stated that there was no action required by the Committee on this item, however, it will require action next month in Executive Session. The Committee will be reviewing the conditions of the State Employee Health contract. The purpose is to have ADOA make a presentation, in terms of what was incorporated in their proposed Request for Proposal (RFP), so that the Committee is aware of the items that would be discussed at the next JLBC meeting.

<u>Dave Weller, Acting Benefits Manager, ADOA</u>, gave a presentation on the procurement process and health programs that are in progress. After Arizona's HMO reform passed into law last year, ADOA embarked on a strategy to ensure quality and affordable health plans and continued health coverage for employees and retirees. Elliott Hibbs, Director, ADOA, wrote to the Committee in November and explained that there was an impact to their current contract. He related in the letter that ADOA expended considerable effort to try to hold on until the 5th and final year of the contract, which is currently in existence.

Ultimately, they were faced with 2 choices. One of those was to finish the current contract with a 40% premium increase, and the loss of the Freedom of Choice plan. The other choice was to rebid, and they chose to rebid. ADOA devoted considerable time and effort in developing an RFP that would improve services to the rural population and provide an affordable Freedom of Choice plan statewide. They constructed both general and focus market research and compiled reliable guiding principles from several sources; the Legislature, Governor, survey results, and focus groups. ADOA will know the results of their procurement next month and will return to report to the Committee, as required by statute, at least 10 days before making the award.

Mr. Weller continued with his presentation.

Representative Knaperek asked what the increase will be in the actual health coverage premium. Mr. Weller responded that they do not yet know what the increase will be, however, they are expecting it will be less than 40%. ADOA does not know at this time what the employee/employer premium will be, but is suggesting a \$25 single monthly employee premium and a \$125 family premium. Mr. Weller said that when you look at the current average premiums being paid, \$32 for single and \$112 for family, and you then look at the market place and what is happening with other employer plans, that led them to come up with the \$25/\$125 premium.

Mr. Weller said that both United Health Care and Intergroup came to ADOA with increases approaching 60%. Combined with the other 2 vendors and their increases, the overall increase was then 40%. In response to Representative Knaperek's question, Mr. Weller said that both United Health Care and Intergroup are participating in the bidding process.

Representative Knaperek asked if there were any complaints with the bidding process. Mr. Weller stated that the process is a closed seal bid, and an evaluation committee reviews all of the offers received. The evaluation process should be completed by the end of the month. They will then make recommendations to the Director for awards.

Representative Knaperek said she had been told that ADOA makes the bidding process so restrictive that vendors may not want to participate. Mr. Weller said they do extensive market research prior to issuing an RFP to make sure it will be a competitive process.

Mr. Elliott Hibbs, Director, ADOA, said that there has been 1 written complaint regarding the process. He stated that it is an ongoing process and felt it was appropriate to discuss everything related to the bidding process at the time ADOA comes back to present to the Committee what has transpired during the evaluation of the bids.

Representative Knaperek said she understood that ADOA must abide by confidentiality but if they wait that long they might not be able to influence the process and will end up with no choice for state employees, especially in rural areas of the state. Mr. Hibbs said that it would not be too late because when ADOA next meets with the Committee in Executive Session they will not have made the awards yet.

Representative Allen asked if they were getting lots of responses to the RFP. Mr. Hibbs said they have 4 responses, which is sufficient to be able to evaluate whether they have quality bids or not.

Representative Knaperek asked if those 4 were for the entire state or 4 bidders for Maricopa County. Mr. Hibbs responded that each of the bidders were allowed to bid on any or all of 3 areas. In response to Representative Knaperek's question Mr. Hibbs said that all areas have at least more than 1 bidder.

Representative Pearce stated that there have been rumors that the increased costs are, in part, due to HB 2600. Mr. Hibbs said that there were some increased costs as a result of HB 2600. Under the current contract ADOA has with providers, a number of them have been losing substantial amounts of money with the state contract. He further stated that ADOA completed their bid at a very good time, 1997, when there was no indication that health care costs and prescription costs would rise so rapidly.

Senator Solomon felt it important to make sure that members and the public were aware that it was not HB 2600 that is responsible for raising rates by providers.

Discussion continued on the impact of HB 2600.

Representative Gray asked why the health care contract is for 8 years. Mr. Hibbs said that an 8-year contract is a misnomer. They would like to have a contract for 8 years because the process is expensive. However, in the contract there is only a 2- to 3-year cap on rates, so they are not anticipating going any longer than 2 to 3 years in terms of holding those contracts. In addition to that, they are renewable on an annual basis. If ADOA gets to the point where they believe there is a better opportunity to go back out to bid during any of that time, they are able to do that.

In response to Representative Gray's question Mr. Hibbs said that behavioral health will be included in the bidding. He said ADOA asked the bidders to include the increase that would be imposed on the premium, which is expected to be between 1% and 5%.

In response to Senator Cirillo's question, regarding additional money in the budget to cover the expected increases, Mr. Hibbs said there is added money to reflect the fact that they expect the total premium for health care to be much higher than in the past.

Mr. Stavneak said that funding has been added to the FY 2002 and FY 2003 budget to accomplish that. Employee premiums should not increase above the current average of \$32 single and \$112 family.

Senator Cirillo pointed out that the state recognizes what is happening with costs and is trying to offset some of that increase.

Discussion continued on state employee health plans.

In response to a point raised by Representative Pearce, Senator Solomon stated that their intention is not to raise salaries only to turn around and raise insurance premiums.

Representative May said that ASU West made a request when ADOA put out the RFP to allow state employees, at their own personal expense, to purchase additional coverage for domestic partners. He asked why that was not included in the RFP. Mr. Weller responded that he had not received a formal request from ASU, although he indicated he had conversations and e-mails with them on the issue but had not received an official request.

Mr. Hibbs said they were relying on existing law and the advice of counsel not to include this in the RFP. He further stated that they are required by statute to provide coverage for state employees and it would take a statutory change to expand that to other people. Representative May stated he disagreed with that decision.

ARIZONA DEPARTMENT OF TRANSPORTATION (ADOT) - Report on Grand Canyon Airport Funding.

Mr. Bob Hull, JLBC Staff, stated that this was a report and no Committee action was required. ADOT proposes to use the remaining \$238,700 of the FY 2001 appropriation to operate the Grand Canyon Airport either through the end of FY 2001 or until it is leased to a non-profit corporation, whichever occurs first. The current law requires them to lease the airport by March 1 and they are not going to make that date.

At its June 22, 2000 meeting the Committee reviewed ADOT's plan to expend up to \$397,500 (7½ months, July 18, 2000 through March 1, 2001) of the FY 2001 appropriation to operate the Grand Canyon Airport until it is leased. The \$238,700 being reviewed is the balance of the \$636,200 appropriation for FY 2001.

Representative Knaperek asked how long the Committee has been dealing with this issue and why the problem has not been resolved. Mr. Hull responded that it had been at least 2 or 3 years. The first attempt to privatize the airport was legislation to create the Grand Canyon Airport Authority, which operated for about 9 months. It was subsequently determined that the Grand Canyon Airport Authority was still considered an entity of the state and did not exempt them from the administrative rule making process, personnel process and the procurement rules which was desired. What they wanted was to create an Airport Authority which would be exempt from, or not be subject to, so much state bureaucracy. When it was determined that that was not accomplished, there was another law created to remove the Grand Canyon Airport Authority and give it back to ADOT and allow them to lease it to a non-profit corporation.

That is where they are now, with a law that requires the airport be leased by March 1. Subsequent to that law, ADOT determined that in connection with a non-profit corporation that might lease it, they would still be subject to these same rules and requirements. There is another bill, SB 1218, which would exempt a non-profit corporation who would lease the airport, from those procurement and personnel issues. Also, in the current legislation, the airport leasing entity could bond for more than 20 years, and the March 1 deadline to lease the airport is removed. If that passes then ADOT believes it would be able to complete the lease, perhaps before the end of the fiscal year.

Senator Cirillo said that he believes they need a cutoff date on this or the Committee will continue to see this issue arise.

<u>Representative Gray moved</u> that the Committee concur with ADOT's proposal to release the remaining \$238,700 of the FY 2001 appropriation to operate the Grand Canyon Airport either through the end of FY 2001 or until it is leased to a non-profit corporation, whichever occurs first. The motion carried.

DEPARTMENT OF ECONOMIC SECURITY - Review of Federal Social Services Block Grant (SSBG) Expenditure Plan.

Ms. Pat Mah, JLBC Staff, reported that in 1998 Congress reduced the SSBG funding, which is reflected in Table 1 of the JLBC Agenda book. The Arizona Legislature responded to the cut by appropriating additional Temporary Assistance for Needy Families (TANF) Block Grant monies. This agenda item relates to \$2.6 million in TANF money for FY 2001. There was a footnote in the General Appropriation Act that said the money had to be used in a way that minimized cuts to local and state providers as opposed to minimizing cuts to the agency's operating budget.

<u>Senator Solomon moved</u> that the Committee adopt a favorable review as recommended by the JLBC Staff for the DES SSBG Expenditure Plan. The motion carried.

ARIZONA STATE UNIVERSITY (ASU) - Report on East Campus Multi-Year Funding Plan.

Representative Knaperek said there were issues regarding ASU East that the Committee needed to be aware of and had requested that ASU submit their student enrollment and funding estimates for the development of the ASU East Campus.

Mr. Lorenzo Martinez, JLBC Staff, stated this item has to do with a report on the ASU East Campus development. The ASU plan shows the enrollment growth that they anticipate over the next few years to get the campus to 5,000 full-time equivalent (FTE) students and the costs associated with that enrollment. ASU East and ASU West will not be funded on a formula basis until each campus reaches 5,000 FTE students.

Senator Cirillo noted that in the interim the Committee should be looking at both universities and community colleges formulas for allocations, especially when a new community college is being built or an addition to a university. He is not sure the formula they have been using for several years is currently adequate.

Dr. Lattie Coor, President ASU, thanked the Committee for the opportunity to speak about ASU and to present a multi-year funding plan. Dr. Coor said that Senator Cirillo was correct in saying the overall formula for funding for universities and community colleges warrants a look. The problem is there is no mechanism for funding enrollment growth at ASU East. The current instrument used is called the 22-to-1 ratio, which records enrollment growth on the main campuses. Every 22 new FTE students triggers funds to be appropriated. In 1990 the Arizona Board of Regents made a very detailed study of enrollment growth in the 3 Arizona universities, up to the year 2015. They predicted that enrollment at ASU, and its multiple sites, would grow to 75,000 students. With authorization from the Regents, that called for a campus in the East Valley that could accommodate from between 5,000 to 10,000 students.

Dr. Coor continued his presentation by going over each of the bulleted items of his funding plan (see Attachment A).

<u>Dr. Chuck Backus, Provost, ASU East</u>, presented the outlook for ASU East. He said that it is true that JLBC does not have a formula for handling new campus development. The state very rarely decides to start a university campus from zero and take it up very quickly to meet large student demand. More importantly it is complicated to try to predict as there are no general guidelines to follow. Even within the state, ASU East and ASU West have totally different circumstances, and different education philosophies under which these campuses were started. Certainly there are two different implementation routes for funding of these campuses. In the case of ASU West it was decided that the first stage of development was going up to 5,000 FTE. They decided first to build a campus physically and then handle the 5,000 FTE students. It has taken a little longer than most thought to build up to that level.

What ASU has done in their funding request is take the existing level and project over the next 2 years what they anticipate the student response will be. That projection is then put in the budget request to meet that response. Their predicted student enrollment growth has been right on target. Provost Backus said it may have been difficult for legislators to project 2 years ago that the enrollment would grow 34% the first year of the biennium and 36% the second year of the biennium.

At the request of the JLBC, ASU has taken a longer-range look at enrollment, development and funding. Provost Backus said if you choose the same figures as ASU West, 5,000 FTE numbers, and develop a budget, what will it take in the way of student services, structures and people and what are the costs associated with each of those categories. What is the budget at today's dollars to serve the 5,000 FTE students. ASU anticipates from their projected enrollment, that they will be at that level within the next 5 to 6 years. ASU has projections for the next 2 years, 5,000 FTE, and have filled in the reasonable transition between those 2 with a detailed budget. ASU projections are tied in more with enrollment rather than time.

Representative Knaperek said that to her recollection ASU West was started as a Junior/Senior upper division university. She asked what the vision is for ASU East.

Dr. Coor said applied technology and applied science is such a growing field in industry and the valley, that they took a school of technology, which was in the College of Engineering at the Main Campus and moved it to the East Campus where it immediately expanded. The money that was attached to the faculty at the Main Campus also moved, so there were no additional costs. Now that Intel has given ASU a state-of-the-art fabricating facility and Motorola is staffing it, the student demand in that field, and industry demand for those students have created a rapidly growing field.

Dr. Coor said that one of the issues that has been before all of the university presidents is the extent to which the student population is counted as part of the Main Campus as a whole or identified as part of a newer campus. Northern Arizona University wisely incorporates their student enrollment growth in the whole of the university. It was the Legislature in the mid 1980s, that in the magnitude of growth in the valley decided that appropriations will go to ASU West, ASU Main, and ASU East. It becomes too complex to have them commingled in the same budget.

Representative Gray said they have had the "22-to-1" formula since the 1980s. She asked what the average freshman and sophomore class sizes are in all of the universities. Dr. Coor said he did not have that information with him but would provide it to the Committee. For major research universities the student-to-faculty ratio average runs about 14 to 1. At ASU Main where they have the largest freshman class, 6,200 students, they have a required cap on the freshman composition courses of no larger than 25 students. They have reduced the size of the mathematics courses in the freshmen and sophomore years down from 70 to about 35. They still have some classes in the 200-300 range.

Representative Knaperek asked if when they refer to student count is that including transfers and also is it broken out by new students and transfer students. Dr. Coor responded that any figure you see of new dollars are net of any students transferred from the Main Campus to ASU East. When they are transferred the dollars that support the faculty and others move with them.

Provost Backus noted that in the last couple of years the growth at ASU has been from 1,000 to 2,000 students. Of those students about 25% have transferred from the Main Campus.

REPORT ON RECENT AGENCY SUBMISSIONS

There was no discussion on this item and no Committee acti	on was required.
Without objection, the meeting adjourned at 10:40 p.m.	
Respectfully submitted:	
	Cheryl Kestner, Secretary
	Richard Stavneak, Director
	Representative Knaperek, Chairman

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DATE: April 2, 2001

TO: Representative Laura Knaperek, Chairman

Members, Joint Legislative Budget Committee

THRU: Richard Stavneak, Director

FROM: Beth Kohler, Fiscal Analyst

SUBJECT: DEPARTMENT OF HEALTH SERVICES – CONSIDER APPROVAL OF

TRANSFER OF APPROPRIATIONS

Request

The Department of Health Services (DHS) requests the Committee approve its request to transfer \$360,000 from the Children's Health Insurance Program (CHIP) Direct Services line item to the Administration program operating budget for costs associated with the implementation of No Wrong Door.

Recommendation

The JLBC Staff recommends that the Committee <u>not approve</u> the requested transfer. JLBC approval is not required by statute; however, we believe A.R.S. § 35-173, the statute allowing agencies to transfer funds between and within programs, did not intend for transfers to be used to fund new programs. In addition, the JLBC Staff has concerns that the No Wrong Door initiative does not meet the statutory requirements governing the Medically Needy Account that restrict spending to health care services for people that are medically needy or medically indigent, or for low-income children.

Analysis

The General Appropriations Act provided \$1,000,000 from the Medically Needy Account of the Tobacco Tax and Health Care Fund in FY 2001 to DHS for the direct services component of the Children's Health Insurance Program. This program provides grants to contracting qualifying health centers and hospitals to provide health care for children eligible for CHIP who elect to (Continued)

receive direct, sliding fee scale medical and health care services rather than health care coverage through AHCCCS. DHS reports only \$30,000 has been spent since the program's inception and no FY 2000 money was spent. Because DHS does not anticipate spending any FY 2001 monies from the CHIP Direct Services line item, the department has requested to transfer \$360,000 to the Administration operating budget for costs associated with the implementation of No Wrong Door.

No Wrong Door is a multi-agency initiative intended to increase citizen access to government programs serving children and families. The first phase of the initiative is intended to allow workers at state agencies to refer individuals to programs for which they may be eligible, but unaware of. In the initial phase of No Wrong Door, departments will develop and maintain a list of state programs serving children and families as well as program eligibility requirements and, when appropriate, refer individuals to programs both within the department and in other agencies. The Government Information Technology Agency has developed a plan to implement the initial phase of No Wrong Door beginning in FY 2001. Although the JLBC FY 2002-FY 2003 budget recommendations included funding for No Wrong Door, the status of the funding in the budget is currently unresolved. Agencies previously agreed to fund FY 2001 development costs for the initiative from their existing budgets. DHS has requested to transfer \$360,000 from the CHIP Direct Services line item in the Public Health budget to the Administration operating budget to fund these FY 2001 costs.

A.R.S. § 36-774, which governs the Medically Needy Account, specifies that the monies in the account shall be used to provide health care services for medically needy or medically indigent individuals, or for low-income children. A.R.S. § 36-2921(C) also specifies Medically Needy Account monies may be used for the administrative costs of the programs listed in A.R.S. § 32-2921(A), but limits this amount to 4% of the total cost of each program. We believe that the No Wrong Door initiative does not provide the health care services specified in the statute.

Furthermore, after consulting with Legislative Council, we believe the costs related to No Wrong Door do not fall under the administrative cost provisions of A.R.S. § 36-2921(C). The statute specifically provides for administrative costs to implement the programs listed in subsection A. The scope of No Wrong Door is much broader than the programs listed in subsection A and monies will be used to fund costs related to programs that are not specifically identified in the statute. In addition, because AHCCCS currently transfers to DHS the maximum amount allowed under the statute (4% of program funding), monies would need to be shifted from program administration in order to fund No Wrong Door. Therefore, the JLBC Staff believes that the Medically Needy Account is not an appropriate funding source for No Wrong Door.

A.R.S. § 35-173 allows departments to "transfer spending authority between and within programs" upon approval of the Director of the Department of Administration. The JLBC Staff believes the intent of this provision is to allow transfers from one existing purpose to another – not to establish new programs, as requested by DHS. For these reasons, the JLBC Staff recommends the Committee not approve the requested transfer.



Office of the Director

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February 21, 2001

The Honorable Laura Knaperek Chairman, JLBC Arizona House of Representatives 1700 West Washington Street Phoenix, Arizona 85007 The Honorable Ruth Solomon Chairman, JLBC Arizona State Senate 1700 West Washington Street Phoenix, Arizona 85007

Dear Representative Knaperek and Senator Solomon:

The Arizona Department of Health Services (ADHS) is requesting that the Joint Legislative Budget Committee (JLBC) approve a line item transfer of funds at its March 2001 meeting for the operation of the No Wrong Door initiative for FY 2001. No Wrong Door is a business strategy that is intended to assure that appropriate services will be available to all eligible children and families, regardless of what door they initially choose to enter the overall system. In FY 2001, the development of a web-enabled application to support the screening and referral activities and the analysis of the capture of data to support eligibility and assessment functions will be completed.

The ADHS requested transfer is as follows:

FY 2001

Transfer to:

ADHS Administration Budget

\$ 360,000

Transfer from:

Children's Health Insurance Program (CHIP)

\$ 360,000

Thank you for your assistance and consideration with this issue. If you have any questions, please contact Danny Valenzuela, Deputy Director, at 542-1025.

Sincerely,

Catherine R. Esen

Director

CRE:bb

The Honorable Laura Knaperek The Honorable Ruth Solomon Page 2

CC: Richard Stavneak, Director, JLBC
Gina Guarascio, JLBC Staff
Tom Betlach, Director, OSPB
Bob Chapko, OSPB Staff
Christine Sato, OSPB Staff
Debi Wells, Governor's Office
Richard Zelznak, Director, GITA
Danny Valenzuela, Deputy Director, ADHS
Rose Conner, Assistant Director, ADHS
Maria Black, Administrator, ADHS

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DATE: March 30, 2001

TO: Representative Laura Knaperek, Chairman

Members, Joint Legislative Budget Committee

THRU: Richard Stavneak, Director

FROM: Kim Hohman, Fiscal Analyst

SUBJECT: BOARD OF APPRAISAL – REVIEW OF UNANTICIPATED FY 2001 COSTS

Request

STATE

SENATE

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CHAIRMAN 2002

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The General Appropriation Act appropriated \$50,000 or 20% of each 90/10 board's total FY 2001 appropriation, whichever is greater, for unanticipated costs. Each 90/10 board is required to submit the intended use of the monies to the Committee for review. The Board of Appraisal is requesting \$80,500 to address higher than expected investigations expenses.

Recommendation

The JLBC Staff recommends a <u>favorable review</u>. This amount would include \$2,000 for the Office of Administrative Hearings (OAH) cost allocation plan to be implemented in FY 2001.

Analysis

A footnote in the General Appropriation Act appropriated an additional \$50,000 or 20% of the board's total FY 2001 appropriation, whichever is greater, to provide for unanticipated costs the board might face in FY 2001. This footnote was added to the budgets of all 90/10 boards in the Supplemental Bill to provide funding for unanticipated costs. This contingency appropriation allows the board, if faced with unanticipated costs, to access monies without having to request a FY 2001 supplemental appropriation during the regular session. The legislation required the board to submit the intended use of the monies to the Committee for review. Pursuant to the footnote, the Board of Appraisal's contingency amount is \$80,500.

The agency was appropriated \$100,000 in FY 2000 and \$75,000 in FY 2001 for investigation expenses. The monies appropriated for investigations are used for contracted appraisal investigators as well as Office of Administrative Hearings charges. The FY 2001 amount was appropriated at a lower amount, assuming the agency would reduce an existing backlog in FY 2000 and not require the additional monies in FY 2001. However, the reduction in the number of backlog cases has been accompanied with an increase in the number of complaints handled by the board, as well as an increase in the number of complaints directed to investigation. The number of investigations handled by the agency in FY 1999 was 36. During FY 2000, this number had more than doubled to 78 and is remaining constant through FY 2001. Since the average number of investigations is usually between 35 and 40, the board believes this increase to be a surge in complaints that is not likely to continue through FY 2002 and FY 2003. Therefore, the agency's FY 2002 and FY 2003 appropriation of \$75,000 should be sufficient to cover investigation expenses.

The board has spent approximately \$68,000 of its original \$75,000 investigation appropriation as of March 12, 2001 with 43 additional cases pending. There will be additional bills received by the board for cases that are still open, as well as bills for any cases started in the remaining months of FY 2001, including the 43 pending cases.

The 43 pending cases in FY 2001 will cost the board approximately \$34,400. The board also has 4 new cases that it expects will require formal hearings with an estimated cost of \$3,200. The board has received bills from current cases since March 12 and has reached its FY 2001 appropriation amount. Therefore, the JLBC Staff estimates that the board will require at least \$37,600 to handle its investigation workload through FY 2001. It is possible, however, that costs incurred through investigations will exceed this amount. The JLBC Staff recommends a favorable review of the full \$80,500 to insure the board will have adequate funding through the end of FY 2001. If actual investigation costs are lower than the agency's contingency funding, the unexpended monies will revert to the Board of Appraisal Fund at the end of FY 2001.

Previously, 90/10 boards paid for Office of Administrative Hearings services out of their base budgets. The OAH billing rates did not reflect actual costs. A General Appropriation Act footnote required OAH to develop a new cost allocation plan. The new plan allocates OAH costs for FY 2001, FY 2002, and FY 2003 based on the actual amount of time spent on each agency in FY 2000. The JLBC Staff has recommended implementing this plan in FY 2001, which results in a cost of \$2,000 for the Board of Appraisal in FY 2001. The JLBC Staff recommends funding these additional OAH charges from the contingency footnote.

RS/KH:ck



ARIZONA BOARD OF APPRAISAL

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March 22, 2001

Representative Laura Knaperek, Chairman Joint Legislative Budget Committee

Re: Request to appear on April 6 agenda.

Dear Chairman Knaperek:

This agency requests to appear before the Committee at your next meeting on April 6, 2001.

Our subject is the Board of Appraisal's Request for Unanticipated Cost Supplemental Appropriation, dated March 14, 2001 (copy, OSPB reply, and our reply to OSPB enclosed).

Please contact me direct at (602) 542-1543 if I can answer any questions for you in the meantime.

Sincerely,

Edward C. Logan

Executive Director

CC: Senator Ruth Solomon (with enclosures) Director Richard S. Stavneak, JLBC



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March 14, 2001

TO:

Randall Hillier, Budget Analyst, OSPB

SUBJECT:

Request for Unanticipated Cost Supplemental Appropriation

REFERENCE: Thomas Betlach letter, October 2, 2000

Dear Randy:

In accordance with the instructions in referenced letter, this agency hereby respectfully requests the full Unanticipated Cost Supplemental Appropriation of \$80,460 specified in Laws, 44th Legislature, 2nd RS, Chapter 3, HB 2564, Section 21. The Board voted to make this request its Board Meeting on February 21-22, 2001. The attached data provides the justification for this request.

We would appreciate your processing this matter as soon as possible. Please call me direct at (602) 542-1543 if you have any questions. Thank you for your help.

Edward C. Logan

Executive Director

Enclosure: Memorandum of Justification

CC: Comptroller: Robert Rocha

GAO: Ken Kennebeck

Board of Appraisal Budget Committee

March 14, 2001 ARIZONA BOARD OF APPRAISAL MEMORANDUM

Justification data for our request for an Unanticipated Costs Supplemental Appropriation

The following is in response to the justification categories required in Director Betlach's letter:

A. Verification that the purpose for which the funding is requested was not specifically considered and rejected by the legislature during consideration of the agency's prior requests:

This agency verifies that the purpose for this funding request was not, to our knowledge, previously considered and rejected by the legislature.

B. Declaration that an approved request will not cause future agency cash flow problems:

This agency declares that an approved request will not cause cash flow problems. Our revenue continues at a healthy rate and our fund balance remains about \$800,000. This balance has been steady for two years and meets the desired level of 2x our fiscal year operating expenses.

- C. Specific Detail regarding the proposed implementation date and the specific purpose for which the funds will be used. The agency should supply details on cost and other relevant documents (e.g. a copy of the court judgement, copy of the change in federal law, etc.) that support the request: Please see the following reference documents enclosed:
- 1. Minutes of the Board's February, 2001 Board Meeting at Page 2, Budget Committee Meeting.
- 2. GAO report of funds expended on investigations in FY 2001 as of March 12, 2001 (\$68,157.87)
- 3. Executive Director's Accounts Payable tables as of March 14, 2001 (shows 43 new investigations in the March look ahead; also \$3,442.50 encumbered at Item #17, and \$947 at Item #21)
- 4. Caselog of complaints 1994 to date (Case numbers 276 to 1072).
- 5. GAO report on status of Board of Appraisal fund #2270 as of February 28, 2001

The requested funds will be used for Accounts Payable to investigations contractors under State Contract AD990118 for the 43 new investigations directed by the Board to date, for the encumbered amounts, and for any new investigations directed by the Board through the end of FY 2001 (June 30, 2001). The amounts billed to this agency on each investigation vary according to the complexity of the case and the hourly rate previously negotiated with each contractor. However, the average cost per investigation runs about \$800 (see reference 2). In addition, most contractors have a higher hourly rate for litigation services (court preparation and testimony in Formal Hearings). Further, the agency pays for the transcripts of Formal Hearings, which are a considerable expense (see Item #21 of reference 3). In addition to the 43 pending investigations we have four major cases headed to Formal hearings in FY 2001: Case numbers 0742 Grimes; 0743 Schnepf; 0839-0841 Raby; and 0863 Bunch which could generate considerable costs if they run as long as Case #0690 Benson.

As of March 14, 2001 this agency has expended its total operating appropriation for the 3rd Quarter of FY 2001 (January-March) which was \$74,387.75. Our total operating appropriation for the 4th Quarter of FY 2001 is \$100,500 (less any override amount from the 3rd Quarter). Without the additional funds requested we cannot continue to protect the public for the remainder of FY 2001 by resolving the current and projected complaints against our regulated community in a timely and effective manner. This is a temporary measure to finish out FY 2001 (see reference 5). The funds requested will be not be expended on anything other than investigations and litigation support. Any amounts not used will be returned to the agency's basic fund at the end of FY 2001. Our budget request for FY 2002 and 2003 includes adequate operating funds for those fiscal years.

D. Supporting documentation similar to the material provided by the agency in decision packages included in their biennial budget request:

The purpose of this request is to obtain funds with which to pay outside investigations contractors (who replaced volunteers in June 1999) for the costs of additional investigations and litigation not known or possible to budget for during the FY 2001 budget cycle. These investigations are necessary for the protection of the public from violations of appraisal standards by license and certificate holders regulated by this agency.

During the FY 2001 cycle the budget for investigations was reduced to \$75,000 by OSPB/JBLC from FY 2000's \$100,000. This was based on the assumption that the June 1999 backlog of cases already voted by the Board to go to outside investigators would be eliminated during 1999-2000 and the agency's complaint flow would not increase. Although this agency did eliminate the prior backlog, a substantial new surge in complaints against appraisers occurred during *calendar* years 2000 and 2001 with a total of 216 complaints received between January 3, 2000 and March 14, 2001 (Case numbers #0856 through 1072; see reference 4). Many of these new complaints were also voted to investigation by the Board due to the complexity of the cases; and, in part as a result of the excellent and timely results produced by the contract investigators upon which the Board has relied to base sound decisions as to disciplinary actions.

As of March 14, 2001 (near the end of the 3rd Quarter) we have already expended \$68,157.87 of the FY 2001 *investigative* budget of \$75,000 (comp object 6222); and, we have encumbered another \$4,389.50. The Board now has a balance 43 cases in progress with investigators. It is expected that even more cases will be voted to investigation during the 4th quarter of FY 2001 (April-June) as the Board reviews the remainder of open complaints on the books and any new ones that come in.

A major impact on the FY 2001 budget has been *Case number #0690, Appraisal Board v. Alfred Benson.* This case went to the Formal Hearing stage of the disciplinary process before the Office of Administrative Hearings (OAH) in December 2000, and it will not be completed until April 2001. The costs for investigation and litigation support for this case alone have so far reached nearly \$24,500 with two days of trail to go (March 20-21) and the bill for OAH services not yet known. In addition, four more major cases are already programmed to be sent to OAH for Formal Hearings in FY 2001.

Joint Legislative Budget Committee

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HOUSE OF REPRESENTATIVES

LAURA KNAPEREK CHAIRMAN 2001 CAROLYN S. ALLEN MEG BURTON CAHILL LINDA GRAY STEVE MAY RUSSELL K. PEARCE MARION L. PICKENS CHRISTIDE WEASON

DATE: April 2, 2001

TO: Representative Laura Knaperek, Chairman

Members, Joint Legislative Budget Committee

THRU: Richard Stavneak, Director

FROM: Steve Schimpp, Senior Fiscal Analyst

SUBJECT: JLBC STAFF - REPORT ON CALCULATION OF CLASSROOM SITE FUND

PER PUPIL AMOUNTS

Request

A.R.S. § 15-977(B1) requires the JLBC Staff to determine by March 30 of each year the per pupil amount that is to be allocated from the Classroom Site Fund for the upcoming fiscal year. The JLBC Staff requests the committee's advice regarding the per pupil calculation.

Recommendation

The JLBC Staff recommends a Classroom Site Fund allocation of \$240.56 per pupil for FY 2002. This amount is based on 3.7% pupil growth in FY 2001 (2.9% for school districts and 14.9% for charter schools) and sales tax growth of 4.0% for FY 2002. While the assumed 4.0% sales tax growth rate is below the historical average, it provides a margin for safety in the calculation. Under current law, the state cannot lower the Classroom Site Fund allocation during the year if sales tax revenues fall short of projections.

For every 1% error in the sales tax calculation, the Classroom Site Fund revenues will increase or decrease by about \$3.5 million. If we underestimate sales tax growth, the excess monies will remain in the Classroom Site Fund for distribution in the following year.

Analysis

Laws 2000, Chapter 1, 5th Special Session (the Proposition 301 companion bill) requires the Classroom Site Fund per pupil amount for a given year to be based on the estimated statewide "Group A weighted" Average Daily Membership (ADM) pupil count for the current fiscal year (FY 2001 in this case) and upon estimated available resources in the Classroom Site Fund for the

upcoming fiscal year (currently FY 2002). The discussion below explains why it is not possible to precisely estimate the per pupil Classroom Site Fund allocation at this time, and why Committee input therefore is requested in this matter.

Data Limitations

Under A.R.S. § 15-977(B1 & 2), the amount of per pupil funding that will be available from the Classroom Site Fund in FY 2002 will depend upon 2 factors: 1) ADM counts from the 2000-2001 (current) school year, and 2) 0.6% sales tax deposits (from Proposition 301) into the Classroom Site Fund during FY 2002. Uncertainty exists for both of these data items because grand total statewide ADM counts for the current school year will not be known until late May of this year (2 months from now) and grand total statewide revenues from the 0.6% sales tax under Proposition 301 in FY 2002 will not be know until June 2002 (15 months from now).

It therefore is necessary to designate a per pupil amount from the Classroom Site Fund for FY 2002 based on *estimates* for both FY 2001 ADM counts and FY 2002 sales tax revenues. The rest of this memo describes some possible alternatives for these estimates and what their impact would be on the Classroom Site Fund per pupil amount for FY 2002.

ADM Counts

A.R.S. § 15-977(B1 & 2) require the Classroom Site Fund per pupil amount for FY 2002 to be based on the statewide total "Group A weighted" ADM count from the current school year. The "Group A weighted" reference here refers to "Group A" weights established in A.R.S. § 15-943(2a). Those weights are "generic" ones that apply to *all* pupils within a particular range of grades (e.g., K-8), although they are increased for pupils in districts that are "small" (< 600 pupils) or "isolated" (at least 30 miles from other schools).

We currently estimate that there will be about **1,031,000** "Group A weighted" ADM pupils in school districts and charter schools combined during the current school year (FY 2001). This is based on preliminary "100th day" ADM counts from charter schools for the current year (adjusted by the Department of Education for miscellaneous factors) and on *projected* "100th day" ADM counts for school districts (the same counts assumed in the JLBC recommended supplemental for FY 2001 for the Arizona Department of Education). The latter counts assume 2.9% ADM growth in the current year for school districts, which would result in 3.7% overall ADM growth during FY 2001 once revised charter school estimates are included. Final ADM counts for school districts and charter schools for FY 2001 will not be available until late May. Our 1,031,000 "Group A weighted" ADM count estimate for FY 2001 therefore is subject to revision.

In order to be conservative, we could choose to increase our estimated FY 2001 "Group A weighted" ADM count by a small percentage (a higher ADM count would reduce the per pupil allocation). We recommend, however, using the 1,031,000 "Group A weighted" ADM estimate for purposes of this memo and instead selecting a relatively conservative sales tax growth estimate for the Classroom Site Fund in FY 2002 in order to avoid overbudgeting that fund for FY 2002. This is because the year-to-year growth rate for ADM has typically been between 3.2% to 4.2% in the past few years, which is a much narrower range of volatility than for the sales tax, which has grown anywhere from 0.4% to 9.9% during the past decade (see tables below). The next section describes some suggested alternatives for estimating Classroom Site Fund revenues for FY 2002 under the 0.6% sales tax established by Proposition 301.

Table 1: K-12 Average Daily Membership Growth (FY 1990 through FY 2000).			
Fiscal Year	ADM Total	<u>Increase</u>	% Change
1990	589,509	9,545	1.6%
1991	604,763	15,254	2.6%
1992	624,761	19,998	3.3%
1993	646,798	22,037	3.5%
1994	669,742	22,944	3.5%
1995	695,054	25,312	3.8%
1996	723,937	28,883	4.2%
1997	754,450	30,513	4.2%
1998	776,595	22,145	2.9%
1999	803,314	26,719	3.4%
2000	828,627	25,313	3.2%
10-year Average	•	•	3.5%
Growth Rate			

[Note: These data are for *un*weighted ADM because data on *weighted* ADM are not available. Historical growth rates for both, however, would be similar.]

Table 2: State Sales Tax Growth (FY 1990 through FY 2000).			
General Fund Collections			
Fiscal Year	(in Thousands)	% Change	
1990	\$1,440,588	7.6%	
1991	1,445,915	0.4%	
1992	1,503,125	4.0%	
1993	1,631,354	8.5%	
1994	1,792,998	9.9%	
1995	1,968,614	9.8%	
1996	2,103,275	6.8%	
1997	2,211,159	5.1%	
1998	2,367,883	7.1%	
1999	2,577,171	8.8%	
2000	2,829,307	9.8%	
10-year Average		7.7%	
Growth Rate			

Sales Tax Revenues

The other factor that will affect per pupil funding from the Classroom Site Fund in FY 2002 is the amount of revenues available from the 0.6% sales tax established by Proposition 301. That tax is scheduled to be implemented starting in June 2001. The Arizona Department of Revenue, however, indicates that only 11 months of revenue will come into the fund during FY 2002 because of lags in receiving and processing monthly sales tax revenues. (The June 2001 collections are not expected to be available for disbursement until mid to late August 2001.) Table 3 below shows our estimates of Classroom Site Fund deposits for FY 2002 (assuming 11 months of disbursements) at various assumed growth rates for the overall state sales tax.

(Continued)

Table 3: Estimated Classroom Site Rates.	Fund Revenue for FY 2002 at Va	rious Assumed Sales Tax Growth
Sales Tax Growth Rate <u>Assumed (above FY 2001)</u>	Estimated Revenues from 0.6% Sales Tax	Estimated Revenues into Classroom Site Fund
1%	\$412,841,100	\$237,594,400
2%	416,928,600	241,068,800
3%	421,016,100	244,543,100
4%	425,103,700	248,017,600
5%	429,191,200	251,492,000
6%	433,278,800	254,966,400
7%	437,366,300	258,440,800
8%	441,453,800	261,915,200
9%	445,541,400	265,389,600
10%	449,628,900	268,864,000

The amounts shown under "Estimated Revenues into Classroom Site Fund" in Table 3 are less than the amounts shown under "Estimated Revenues from 0.6% Sales Tax" in the table because some of the 0.6% sales tax revenues are dedicated first to universities, community colleges, costs of an additional school day for K-12, the School Safety program and other items. The amounts shown in the last column also include an estimated \$2,204,400 in revenues from the Permanent State Common Schools Fund. This is because the Proposition 301 companion bill (Laws 2000, Chapter 1, 5th Special Session) dedicates all expendable earnings from that fund beyond FY 2001 levels to the Classroom Site Fund. The \$2,204,400 figure is our current estimate of the amount of land trust monies that will be deposited into the Classroom Site Fund in FY 2002 pursuant to Chapter 1.

Possible Per Pupil Amounts

Table 4 below shows what the per pupil amount from the Classroom Site Fund would be for FY 2002 assuming the various sales tax growth rates shown in Table 3. Since we have not incorporated a "safety margin" in our estimate of 1,031,000 "Group A weighted" ADM pupils for FY 2002 (the other determining factor for the per pupil Classroom Site Fund amount for FY 2002), the JLBC Staff recommends that a conservative 4% sales tax growth rate be assumed in computing the per pupil amounts for FY 2002. We believe that it is important to assume a conservative sales tax growth rate because Legislative Council confirms that under current law the per pupil amount for the upcoming budget year cannot be changed once established. In addition, Legislative Council notes that current law is not clear regarding what would happen if the per pupil amount is set too high and the Classroom Site Fund runs a shortfall as a result. This is because current law does not indicate whether such a shortfall would have to be made up and which funding source, if any, would have to be used for this purpose. The March JLBC revenue forecast assumes 7.9% to 8.7% sales tax growth for FY 2002 and the March OSPB budget forecast assumes 7.3% sales tax growth for that year.

Monies in the Classroom Site Fund are exempt from lapsing pursuant to A.R.S. §15-977(B). Therefore any potential unused monies that would remain in the Classroom Site Fund at the end of FY 2002 because of a conservative per pupil allocation for FY 2002 would simply be available for allocation to schools in FY 2003. They would *not* revert to the State General Fund and therefore would *not* reduce long-term allocations to school districts and charter schools under Proposition 301. If actual sales tax growth in FY 2002 equaled 6% rather than 4%, for example (and if our FY 2001)

ADM estimate is correct), approximately \$6.9 million would remain in the Classroom Site Fund at the end of FY 2002. Those monies would be available for allocation to school districts in FY 2003.

Table 4: Classroom Site Fund Per Pupil Amounts for FY 2002 Under Various Sales Tax Growth Rate Scenarios.			
			Estimated Funding
		Estimated "Group A	Allocation per "Group
Sales Tax Growth Rate	Estimated Revenues into	Weighted" ADM	A Weighted" ADM
Assumed (above FY 2001)	Classroom Site Fund	Count from FY 2001	Pupil from FY 2001
1%	\$237,594,400	1,031,000	\$230.45
2%	241,068,800	1,031,000	233.82
3%	244,543,100	1,031,000	237.19
4%	248,017,600	1,031,000	240.56
5%	251,492,000	1,031,000	243.93
6%	254,966,400	1,031,000	247.30
7%	258,440,800	1,031,000	250.67
8%	261,915,200	1,031,000	254.04
9%	265,389,600	1,031,000	257.41
10%	268,864,000	1,031,000	260.79

Possible Per Pupil Amounts Under Proposed Amendment

Members of the education community indicate that they will be seeking to amend A.R.S. § 15-977 during the current legislative session in order to allow school districts and charter schools to spend 12 months of 0.6% sales tax collections during FY 2002, even if only 11 months of collections are actually received and "posted" during that year. Our understanding is that the amendment would *not* require State General Fund revenues to be used to pay for the "12th month," but that school districts instead would cover the shortfall temporarily with existing cash balances in county-level school district accounts. (School district revenues typically are processed and disbursed through county treasurers and monies for individual school districts are "pooled" together into single funds, but with separate accounts maintained for each individual school district. The "pooled" county level funds typically have positive cash balances due to monies that school districts are allowed to carry forward at the end of a fiscal year and for other miscellaneous reasons.)

Our understanding is that the proposed amendment would have the state "pay back" the county level funds during the subsequent year with Classroom Site Fund collections from that year. The proposed amendment also would make the Arizona State Schools for the Deaf and the Blind (ASDB) and the Arizona Department of Juvenile Corrections (ADJC) eligible for Classroom Site Fund monies. The latter change would have a minimal impact on the per pupil amount because these two entities represent less that 0.5% of the statewide ADM count.

In addition, the Senate Engrossed version of SB 1481 (which would be modified by the proposed amendment) would change the computational formula in A.R.S. § 15-977 by having the per pupil amount be based on *unweighted* rather than *weighted* counts and by using "*student* counts" rather than "*ADM* counts" in the formula. "Student counts" essentially mean *prior* year ADM counts for school districts and *current* year ADM counts for charter schools. "ADM counts," in contrast, mean *current* year counts for both charter schools and school districts. Under the K-12 equalization funding formula (but not the current Classroom Site Fund formula), charter school funding is based entirely on *current* year ADM but school district funding is based primarily on *prior* year ADM.

Table 5 shows what the Classroom Site Fund per pupil amount would be under the proposed amendment based on our understanding of it at this time under various sales tax growth rate scenarios. Since the proposed amendment is not in final form as of the time of this writing, there has not been an opportunity to have it reviewed by legal counsel or by the various agencies that would have to interpret the proposed amendment language.

Classroom Site Fund Per Pupil Amounts for FY 2002 Under our Current Understanding of the Proposed Table 5: Amendment and Under the Same Sales Tax Growth Rate Scenarios Shown in Table 4. **Estimated Funding** Allocation per Unweighted Sales Tax Growth Rate Estimated Revenues into Estimated Unweighted Assumed (above FY 2001) Student Count for FY 2002 ADM Pupil for FY 2002 Classroom Site Fund 866,139 \$311.15 1% \$269,495,700 2% 273,286,000 866,139 315.52 319.90 3% 277,076,300 866,139 4% 280,866,500 866,139 324.27 5% 284,656,800 866,139 328.65 6% 288,447,000 866,139 333.03

866,139

866,139

866,139

866,139

337.40

341.78

346.15

350.53

Finally, the JLBC Staff recommends that the committee be consulted for further advice if any legislation is enacted into law that would change the Classroom Site Fund formula for FY 2002. Legislative Council indicates that this could occur if such legislation contained both an emergency clause and a notwithstanding clause regarding the March 30th statutory date in A.R.S. § 15-977(B1) for determining the Classroom Site Fund per pupil amount for the upcoming fiscal year.

292,237,300

296,027,600

299,817,800

303,608,100

RS:SSC:jb

7%

8%

9%

10%

Joint Legislative Budget Committee

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HOUSE OF REPRESENTATIVES

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DATE: March 28, 2001

TO: Representative Laura Knaperek, Chairman

Members, Joint Legislative Budget Committee

THRU: Richard Stavneak, Director

FROM: Patrick Fearon, Senior Fiscal Analyst

SUBJECT: SCHOOL FACILITIES BOARD - REVIEW OF SUFFICIENCY OF DEFICIENCIES

CORRECTION MONIES WITH REGARD TO TOURISM AND SPORTS

AUTHORITY

Request

The School Facilities Board (SFB) wishes to certify that sufficient monies have been dedicated to the Deficiencies Correction Fund to bring Arizona's school districts up to the board's minimum facility adequacy standards. This certification is required before the State Treasurer may transfer revenues from increased car rental surcharges and hotel taxes to the tourism and sports authority established by Proposition 302, passed by Maricopa County voters in the general election of November 2000. Proposition 302 requires the JLBC to review the SFB's certification.

Recommendation

The JLBC Staff recommends that the Committee give a <u>favorable review</u> to the SFB certification. Both the JLBC and Executive's budget recommendation, in combination with revenue bonding and prior year monies, provide enough monies to fund the board's current estimate of resolving the deficiency corrections.

Analysis

Proposition 302 created a Tourism and Sports Authority to oversee the construction and operation of a multipurpose facility that will primarily be used to host sporting events, including professional football games. The Authority will finance the facility by issuing revenue bonds backed by income from increased car rental charges and hotel taxes. In addition, the Authority will oversee capital issues related to Cactus League baseball and the construction of youth recreational facilities.

Proposition 302 prohibits the State Treasurer from distributing the increased tax revenues to the Authority until the SFB certifies that sufficient monies are dedicated to the Deficiencies Correction Fund to bring Arizona's public schools up to the board's minimum school facility adequacy standards, pursuant to A.R.S. § 15-2021. The SFB provides that certification in the attached letter.

(Continued)

Estimated Cost of Deficiencies Correction. In March 2001, the SFB presented a revised estimate of \$1,078,124,200 for resolving all school facility deficiencies based on statewide assessment data from Arizona school districts. A breakdown of this estimate is presented in Table 1. The revised estimate probably is more accurate than the preliminary estimate of approximately \$1,171,000,000 released by the SFB last year because many program elements (such as "emergency deficiencies" and "space deficiencies") have now been bid or even completed. It nonetheless contains a 2% cushion for contingencies. The final funding requirements for deficiencies correction will not be known, however, until all required projects are bid and under way.

Table 1

Revised Cost Estimate for
Deficiencies Correction Program

Deficiencies Correction	\$	794,615,700
Networking		100,000,000
Impact on Market (8%)		63,569,300
Equipment Purchases		55,000,000
Project Management		47,676,900
Margin of Error (2%)		15,892,300
Operations		1,370,000
Total	<u>\$1</u>	<u>,078,124,200</u>

Funding Mechanism. To date, deficiencies correction has been funded by General Fund appropriations and special non-appropriated "transfers" from Transaction Privilege Tax (TPT) revenues. Under Proposition 301 (Education 2000), approved in the November 2000 general election, these traditional sources of funding will be supplemented by up to \$800,000,000 in revenue bonds in FY 2002 and FY 2003. To provide the certification in the attached letter, the board relies on the availability of the TPT transfers and the revenue bonds. These sources are discussed further below.

- **TPT Transfers.** By December 1 of each even-numbered year, the board reports to JCCR regarding the estimated amounts needed for Deficiencies Corrections in the following 2 fiscal years. By December 1 of each odd-numbered year, the board provides an update to JCCR regarding the estimated amount needed for the 2nd year of the biennium. By January 1 of each year, the board instructs the State Treasurer of the TPT amount to be credited in the following fiscal year to the Deficiencies Correction Fund. The amount to be credited is not subject to the legislative appropriation process, and is not capped.
- **Revenue Bonds**. Under Proposition 301, \$800,000,000 of the projected deficiencies correction cost now can be funded with School Improvement Revenue Bonds. Debt service on the bonds will be paid out of revenues generated by a 0.6% increase in the state sales tax. Although the board believes that some technical issues currently would preclude issuing the bonds, it expects those issues to be resolved during the current legislative session. The board believes that it will be able to issue the first tranche of bonds in the first week of June 2001. If the technical issues regarding the bonds are not resolved, the board would require greater TPT transfers.

In addition to the TPT transfers and revenue bonds, the current FY 2002 and FY 2003 budget proposal (the green sheet) includes transfers of \$12,000,000 in General Fund monies and \$15,000,000 outstanding in the School Capital Equity Fund for deficiencies correction in FY 2003. The SFB will receive approximately \$16,000,000 in federal "School Renovation Grants." The table below indicates that these additional funds, together with earlier funding for deficiencies correction, would essentially cover the current estimated cost of the program.

Table 2

Funding Breakdown for Deficiencies Correction

Prior Year Funds	\$	233,790,000
Proposition 301		800,000,000
FY 2003 General Fund Transfer		12,000,000
FY 2003 Transfer from School Capital Equity Fund		15,000,000
FY 2003 Federal School Renovation Grants		16,000,000
Total Funding	<u>\$1</u>	.076.790.000

The identified funding sources would be insufficient to cover the deficiencies correction program only if the current estimated cost of the program proves too low or if a funding source is eliminated. Because of its ability to instruct the State Treasurer to transfer TPT funds, however, the board controls its own funding and could cover any shortfall unless the Legislature intervenes.

RS/PF:jb



STATE OF ARIZONA SCHOOL FACILITIES BOARD

Governor of Arizona Jane Dee Hull Executive Director Dr. Philip E. Geiger

To:

Mr. Thomas Betlack

Governor's Office of Strategic Planning and Budgeting

Mr. Richard Stavneak

Director, Joint Legislative Budget Committee

From: Dr. Philip E. Geiger, Executive Director

Date: January 8, 2001

Re: Section 17 of Proposition 302



In response to the obligation of this office to certify that the provisions of Section 17 of Proposition 302 have been met, you should be advised that the State of Arizona School Facilities Board has directed the State Treasurer to transfer \$500 million for resolving deficiency corrections of Arizona's public schools effective July 1, 2001. This will be reduced to zero should the bonds authorized by Proposition 301 be sold to satisfy the funding needs of the School Facilities Board's deficiency corrections program.

Therefore based on the pending sale of these revenue improvement bonds or the transfer of the funds specified by the School Facilities Board, we believe that Section 17 within the requirements of Proposition 302 has been fully satisfied.

If you have any further questions regarding this matter, please let me know.

C: Board Member John Arnold Candace Cooley David Lujan, Esq.

Joint Legislative Budget Committee

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HOUSE OF REPRESENTATIVES

LAURA KNAPEREK CHAIRMAN 2001 CAROLYN S. ALLEN MEG BURTON CAHILL LINDA GRAY STEVE MAY RUSSELL K. PEARCE MARION L. PICKENS CHRISTINE WEASON

DATE: April 3, 2001

TO: Representative Laura Knaperek, Chairman

Members, Joint Legislative Budget Committee

THRU: Richard Stavneak, Director

FROM: Indya Kincannon, Fiscal Analyst

Pat Mah, Senior Fiscal Analyst

SUBJECT: DEPARTMENT OF VETERANS' SERVICES – REVIEW OF PROPOSED

EXPENDITURES FROM THE VETERANS' HOME CONTINGENCY SPECIAL

LINE ITEM

Request

The Department of Veterans' Services requests Committee review to spend \$300,000 from the Veterans' Home Contingency Special Line Item in order to cover unexpected costs associated with nurses' stipends. Specifically, the department requests to transfer \$300,000 as shown below:

<u>TRANSFER FROM:</u> <u>TRANSFER TO</u>:

Veterans' Home ContingencyPersonal Services\$264,800Special Line Item\$300,000Employee Related Expenditures__35,200TOTAL\$300,000TOTAL\$300,000

Recommendation

The JLBC Staff recommends that the Committee give a <u>favorable review</u> to this request. The transfer request is in accordance with the purpose of the contingency special line item and, without the transfer, the department will not be able to meet its payroll obligations at the end of FY 2001.

Analysis

Laws 1999, 1st Special Session, Chapter 1, Section 105 (as amended by Laws 2000, 2nd Regular Session, Chapter 180), requires the Committee to review all proposed expenditures from the Veterans' Home Contingency Special Line Item. The department proposes to spend \$300,000 from the Home's Contingency Special Line Item to meet FY 2001 payroll expenses. Under its current level of spending authority, the Veterans' Home will not have sufficient funds to cover the expected payroll costs. There are sufficient funds in Veterans' Home Contingency Special Line Item to make the transfer, and the projected shortfall constitutes an appropriate use of the contingency monies.

(Continued)

The Veterans' Home has had difficulty hiring and retaining nurses for several years and has had to hire temporary nurses, who are more expensive than staff nurses, from the nurse registry in order to adequately staff the Veterans' Home. To address this problem, the department began to offer recruitment and retention stipends to nurses at the Veterans' Home in April 2000. The department intended to absorb the cost of the stipends by reducing its nurse registry costs. However, the department mismanaged the implementation of the stipend and ended up over-paying some nurses during the last quarter of FY 2000. This overpayment resulted in a budgetary shortfall. In August 2000, the JLBC favorably reviewed the department's request to transfer \$34,500 from the Veterans' Home Contingency Special Line Item to cover the unexpected shortfall in FY 2000.

The overpayment also forced the department to reduce the stipend amount in subsequent months in order to recoup the losses. The department has now corrected its payment of nurses' stipends and, according to a January 2001 letter from the Arizona Department of Administration (DOA), has recouped all but \$2,300 of the overpayments. ADOA also conducted an audit of the department's Human Resources Division and determined that the inappropriate payments were isolated to the stipend implementation and that otherwise the division was acting in accordance with ADOA personnel rules and generally accepted policies and procedures. The amount of the implemented stipend varies by type of position, from \$1.64 per hour to \$3.47 per hour above base hourly wages

Due in part to the difficulties in implementing the nurses' stipend starting in FY 2000, and in part to the time it took to realize the effect of such a stipend, the FY 2001 stipend costs exceed the FY 2001 registry savings. As a result, the department is requesting a transfer of \$300,000 from the Veterans' Home's Contingency Special Line Item to cover the shortfall.

The department believes that in FY 2002 registry savings will exceed stipend costs. However, the department does not track the cost of the stipend separately from the overall payroll cost. The department's total payroll costs also vary because of numerous factors, such as overtime hours, number of payrolls in a month, and vacancies, so increases in payroll are only partly attributable to nurse stipends.

Nevertheless, the available evidence suggests that the stipend program will be cost effective in FY 2002. Since the implementation of the stipend, average monthly nurse registry costs have fallen from \$95,800 to \$50,400, a 47% drop. Simultaneously, average monthly nurse payroll costs have risen from \$292,100 to \$364,400, a 25% increase. According to the agency, since the nurse stipend has been up and running properly, turnover and vacancies are down, retention and morale are up, and consistency in resident care has improved. It appears likely that these trends will continue in FY 2002, resulting in net savings from the stipend program. The table below summarizes the impact of the nurses' stipends at the Veterans' Home through February, 2001.

Impact of Nurses' Stipend at Veterans' Home				
Average monthly registry costs Average monthly payroll costs	Pre-stipend \$95,800 \$292,100	Post-stipend \$50,400 \$364,400	<u>Change</u> \$(45,400) \$72,300	% Change (47)% 25%

For the reasons outlined above, the JLBC Staff recommends a favorable review of this request.

RS/IK/PM:ss



JANE DEE HULL GOVERNOR

STATE OF ARIZONA

DEPARTMENT OF VETERANS' SERVICES
OFFICE OF THE DIRECTOR

3225 NORTH CENTRAL AVENUE, SUITE 910 PHOENIX, ARIZONA 85012-2410 (602) 255-3373 FAX (602) 255-1038

February 21, 2001

The Honorable Laura Knaperek, Chair Joint Legislative Budget Committee 1716 West Adams Phoenix, Arizona 85007

Dear Representative Knaperek:

In accordance with Laws 1999, First Special Session, Chapter 1, Section 105 (as amended by Laws 2000, Second Regular Session, Chapter 180), the Arizona Department of Veterans' Services shall not expend monies in the Veterans' Home Contingency Special Line Item without the prior review of the Joint Legislative Budget Committee (JLBC). This letter is to serve as the Department's formal request to be placed on the JLBC agenda so the JLBC can review the Department's planned expenditures in regards to the Veterans' Home Contingency Special Line Item.

According to the Department's current financial projections, the Department's State Veterans' Home Division will experience an appropriation (spending authority) shortfall of approximately \$300,000 in June 2001 (see attached letter). Based on the attached letter, the Department is planning on expending \$300,000 from the Veterans' Home Contingency Special Line Item to cover the State Veterans' Home appropriation (spending authority) shortfall.

If you have any questions or concerns, please contact me at (602) 255-3373.

Sincerely,

Patrick F. Chorpenning

Director

cc: Mike Bielecki, Executive Assistant, Governor's Office

J. Elliott Hibbs, Director, ADOA

Tom Betlach, Director, OSPB

Richard Stavneak, Director, JLBC

Bob Rocha, State Comptroller

PATRICK F. CHORPENNING





JANE DEE HULL GOVERNOR

STATE OF ARIZONA DEPARTMENT OF VETERANS' SERVICES OFFICE OF THE DIRECTOR

3225 NORTH CENTRAL AVENUE, SUITE 910 PHOENIX, ARIZONA 85012-2410 (602) 255-3373 FAX (602) 255-1038 PATRICK F. CHORPENNING

February 21, 2001

The Honorable Jane Dee Hull Arizona State Capitol 1700 West Washington Street Phoenix, AZ 85007

Dear Governor Hull:

In accordance with Arizona Revised Statutes Section 35-131, this letter is to serve as official notification in regards to a projected appropriation (spending authority) shortfall in the Arizona Department of Veterans' Services State Veterans' Home Division (Fund 2355). According to current financial projections, the Department's State Veterans' Home Division will experience an appropriation (spending authority) shortfall of approximately \$300,000 in June 2001.

As you know, the Arizona Department of Veterans' Services has undergone a significant restructuring in Fiscal Year 2000 and 2001 in an effort to improve the overall operations of the Department. In addition, as part of the Fiscal Year 2002 and 2003 budget process, the Department has addressed several significant issues with the Office of Strategic Planning and Budgeting and the Joint Legislative Budget Committee.

In the meantime, the Department is operating under a budget that was prepared in September 1998, prior to implementing the recent restructuring changes that have occurred within the Department. The most significant changes have taken place in the State Veterans' Home Division and have had a significant impact on the Home's Fiscal Year 2001 budget as follows:

• In order to reduce drastic turnover within the Nursing Department, the State Veterans' Home, with the Department of Administration's assistance, began offering a more competitive wage to the Home's nursing staff through the implementation of a recruitment and retention stipend program. The recruitment and retention stipend program has led to reduced turnover, better morale, reduced registry costs, and more consistency in resident care. In Fiscal Year 2001, the costs associated with the recruitment and retention stipend program will exceed the cost savings from reduced registry costs. However, the Department is confident that the cost savings from reduced registry costs in Fiscal Year 2002 will exceed the costs associated with the recruitment and retention stipend program.

 The Department has identified \$517,800.00 in administrative service costs (accounting, purchasing, human resources, information technology, etc.) that are improperly being charged to the State Veterans' Home Division. The OSPB and the JLBC have agreed with the Department and have addressed this issue in their Fiscal Year 2002 and 2003 budget recommendations; however, the issue still exists in Fiscal Year 2001.

As part of the Fiscal Year 2002 and 2003 budget process, the Department requested a supplemental appropriation (additional spending authority) for the State Veterans' Home Division in the amount of \$300,000 in Fiscal Year 2001. Although the Office of Strategic Planning and Budgeting was supportive of this request, the Joint Legislative Budget Committee's staff indicated in the Department's February 9, 2001, budget hearing that the Department should utilize the Veterans' Home Contingency Special Line Item Appropriation to cover the projected appropriation (spending authority) shortfall in the Department's State Veterans' Home Division. Therefore, the Department will request to be placed on the Joint Legislative Budget Committee agenda in March 2001 in order to allow the Committee to review this issue.

If you have any questions, please contact me at (602) 255-3373.

Sincerely,

Patrick F. Chorpenning

Director

cc: House Speaker, Jim Weiers

Senate President, Randall Gnant

Representative Laura Knaperek, JLBC Chairman

Mike Bielecki, Executive Assistant, Office of the Governor

J. Elliott Hibbs, Director, ADOA

Tom Betlach, Director, OSPB

Richard Stavneak, Director, JLBC

Bob Rocha, State Comptroller

Joint Legislative Budget Committee

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HOUSE OF REPRESENTATIVES

LAURA KNAPEREK CHAIRMAN 2001 CAROLYN S. ALLEN MEG BURTON CAHILL LINDA GRAY STEVE MAY RUSSELL K. PEARCE MARION L. PICKENS CHRISTINE WEASON

DATE: April 3, 2001

TO: Representative Laura Knaperek, Chairman

Members, Joint Legislative Budget Committee

THRU: Richard Stavneak, Director

FROM: Tony Vidale, Fiscal Analyst

SUBJECT: AUTOMOBILE THEFT AUTHORITY – REVIEW OF EXPENDITURE PLAN

Request

The Automobile Theft Authority (ATA) requests Committee review of its expenditure plan to spend an additional \$287,200 pursuant to a footnote in the General Appropriation Act (Laws 1999, 1st Special Session, Chapter 1). The footnote allows ATA increased expenditure authority from its own fund if it collects excess revenue from the insurance policy assessment. ATA must submit an expenditure plan to the Committee for review prior to expending the monies.

Recommendation

The JLBC Staff recommends a <u>favorable review</u> of the request. The ATA has collected excess revenue above the limits set in the footnote and is requesting to expend the monies on a grant to the Task Force. The expenditure plan follows the intent of monies appropriated to the ATA.

Analysis

The ATA awards grants to state and local agencies to combat vehicle theft and promote successful methods of reducing auto theft in Arizona and is primarily funded from motor vehicle insurance premium fees. The major recipient of funds from the ATA is the ATA Task Force. Administered by the Department of Public Safety (DPS), the Task Force provides technical expertise, training, and investigative support to law enforcement agencies targeting vehicle theft and related crimes. Members of the Task Force come from various state, county and local law enforcement agencies. The ATA Task Force reimburses county and local law enforcement agencies for the expenses of participating officers.

(Continued)

Prior to FY 2000, the ATA accumulated large past due balances from insurers due to problems communicating a change in assessment methods. A footnote in the *FY 2000 and FY 2001 Appropriations Report* allows for additional expenditures up to \$287,200 in the event additional revenues are collected in excess of \$2,325,000. As of February 28, 2001, the ATA had collected \$3,284,000 from its assessment on auto insurance policies. The agency has been able to collect more revenues than anticipated due to better collection efforts and is requesting review of their expenditure plan for the additional revenue.

The agency plans to expend the additional \$287,200 on a grant to the Arizona Vehicle Theft Task Force to reimburse local law enforcement agencies for on-going operations. County and local law enforcement agencies are reimbursed on a quarterly basis throughout the fiscal year for the expenses of participating officers. In FY 1999, revenue collections from vehicle insurance premiums were insufficient to cover operating expenses for the Task Force. The Task Force delayed reimbursement to county and local law enforcement agencies for 1 quarter to cover expenses and has since remained on this schedule. The additional monies will allow the ATA to reimburse county and local law enforcement for the expenses of participating officers in a timely manner. Since its inception in FY 1998, the Task Force has recovered an estimated \$60,553,000 in stolen property with 853 felony arrests. This expenditure plan follows the intent of monies appropriated to ATA and the JLBC Staff recommends a favorable review.

RS/TV:ag



ARIZONA AUTOMOBILE THEFT AUTHORITY

3737 NORTH 7TH STREET, SUITE 150 PHOENIX, ARIZONA 85014-5079

Jane Dee Hull Governor

February 23, 2000

Board Members

Chairman
Mr. Michael Payne
State Farm Insurance
Company

<u>Vice Chairman</u> Sheriff Ralph E. Ogden Yuma Sheriff's Office

Mr. Dean C. Butler Farmers Insurance Group

The Honorable William J. Ekstrom Mohave County Attorney

Director Dennis Garrett
Department of
Public Safety

Director Alberto Gutier Governor's Office of Highway Safety Public Member

Chief Harold L. Hurtt Phoenix Police Department

> Ms. Ellen Poole Public Member

The Honorable Richard M Romley Maricopa County Attorney

> Chief Daniel G. Sharp Oro Valley Police Department

Director Stacey K. Stanton Arizona Department of Transportation Motor Vehicle Division

> Paul Mortensen Executive Director



Representative Laura Knaperek, Chairman Joint Legislative Budget Committee House of Representatives 1700 West Washington Phoenix, AZ. 85007

Dear Representative Knaperek:

As Director of the Arizona Automobile Theft Authority, I ask the Joint Legislative Budget Committee to consider at its next meeting this agency's request to expend an additional \$287,200 as provided for in our fiscal year 2000/2001 appropriation footnote.

The appropriation footnote stated, "All insurance premium fee revenues collected in excess of \$2,220,400 in fiscal year 1999-2000 and \$2,325,400 in fiscal year 2000-2001 are appropriated for public awareness and Auto Theft Authority grants up to \$2,611,700 in fiscal year 1999-2000 and \$2,612,200 in fiscal year 2000-2001. Before expenditure of these monies, the Authority shall submit an expenditure plan to the Joint Legislative Budget Committee for review."

The Arizona Automobile Theft Authority has collected sufficient funds to increase our expenditures to \$2,612,200 for fiscal year 2000-2001. Accordingly, we request the Committee's approval, to increase our grant to the Arizona Vehicle Theft Task Force by \$287,200, which represents the difference in the above quoted footnote.

Thank you for your consideration of our request.

Sincerely.

Paul Mortensen Executive Director

CC: Richard Stavneak, Director, JLBC
Senator Ruth Soloman, Vice Chairman
Representative Marilyn Jarrett
Representative Bob Robson
Representative Russell Pearce
Tony Vidale, Fiscal Analyst, JLBC
Bret Cloninger, Budget Analyst, OSPB
Lieutenant Mikel Longman, Commander, AVTTF
Michael Payne, Chairman, AATA Board of Directors

TEL (602) 604-9034 FAX (602) 255-4802 www.aata.state.az.us

STATE OF ARIZONA

Joint Legislative Budget Committee

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LAURA KNAPEREK CHAIRMAN 2001 CAROLYN S. ALLEN MEG BURTON CAHILL LINDA GRAY STEVE MAY RUSSELL K. PEARCE MARION L. PICKENS CHRISTINE WEASON

DATE: March 30, 2001

TO: Representative Laura Knaperek, Chairman

Members, Joint Legislative Budget Committee

THRU: Richard Stavneak, Director

FROM: Gina Guarascio, Senior Fiscal Analyst

SUBJECT: ATTORNEY GENERAL - REVIEW OF UNCOLLECTIBLE DEBTS

Request

Pursuant to A.R.S. § 35-150(E), the Attorney General requests that the Joint Legislative Budget Committee review its FY 2000 listing of uncollectible debts referred to the Attorney General for collection.

Recommendation

The JLBC Staff recommends a <u>favorable review</u> of the request. The report appears to meet the requirements of A.R.S. § 35-150(E).

Analysis

The Attorney General's Collection Enforcement unit functions as a collection service for past due debts owed to state agencies, boards and commissions. The unit returns 65% of collected monies to the client agencies. While the Collection Enforcement unit is able to collect monies from many individuals and businesses that owe monies to the state, for a variety of reasons, some debts are uncollectible. In the past, there has been no procedure to "write-off" uncollectible debt, so they continued to be carried in the state's accounting system. Laws 1999, Chapter 300 created a procedure for the State Comptroller to remove uncollectible debts from the state accounting system, after receiving annual notice of uncollectible debt from the Attorney General and review by the Joint Legislative Budget Committee. This request represents the first of these annual reports.

The Attorney General's Office reviewed the cases assigned to the Collection Enforcement Unit. Based on this review, the Attorney General advises that \$7,638,412 owed to the state is uncollectible. Included as uncollectible are those monies that will not be recovered due to debtor bankruptcy, settlement, insufficient resources of the debtor, or the inability to locate the debtor. Of this amount, (Continued)

approximately 74% are debts that were owed to three agencies, the Arizona Department of Revenue, the Industrial Commission, and the Registrar of Contractors. The remaining 26% are debts owed to 24 other state agencies. The Attorney General's Office is unable to estimate whether the FY 2000 uncollectible debt will prove to be average amount. According to the Attorney General's Office, a variety of factors will influence this amount, including the condition of the economy.

Uncollectible Debt Recommended for Write-Off by Client Agency

	Amount Recommended		
	for Write-Off Pe		
Arizona Department of Revenue	\$2,862,691	37%	
Registrar of Contractors	1,748,320	23%	
Industrial Commission	1,050,386	14%	
All Others	1,977,015	<u>26%</u>	
Total	\$7,638,412	100%	

The JLBC Staff recommends a <u>favorable review</u> of this report.

RS:GG:ck



STATE OF ARIZONA

OFFICE OF THE ATTORNEY GENERAL

JANET NAPOLITANO ATTORNEY GENERAL

1275 WEST WASHINGTON, PHOENIX, Az. 85007-2926

MAIN PHONE: (602) 542-5025

FACSIMILE: (602) 542-4085

Direct Line: (602) 542-8382 Direct Fax: (602) 542-1726

March 8, 2001



HAND DELIVERED

The Honorable Laura Knaperek, Chair Joint Legislative Budget Committee House of Representatives 1700 W. Washington Phoenix, AZ 85007

Re:

Uncollectible Debt Report

Dear Representative Knaperek:

In accordance with A.R.S. §35-150 (E), enclosed is the listing of all uncollectible debts owed to the State, which were referred to the Collection Enforcement Recovery Fund for the fiscal year ending June 30, 2000.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Tracy S. Essig Chief Counsel

Bankruptcy and Collection Enforcement Section

TSE/mb Enclosure

C:

Senator Ruth Solomon, Vice Chair Richard Stavneak, JLBC Thomas Betlach, OSPB Gina Guarascio, JLBC Keith Fallstrom, OSPB Robert Rocha, State Comptroller John Stevens, Attorney General's Office

AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION

Uncollectible Debts Owed to the State that have been referred to CERF For the Fiscal Year Ending June 30, 2000

Case Number	Defendant	Client Agency	Amount	Reason
TAX91-2583	HENSE, MARY ELIZABETH	ADOA - Risk Management	1,732.00	UNCOLLECTIBLE
TAX92-0872	BOUDETTE, ERIC DAVID	ADOA - Risk Management	11,916.54	UNCOLLECTIBLE
TAX93-2045	DELAROSA	ADOA - Risk Management	660.04	UNCOLLECTIBLE
TAX98-1276	PHOENIX MIDTOWN CENTER LTD DBA	ADOA - Risk Management	6,184.28	UNCOLLECTIBLE
TAX98-2588	WILSON, RICHARD ADAM	ADOA - Risk Management	2,313.18	UNCOLLECTIBLE
TAX99-1197	VILLAREAL, JESUS	ADOA - Risk Management	7,024.15	UNCOLLECTIBLE
TAX99-1301	MORALES, VANESSA & CERDA, JOSE	ADOA - Risk Management	747.47	UNCOLLECTIBLE
TAX99-2771	TORRES, CARMEN	ADOA - Risk Management	26,616.00	UNCOLLECTIBLE
			57,193.66	
TAX00-0201	STEPTOE, CHEYENNE	ADOT - Highway Division	524.37	UNCOLLECTIBLE
TAX00-0206	RIDGE, TYRONE E.	ADOT - Highway Division	704.74	UNCOLLECTIBLE
TAX85-0058	RUELAS, MANUEL; JOANN	ADOT - Highway Division	3,812.08	UNCOLLECTIBLE
TAX88-0502	FACKELMAN, CLIFFORD B.	ADOT - Highway Division	1,208.18	UNCOLLECTIBLE
TAX89-0677	DAY'S EXPRESS, INC.	ADOT - Highway Division	5,587.26	BANKRUPTCY
TAX89-1843	YODER, TAMMY K.	ADOT - Highway Division	464.25	UNCOLLECTIBLE
TAX90-0287	GORACKE, DARREL W.	ADOT - Highway Division	9.77	PAYMENTS MADE
TAX91-0049	MEDINA, RAUL & CATALINA	ADOT - Highway Division	1,678.36	SETTLEMENT
TAX91-0947	CANDELAS, YOLANDA/BENITO	ADOT - Highway Division	357.49	UNCOLLECTIBLE
TAX92-0442	TRIPHAHN, JEFFREY	ADOT - Highway Division	198.36	UNCOLLECTIBLE
TAX92-0778	RATLIFF, GRETCHEN L.	ADOT - Highway Division	673.10	UNCOLLECTIBLE
TAX92-1708	JENKINS, BILLY R.	ADOT - Highway Division	1,141.72	UNCOLLECTIBLE
TAX92-2532	SCHERBA, JOSEPH W.	ADOT - Highway Division	230.75	UNCOLLECTIBLE
TAX92-2540	LOCKHART, RICHARD	ADOT - Highway Division	1,242.36	UNCOLLECTIBLE
TAX93-0110	MORALES, LARRY W.	ADOT - Highway Division	980.29	UNCOLLECTIBLE
TAX93-1157	GALLARDO, RAFAEL	ADOT - Highway Division	1,593.07	UNCOLLECTIBLE
TAX93-1181	CARRILLO	ADOT - Highway Division	1,192.43	UNCOLLECTIBLE
TAX93-2018	MARTINEZ, JOSE ANGEL/PEDRO	ADOT - Highway Division	1,102.04	UNCOLLECTIBLE
TAX94-0334	ORDONEZ, MARIE/RAMOS CLEMENTE	ADOT - Highway Division	1,556.05	UNCOLLECTIBLE
TAX95-0735	JAUREGUI, FRANK & PENNY	ADOT - Highway Division	9.00	PAYMENTS MADE
TAX96-0110	WILLIAMS, PAUL WESLEY	ADOT - Highway Division	1,311.13	UNCOLLECTIBLE
TAX96-0116	NGUYEN, TRUONG	ADOT - Highway Division	631.55	UNCOLLECTIBLE
TAX96-0127	NARDI, CHAD THOMAS/RUSSELL	ADOT - Highway Division	520.83	UNCOLLECTIBLE
TAX96-0128	DE LA CRUZ, NINA MONICA	ADOT - Highway Division	392.41	UNCOLLECTIBLE
TAX97-1910	MAESTAS, JUAN	ADOT - Highway Division	673.20	UNCOLLECTIBLE
TAX97-2226	LEE, PATRICK L.	ADOT - Highway Division	719.02	UNCOLLECTIBLE
TAX98-0704	ROMERO, ROBERTA & CARLYLE	ADOT - Highway Division	697.46	UNCOLLECTIBLE
TAX98-1519	BEAMAN, FRANK L	ADOT - Highway Division	547.61	UNCOLLECTIBLE
TAX98-1569	LOPEZ, JOSE & SUSAN	ADOT - Highway Division	425.92	UNCOLLECTIBLE
TAX98-1634	ZAYAS, ANDRES & HATLEY, ELIZABETH	ADOT - Highway Division	1,172.30	UNCOLLECTIBLE
TAX98-2270	DAVIS, HAROLD JR	ADOT - Highway Division	1,220.01	UNCOLLECTIBLE
TAX98-2294	GLOVER, DAVID E & MYRLE	ADOT - Highway Division	1,953.98	UNCOLLECTIBLE

AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION

Uncollectible Debts Owed to the State that have been referred to CERF

Case Number	Defendant	Client Agency	Amount	Reason
TAX98-2320	ALVARADO, ISAI URIAS & AILES	ADOT - Highway Division	1,749.49	BANKRUPTCY
TAX98-2650	LAM, TIMOTHY B DBA	ADOT - Highway Division	803.06	BANKRUPTCY
TAX99-0016	VACA, MIGUEL P.	ADOT - Highway Division	553.05	UNCOLLECTIBLE
TAX99-0292	MCKENZIE, MARSH & FRIEDMAN	ADOT - Highway Division	3,227.95	UNCOLLECTIBLE
TAX99-0684	SOSA, CARMEN	ADOT - Highway Division	521.72	UNCOLLECTIBLE
TAX99-0692	OROZCO, PABLO & CALDERON, JOSE	ADOT - Highway Division	541.75	UNCOLLECTIBLE
TAX99-0694	MARTINI, TONY & HOLLIS, RICH	ADOT - Highway Division	2,400.48	BANKRUPTCY
TAX99-1139	COLLINS, JOHN W.	ADOT - Highway Division	1,127.75	UNCOLLECTIBLE
TAX99-1141	LEON, OSCAR	ADOT - Highway Division	1,264.43	UNCOLLECTIBLE
TAX99-1156	JOHNSON, PHILLIP W.	ADOT - Highway Division	557.70	UNCOLLECTIBLE
TAX99-1322	PETERSON, WALDEN O.	ADOT - Highway Division	305,283.22	UNCOLLECTIBLE
TAX99-1329	CLARK, MICHAEL & WHITE, NICHOL	ADOT - Highway Division	543.04	UNCOLLECTIBLE
TAX99-1333	TANQUE VERDE ENTERPRISES	ADOT - Highway Division	728.29	UNCOLLECTIBLE
TAX99-1775	S & S HAULING AND GRADING, LLC	ADOT - Highway Division	185.11	UNCOLLECTIBLE
TAX99-2102	MUNOZ, BENJAMIN C.	ADOT - Highway Division	820.75	UNCOLLECTIBLE
			354,838.88	
TAX94-0377	APPLE LINES , INC.	ADOT - Motor Vehicle Division	79,394.33	UNCOLLECTIBLE
TAX94-1243	T-W TRANSPORT, INC.	ADOT - Motor Vehicle Division	35,223.63	UNCOLLECTIBLE
			114,617.96	
TAX99-2301	BURWELL, BEVERLY	Arizona Board of Medical Examiners	2,990.00	UNCOLLECTIBLE
			2,990.00	
TAX92-0975	AMTECH ENERGY INC.	Arizona Corporation Commission	4,112.54	PAYMENTS MADE
TAX92-0982	ROCKENSTEIN, JOHN W. JR.	Arizona Corporation Commission	7,500.00	UNCOLLECTIBLE
TAX92-1697	KOTROZO, RAYMOND L.	Arizona Corporation Commission	52,000.00	UNCOLLECTIBLE
TAX93-1250	BOUCHER, BRYCE EMORY	Arizona Corporation Commission	98,500.00	PAYMENTS MADE
TAX98-1608	BANNER FUND INTERNATIONAL	Arizona Corporation Commission	15,000.00	UNCOLLECTIBLE
TAX98-2139	OTTO, JUDITH MARIE	Arizona Corporation Commission	5,000.00	UNCOLLECTIBLE
TAX99-0987	VAN NAME, WALTER & KAREN	Arizona Corporation Commission	150,000.00	UNCOLLECTIBLE
TAX99-1946	BREEN, DENNIS M. DBA. LIBERTY	Arizona Corporation Commission	9,990.00	UNCOLLECTIBLE
			342,102.54	
TAX00-0050		Arizona Department of Revenue	912.38	UNCOLLECTIBLE
TAX00-0057		Arizona Department of Revenue	1,074.76	UNCOLLECTIBLE
TAX00-0060		Arizona Department of Revenue	943.03	UNCOLLECTIBLE
TAX00-0062		Arizona Department of Revenue	1,359.69	UNCOLLECTIBLE
TAX00-0064		Arizona Department of Revenue	1,102.72	UNCOLLECTIBLE
TAX00-0067		Arizona Department of Revenue	920.94	UNCOLLECTIBLE
TAX00-0072		Arizona Department of Revenue	1,027.49	UNCOLLECTIBLE
TAX00-0074		Arizona Department of Revenue	1,044.36	UNCOLLECTIBLE

OFFICE OF THE ATTORNEY GENERAL AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION Uncollectible Debts Owed to the State that have been referred to CERF For the Fiscal Year Ending June 30, 2000

Case Number	Defendant	Client Agency	Amount	Reason
TAX00-0077		Arizona Department of Revenue	1,117.17	UNCOLLECTIBLE
TAX00-0082		Arizona Department of Revenue	871.60	UNCOLLECTIBLE
TAX00-0087		Arizona Department of Revenue	934.81	UNCOLLECTIBLE
TAX00-0090		Arizona Department of Revenue	957.00	UNCOLLECTIBLE
TAX00-0092		Arizona Department of Revenue	1,139.12	UNCOLLECTIBLE
TAX00-0093		Arizona Department of Revenue	104.35	BANKRUPTCY
TAX00-0117		Arizona Department of Revenue	543.20	BANKRUPTCY
TAX00-0120		Arizona Department of Revenue	336.00	BANKRUPTCY
TAX00-0121		Arizona Department of Revenue	1,073.19	UNCOLLECTIBLE
TAX00-0124		Arizona Department of Revenue	741.40	UNCOLLECTIBLE
TAX00-0127		Arizona Department of Revenue	1,097.12	UNCOLLECTIBLE
TAX00-0129		Arizona Department of Revenue	813.69	UNCOLLECTIBLE
TAX00-0135		Arizona Department of Revenue	1,234.93	UNCOLLECTIBLE
TAX00-0136		Arizona Department of Revenue	892.12	UNCOLLECTIBLE
TAX00-0156		Arizona Department of Revenue	1,167.34	UNCOLLECTIBLE
TAX00-0161		Arizona Department of Revenue	1,870.52	UNCOLLECTIBLE
TAX00-0162		Arizona Department of Revenue	1,001.19	UNCOLLECTIBLE
TAX00-0173		Arizona Department of Revenue	1,223.17	UNCOLLECTIBLE
TAX00-0248		Arizona Department of Revenue	705.08	UNCOLLECTIBLE
TAX00-0255		Arizona Department of Revenue	86.18	UNCOLLECTIBLE
TAX00-0288		Arizona Department of Revenue	1,131.94	UNCOLLECTIBLE
TAX00-0464		Arizona Department of Revenue	1,034.44	UNCOLLECTIBLE
TAX00-0475		Arizona Department of Revenue	2,404.26	UNCOLLECTIBLE
TAX00-0477		Arizona Department of Revenue	1,262.71	UNCOLLECTIBLE
TAX00-0479		Arizona Department of Revenue	1,040.40	UNCOLLECTIBLE
TAX00-0481		Arizona Department of Revenue	942.60	UNCOLLECTIBLE
TAX00-0482		Arizona Department of Revenue	881.00	UNCOLLECTIBLE
TAX00-0484		Arizona Department of Revenue	867.03	UNCOLLECTIBLE
TAX00-0489		Arizona Department of Revenue	1,113.36	UNCOLLECTIBLE
TAX00-0490		Arizona Department of Revenue	1,003.87	UNCOLLECTIBLE
TAX00-0507		Arizona Department of Revenue	409.00	BANKRUPTCY
TAX00-0640		Arizona Department of Revenue	773.17	UNCOLLECTIBLE
TAX00-0641		Arizona Department of Revenue	862.28	UNCOLLECTIBLE
TAX00-0649		Arizona Department of Revenue	861.36	UNCOLLECTIBLE
TAX00-0653		Arizona Department of Revenue	1,480.69	UNCOLLECTIBLE
TAX00-0665		Arizona Department of Revenue	1,069.00	UNCOLLECTIBLE
TAX00-0668		Arizona Department of Revenue	779.88	UNCOLLECTIBLE
TAX00-0675		Arizona Department of Revenue	164.39	BANKRUPTCY
TAX00-0684		Arizona Department of Revenue	729.56	UNCOLLECTIBLE
TAX00-0686		Arizona Department of Revenue	961.64	UNCOLLECTIBLE
TAX00-0694		Arizona Department of Revenue	1,003.25	UNCOLLECTIBLE
TAX00-0695		Arizona Department of Revenue	1,184.31	UNCOLLECTIBLE
		- 1		

AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION

Uncollectible Debts Owed to the State that have been referred to CERF

TAX00-0698	Case Number	Defendant	Client Agency	Amount	Reason
TAX00-0770	TAX00-0698		Arizona Department of Revenue	1,322.28	UNCOLLECTIBLE
Azizona Department of Revenue	TAX00-0702		Arizona Department of Revenue	1,429.22	UNCOLLECTIBLE
TAX00.0756	TAX00-0707		Arizona Department of Revenue	1,451.89	UNCOLLECTIBLE
TAX00-0766	TAX00-0740		Arizona Department of Revenue	10,520.21	BANKRUPTCY
TAX00-0765	TAX00-0750		Arizona Department of Revenue	1,066.48	UNCOLLECTIBLE
TAX00-0768	TAX00-0760			735.00	UNCOLLECTIBLE
TAX00-0778	TAX00-0765		Arizona Department of Revenue	881.88	UNCOLLECTIBLE
TAX00-0778	TAX00-0768		Arizona Department of Revenue	1,027.96	UNCOLLECTIBLE
Arizona Department of Revenue	TAX00-0774		Arizona Department of Revenue	685.85	UNCOLLECTIBLE
TAX00-0788	TAX00-0778		Arizona Department of Revenue	948.21	UNCOLLECTIBLE
TAX00-0788 Arizona Department of Revenue 1,004.28 UNCOLLECTIBLE TAX00-0829 Arizona Department of Revenue 791.50 UNCOLLECTIBLE TAX00-0842 Arizona Department of Revenue 1,062.22 UNCOLLECTIBLE TAX00-0866 Arizona Department of Revenue 958.10 UNCOLLECTIBLE TAX00-0865 Arizona Department of Revenue 978.52 UNCOLLECTIBLE TAX00-0866 Arizona Department of Revenue 673.52 UNCOLLECTIBLE TAX00-10869 Arizona Department of Revenue 978.52 UNCOLLECTIBLE TAX00-1081 Arizona Department of Revenue 5,933.50 UNCOLLECTIBLE TAX00-1098 Arizona Department of Revenue 857.80 UNCOLLECTIBLE TAX00-1098 Arizona Department of Revenue 866.08 UNCOLLECTIBLE TAX00-1198 Arizona Department of Revenue 1,300.46 UNCOLLECTIBLE TAX00-1199 Arizona Department of Revenue 1,300.46 UNCOLLECTIBLE TAX00-1291 Arizona Department of Revenue 793.76 UNCOLLECTIBLE TAX00-1292 Arizona Department of Revenue	TAX00-0779		Arizona Department of Revenue	941.12	UNCOLLECTIBLE
TAX00-0829 Arizona Department of Revenue 791.50 UNCOLLECTIBLE TAX00-0842 Arizona Department of Revenue 1,062.22 UNCOLLECTIBLE TAX00-0846 Arizona Department of Revenue 1,018.00 UNCOLLECTIBLE TAX00-0850 Arizona Department of Revenue 958.10 UNCOLLECTIBLE TAX00-0865 Arizona Department of Revenue 673.52 UNCOLLECTIBLE TAX00-0866 Arizona Department of Revenue 978.52 UNCOLLECTIBLE TAX00-1048 Arizona Department of Revenue 978.52 UNCOLLECTIBLE TAX00-1081 Arizona Department of Revenue 857.80 UNCOLLECTIBLE TAX00-1081 Arizona Department of Revenue 686.08 UNCOLLECTIBLE TAX00-1081 Arizona Department of Revenue 686.08 UNCOLLECTIBLE TAX00-1178 Arizona Department of Revenue 686.08 UNCOLLECTIBLE TAX00-1189 Arizona Department of Revenue 793.76 UNCOLLECTIBLE TAX00-1292 Arizona Department of Revenue 638.54 UNCOLLECTIBLE TAX00-1282 Arizona Department of Revenue 638.54<	TAX00-0781		Arizona Department of Revenue	990.84	UNCOLLECTIBLE
TAX00-0842 Arizona Department of Revenue 1,062.22 UNCOLLECTIBLE TAX00-0846 Arizona Department of Revenue 1,018.00 UNCOLLECTIBLE TAX00-0850 Arizona Department of Revenue 958.10 UNCOLLECTIBLE TAX00-0865 Arizona Department of Revenue 718.09 UNCOLLECTIBLE TAX00-0869 Arizona Department of Revenue 673.52 UNCOLLECTIBLE TAX00-1081 Arizona Department of Revenue 5,933.50 UNCOLLECTIBLE TAX00-1081 Arizona Department of Revenue 857.80 UNCOLLECTIBLE TAX00-1098 Arizona Department of Revenue 686.08 UNCOLLECTIBLE TAX00-1178 Arizona Department of Revenue 1,300.46 UNCOLLECTIBLE TAX00-1189 Arizona Department of Revenue 793.76 UNCOLLECTIBLE TAX00-1192 Arizona Department of Revenue 793.76 UNCOLLECTIBLE TAX00-1234 Arizona Department of Revenue 638.54 UNCOLLECTIBLE TAX00-1242 Arizona Department of Revenue 388.58 UNCOLLECTIBLE TAX00-1347 Arizona Department of Revenue 20.	TAX00-0788		Arizona Department of Revenue	1,004.28	UNCOLLECTIBLE
TAX00-0846 Arizona Department of Revenue 1,018.00 UNCOLLECTIBLE TAX00-0850 Arizona Department of Revenue 958.10 UNCOLLECTIBLE TAX00-0865 Arizona Department of Revenue 718.09 UNCOLLECTIBLE TAX00-0866 Arizona Department of Revenue 673.52 UNCOLLECTIBLE TAX00-0869 Arizona Department of Revenue 5,933.50 UNCOLLECTIBLE TAX00-1048 Arizona Department of Revenue 5,933.50 UNCOLLECTIBLE TAX00-1081 Arizona Department of Revenue 857.80 UNCOLLECTIBLE TAX00-1098 Arizona Department of Revenue 68.08 UNCOLLECTIBLE TAX00-1178 Arizona Department of Revenue 1,300.46 UNCOLLECTIBLE TAX00-1189 Arizona Department of Revenue 554.04 UNCOLLECTIBLE TAX00-1294 Arizona Department of Revenue 638.54 UNCOLLECTIBLE TAX00-1295 Arizona Department of Revenue 838.58 UNCOLLECTIBLE TAX00-1282 Arizona Department of Revenue 808.04 UNCOLLECTIBLE TAX00-1382 Arizona Department of Revenue 2,53	TAX00-0829		Arizona Department of Revenue	791.50	UNCOLLECTIBLE
TAX00-0850 Arizona Department of Revenue 958.10 UNCOLLECTIBLE TAX00-0866 Arizona Department of Revenue 718.09 UNCOLLECTIBLE TAX00-0869 Arizona Department of Revenue 673.52 UNCOLLECTIBLE TAX00-1048 Arizona Department of Revenue 5,933.50 UNCOLLECTIBLE TAX00-1081 Arizona Department of Revenue 857.80 UNCOLLECTIBLE TAX00-1098 Arizona Department of Revenue 686.08 UNCOLLECTIBLE TAX00-1178 Arizona Department of Revenue 1,300.46 UNCOLLECTIBLE TAX00-1189 Arizona Department of Revenue 554.04 UNCOLLECTIBLE TAX00-1192 Arizona Department of Revenue 793.76 UNCOLLECTIBLE TAX00-1272 Arizona Department of Revenue 638.54 UNCOLLECTIBLE TAX00-1282 Arizona Department of Revenue 638.58 UNCOLLECTIBLE TAX00-1282 Arizona Department of Revenue 259.98 UNCOLLECTIBLE TAX00-1283 Arizona Department of Revenue 2538.33 UNCOLLECTIBLE TAX00-1382 Arizona Department of Revenue 38,340	TAX00-0842		Arizona Department of Revenue	1,062.22	UNCOLLECTIBLE
TAX00-0865 Arizona Department of Revenue 718.09 UNCOLLECTIBLE TAX00-0866 Arizona Department of Revenue 673.52 UNCOLLECTIBLE TAX00-0869 Arizona Department of Revenue 978.52 UNCOLLECTIBLE TAX00-1048 Arizona Department of Revenue 5,933.50 UNCOLLECTIBLE TAX00-1081 Arizona Department of Revenue 857.80 UNCOLLECTIBLE TAX00-1198 Arizona Department of Revenue 1,300.46 UNCOLLECTIBLE TAX00-1178 Arizona Department of Revenue 554.04 UNCOLLECTIBLE TAX00-1189 Arizona Department of Revenue 554.04 UNCOLLECTIBLE TAX00-1192 Arizona Department of Revenue 638.54 UNCOLLECTIBLE TAX00-1234 Arizona Department of Revenue 638.54 UNCOLLECTIBLE TAX00-1281 Arizona Department of Revenue 838.58 UNCOLLECTIBLE TAX00-1282 Arizona Department of Revenue 250.98 UNCOLLECTIBLE TAX00-1383 Arizona Department of Revenue 2,538.33 UNCOLLECTIBLE TAX90-0260 Arizona Department of Revenue 38,34	TAX00-0846		Arizona Department of Revenue	1,018.00	UNCOLLECTIBLE
TAX00-0866 Arizona Department of Revenue 673.52 UNCOLLECTIBLE TAX00-0869 Arizona Department of Revenue 978.52 UNCOLLECTIBLE TAX00-1048 Arizona Department of Revenue 5,933.50 UNCOLLECTIBLE TAX00-1081 Arizona Department of Revenue 857.80 UNCOLLECTIBLE TAX00-1098 Arizona Department of Revenue 686.08 UNCOLLECTIBLE TAX00-1178 Arizona Department of Revenue 1,300.46 UNCOLLECTIBLE TAX00-1189 Arizona Department of Revenue 554.04 UNCOLLECTIBLE TAX00-1192 Arizona Department of Revenue 793.76 UNCOLLECTIBLE TAX00-1272 Arizona Department of Revenue 638.54 UNCOLLECTIBLE TAX00-1282 Arizona Department of Revenue 250.98 UNCOLLECTIBLE TAX00-1283 Arizona Department of Revenue 250.98 UNCOLLECTIBLE TAX00-1347 Arizona Department of Revenue 2,538.33 UNCOLLECTIBLE TAX90-0260 Arizona Department of Revenue 38,400.00 BANKRUPTCY TAX91-0655 Arizona Department of Revenue 17,38	TAX00-0850		Arizona Department of Revenue	958.10	UNCOLLECTIBLE
TAX00-10869 TAX00-1048 TAX00-1048 Arizona Department of Revenue TAX00-1081 TAX00-1098 Arizona Department of Revenue TAX00-1098 Arizona Department of Revenue TAX00-1178 TAX00-1178 Arizona Department of Revenue TAX00-1178 TAX00-1189 TAX00-1192 TAX00-1192 TAX00-1192 TAX00-1234 TAX00-1234 TAX00-1272 Arizona Department of Revenue TAX00-1282 TAX00-1282 TAX00-1282 TAX00-1283 TAX00-1283 TAX00-1283 TAX00-1283 TAX00-1283 TAX00-1397 TAX00-1398 TAX	TAX00-0865		Arizona Department of Revenue	718.09	UNCOLLECTIBLE
TAX00-1048 Arizona Department of Revenue 5,933.50 UNCOLLECTIBLE TAX00-1081 Arizona Department of Revenue 887.80 UNCOLLECTIBLE TAX00-1098 Arizona Department of Revenue 686.08 UNCOLLECTIBLE TAX00-1178 Arizona Department of Revenue 1,300.46 UNCOLLECTIBLE TAX00-1189 Arizona Department of Revenue 554.04 UNCOLLECTIBLE TAX00-1192 Arizona Department of Revenue 638.54 UNCOLLECTIBLE TAX00-1234 Arizona Department of Revenue 638.54 UNCOLLECTIBLE TAX00-1282 Arizona Department of Revenue 838.58 UNCOLLECTIBLE TAX00-1282 Arizona Department of Revenue 250.98 UNCOLLECTIBLE TAX00-1283 Arizona Department of Revenue 250.98 UNCOLLECTIBLE TAX00-1347 Arizona Department of Revenue 2,538.33 UNCOLLECTIBLE TAX90-0260 Arizona Department of Revenue 87.99 UNCOLLECTIBLE TAX91-0555 Arizona Department of Revenue 17,384.85 BANKRUPTCY TAX91-0560 Arizona Department of Revenue 19,062	TAX00-0866		Arizona Department of Revenue	673.52	UNCOLLECTIBLE
TAX00-1081 TAX00-1088 TAX00-1098 Arizona Department of Revenue Arizona Department of Revenue Arizona Department of Revenue TAX00-1178 TAX00-1189 Arizona Department of Revenue TAX00-1192 TAX00-1192 Arizona Department of Revenue TAX00-1234 Arizona Department of Revenue TAX00-1234 Arizona Department of Revenue TAX00-1234 Arizona Department of Revenue TAX00-1272 TAX00-1282 Arizona Department of Revenue TAX00-1283 Arizona Department of Revenue TAX00-1347 Arizona Department of Revenue TAX00-1382 Arizona Department of Revenue TAX00-1382 Arizona Department of Revenue TAX00-1382 Arizona Department of Revenue TAX00-1380 Arizona Department of Revenue TAX01-1055 Arizona Department of Revenue TAX01-1055 Arizona Department of Revenue TAX01-1055 Arizona Department of Revenue TAX01-1056 Arizona Department of Revenue TAX02-1056 Arizona Department of Revenue TAX02-1059 BANKRUPTCY TAX02-1059 BANKRUPTCY TAX02-1059 BANKRUPTCY	TAX00-0869		Arizona Department of Revenue	978.52	UNCOLLECTIBLE
TAX00-1098 TAX00-1098 TAX00-1178 TAX00-1178 Arizona Department of Revenue TAX00-1189 Arizona Department of Revenue TAX00-1192 Arizona Department of Revenue TAX00-1234 Arizona Department of Revenue TAX00-1272 Arizona Department of Revenue TAX00-1272 Arizona Department of Revenue TAX00-1282 Arizona Department of Revenue TAX00-1283 TAX00-1283 Arizona Department of Revenue TAX00-1347 Arizona Department of Revenue TAX00-1347 Arizona Department of Revenue TAX00-1382 Arizona Department of Revenue TAX00-1053 TAX91-0053 Arizona Department of Revenue TAX91-0555 Arizona Department of Revenue TAX91-0555 Arizona Department of Revenue TAX91-0680 Arizona Department of Revenue TAX91-0680 Arizona Department of Revenue TAX91-1159 Arizona Department of Revenue TAX91-1159 Arizona Department of Revenue TAX92-0024 Arizona Department of Revenue TAX92-0024 Arizona Department of Revenue TAX92-0026 Arizona Department of Revenue TAX92-0024 Arizona Department of Revenue TAX92-0026 Arizona Department of Revenue TAX92-0026 Arizona Department of Revenue Arizona Department of Revenue TAX92-0060 Arizona Department of Revenue Arizona	TAX00-1048		Arizona Department of Revenue	5,933.50	UNCOLLECTIBLE
TAX00-1178 Arizona Department of Revenue 1,300.46 UNCOLLECTIBLE TAX00-1189 Arizona Department of Revenue 554.04 UNCOLLECTIBLE TAX00-1192 Arizona Department of Revenue 793.76 UNCOLLECTIBLE TAX00-1234 Arizona Department of Revenue 638.54 UNCOLLECTIBLE TAX00-1272 Arizona Department of Revenue 838.58 UNCOLLECTIBLE TAX00-1282 Arizona Department of Revenue 250.98 UNCOLLECTIBLE TAX00-1283 Arizona Department of Revenue 806.04 UNCOLLECTIBLE TAX00-1347 Arizona Department of Revenue 2,538.33 UNCOLLECTIBLE TAX90-1382 Arizona Department of Revenue 675.99 UNCOLLECTIBLE TAX90-0260 Arizona Department of Revenue 38,340.00 BANKRUPTCY TAX91-0053 Arizona Department of Revenue 5,000.00 BANKRUPTCY TAX91-0680 Arizona Department of Revenue 17,384.85 BANKRUPTCY TAX92-0680 Arizona Department of Revenue 19,062.42 BANKRUPTCY TAX92-0680 Arizona Department of Revenue 1,494.61	TAX00-1081		Arizona Department of Revenue	857.80	UNCOLLECTIBLE
TAX00-1189 TAX00-1192 Arizona Department of Revenue TAX00-1192 TAX00-1234 Arizona Department of Revenue TAX00-1272 TAX00-1272 Arizona Department of Revenue TAX00-1282 TAX00-1283 TAX00-1283 TAX00-1284 Arizona Department of Revenue TAX00-1285 TAX00-1287 TAX00-1288 TAX00-1387 Arizona Department of Revenue TAX00-1387 TAX00-1387 Arizona Department of Revenue TAX00-1388 TAX00-1389 TAX00-1389 TAX00-1389 TAX00-1380 Arizona Department of Revenue TAX00-1380	TAX00-1098		Arizona Department of Revenue	686.08	UNCOLLECTIBLE
TAX00-1192 TAX00-1234 TAX00-1272 Arizona Department of Revenue B806.04 UNCOLLECTIBLE TAX00-1283 Arizona Department of Revenue	TAX00-1178		Arizona Department of Revenue	1,300.46	UNCOLLECTIBLE
TAX00-1234 Arizona Department of Revenue 838.54 UNCOLLECTIBLE TAX00-1272 Arizona Department of Revenue 838.58 UNCOLLECTIBLE TAX00-1282 Arizona Department of Revenue 250.98 UNCOLLECTIBLE TAX00-1283 Arizona Department of Revenue 806.04 UNCOLLECTIBLE TAX00-1347 Arizona Department of Revenue 2,538.33 UNCOLLECTIBLE TAX00-1347 Arizona Department of Revenue 2,538.33 UNCOLLECTIBLE TAX00-1382 Arizona Department of Revenue 675.99 UNCOLLECTIBLE TAX90-0260 Arizona Department of Revenue 38,340.00 BANKRUPTCY TAX91-0053 Arizona Department of Revenue 5,000.00 BANKRUPTCY TAX91-0555 Arizona Department of Revenue 17,384.85 BANKRUPTCY TAX91-0680 Arizona Department of Revenue 12,407.24 UNCOLLECTIBLE TAX91-1159 Arizona Department of Revenue 19,062.42 BANKRUPTCY TAX92-0024 Arizona Department of Revenue 1,494.61 UNCOLLECTIBLE TAX92-0268 Arizona Department of Revenue 2,675.60 UNCOLLECTIBLE TAX92-0506 Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE TAX92-1694 Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX00-1189		Arizona Department of Revenue	554.04	UNCOLLECTIBLE
TAX00-1272 Arizona Department of Revenue 250.98 UNCOLLECTIBLE TAX00-1283 Arizona Department of Revenue 806.04 UNCOLLECTIBLE TAX00-1347 Arizona Department of Revenue 2,538.33 UNCOLLECTIBLE TAX00-1382 Arizona Department of Revenue 675.99 UNCOLLECTIBLE TAX90-0260 Arizona Department of Revenue 38,340.00 BANKRUPTCY TAX91-0053 Arizona Department of Revenue 5,000.00 BANKRUPTCY TAX91-0555 Arizona Department of Revenue 17,384.85 BANKRUPTCY TAX91-0680 Arizona Department of Revenue 12,407.24 UNCOLLECTIBLE TAX91-1159 Arizona Department of Revenue 19,062.42 BANKRUPTCY TAX92-0024 Arizona Department of Revenue 19,062.42 BANKRUPTCY TAX92-0026 Arizona Department of Revenue 19,062.42 BANKRUPTCY TAX92-0026 Arizona Department of Revenue 19,062.42 BANKRUPTCY TAX92-0026 Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE TAX92-0566 Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX00-1192		Arizona Department of Revenue	793.76	UNCOLLECTIBLE
TAX00-1282 Arizona Department of Revenue 806.04 UNCOLLECTIBLE TAX00-1283 Arizona Department of Revenue 806.04 UNCOLLECTIBLE TAX00-1347 Arizona Department of Revenue 2,538.33 UNCOLLECTIBLE TAX00-1382 Arizona Department of Revenue 675.99 UNCOLLECTIBLE TAX90-0260 Arizona Department of Revenue 38,340.00 BANKRUPTCY TAX91-0053 Arizona Department of Revenue 5,000.00 BANKRUPTCY TAX91-0555 Arizona Department of Revenue 17,384.85 BANKRUPTCY TAX91-0680 Arizona Department of Revenue 12,407.24 UNCOLLECTIBLE TAX91-1159 Arizona Department of Revenue 19,062.42 BANKRUPTCY TAX92-0024 Arizona Department of Revenue 1,444.61 UNCOLLECTIBLE TAX92-00268 Arizona Department of Revenue 2,675.60 UNCOLLECTIBLE TAX92-0506 Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE TAX92-1694 Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX00-1234		Arizona Department of Revenue	638.54	UNCOLLECTIBLE
TAX00-1283 TAX00-1287 TAX00-1347 Arizona Department of Revenue Arizona Department of Revenue 2,538.33 UNCOLLECTIBLE TAX00-1382 TAX90-0260 Arizona Department of Revenue 38,340.00 BANKRUPTCY TAX91-0053 Arizona Department of Revenue 5,000.00 BANKRUPTCY TAX91-0555 Arizona Department of Revenue 17,384.85 BANKRUPTCY TAX91-0680 Arizona Department of Revenue 12,407.24 UNCOLLECTIBLE TAX91-1159 Arizona Department of Revenue 19,062.42 BANKRUPTCY TAX92-0024 Arizona Department of Revenue 1,494.61 UNCOLLECTIBLE TAX92-0268 Arizona Department of Revenue 2,675.60 UNCOLLECTIBLE TAX92-0506 Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE TAX92-1694 Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX00-1272		Arizona Department of Revenue	838.58	UNCOLLECTIBLE
TAX00-1347 TAX00-1382 TAX00-260 TAX91-0053 TAX91-0555 TAX91-0680 TAX91-1159 TAX92-0024 TAX92-0026 TAX92-0026 TAX92-0026 TAX92-0506 TAX92-0506 TAX92-0506 TAX92-0506 TAX92-0506 TAX92-0506 TAX92-0506 TAX92-0694 TAX92-0696 TAX92-0694 TAX92-0696 T	TAX00-1282		Arizona Department of Revenue	250.98	UNCOLLECTIBLE
TAX00-1382 TAX90-0260 Arizona Department of Revenue Arizona Department of Revenue 38,340.00 BANKRUPTCY TAX91-0053 TAX91-0555 Arizona Department of Revenue 5,000.00 BANKRUPTCY TAX91-0680 TAX91-1159 TAX91-1159 TAX92-0024 TAX92-0024 TAX92-0024 TAX92-0026 TAX92-0268 TAX92-0506 TAX92-0506 TAX92-0506 TAX92-1694 Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE BANKRUPTCY UNCOLLECTIBLE Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX00-1283		Arizona Department of Revenue	806.04	UNCOLLECTIBLE
TAX90-0260 Arizona Department of Revenue 38,340.00 BANKRUPTCY TAX91-0053 Arizona Department of Revenue 5,000.00 BANKRUPTCY TAX91-0555 Arizona Department of Revenue 17,384.85 BANKRUPTCY TAX91-0680 Arizona Department of Revenue 12,407.24 UNCOLLECTIBLE TAX91-1159 Arizona Department of Revenue 19,062.42 BANKRUPTCY TAX92-0024 Arizona Department of Revenue 1,494.61 UNCOLLECTIBLE TAX92-0268 Arizona Department of Revenue 2,675.60 UNCOLLECTIBLE TAX92-0506 Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE TAX92-1694 Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX00-1347		Arizona Department of Revenue	2,538.33	UNCOLLECTIBLE
TAX91-0053 Arizona Department of Revenue 5,000.00 BANKRUPTCY TAX91-0555 Arizona Department of Revenue 17,384.85 BANKRUPTCY TAX91-0680 Arizona Department of Revenue 12,407.24 UNCOLLECTIBLE TAX91-1159 Arizona Department of Revenue 19,062.42 BANKRUPTCY TAX92-0024 Arizona Department of Revenue 1,494.61 UNCOLLECTIBLE TAX92-0268 Arizona Department of Revenue 2,675.60 UNCOLLECTIBLE TAX92-0506 Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE TAX92-1694 Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX00-1382		Arizona Department of Revenue	675.99	UNCOLLECTIBLE
TAX91-0555 TAX91-0680 Arizona Department of Revenue TAX91-1159 TAX92-0024 TAX92-0024 TAX92-0268 TAX92-0506	TAX90-0260		Arizona Department of Revenue	38,340.00	BANKRUPTCY
TAX91-0680 Arizona Department of Revenue 12,407.24 UNCOLLECTIBLE TAX91-1159 Arizona Department of Revenue 19,062.42 BANKRUPTCY TAX92-0024 Arizona Department of Revenue 1,494.61 UNCOLLECTIBLE TAX92-0268 Arizona Department of Revenue 2,675.60 UNCOLLECTIBLE TAX92-0506 Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE TAX92-1694 Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX91-0053		Arizona Department of Revenue	5,000.00	BANKRUPTCY
TAX91-1159 Arizona Department of Revenue 19,062.42 BANKRUPTCY TAX92-0024 Arizona Department of Revenue 1,494.61 UNCOLLECTIBLE TAX92-0268 Arizona Department of Revenue 2,675.60 UNCOLLECTIBLE TAX92-0506 Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE TAX92-1694 Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX91-0555		Arizona Department of Revenue	17,384.85	BANKRUPTCY
TAX92-0024Arizona Department of Revenue1,494.61UNCOLLECTIBLETAX92-0268Arizona Department of Revenue2,675.60UNCOLLECTIBLETAX92-0506Arizona Department of Revenue1,527.00UNCOLLECTIBLETAX92-1694Arizona Department of Revenue4,493.29BANKRUPTCY	TAX91-0680		Arizona Department of Revenue	12,407.24	UNCOLLECTIBLE
TAX92-0268 Arizona Department of Revenue 2,675.60 UNCOLLECTIBLE TAX92-0506 Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE TAX92-1694 Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX91-1159		Arizona Department of Revenue	19,062.42	BANKRUPTCY
TAX92-0506 Arizona Department of Revenue 1,527.00 UNCOLLECTIBLE TAX92-1694 Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX92-0024		Arizona Department of Revenue	1,494.61	UNCOLLECTIBLE
TAX92-1694 Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX92-0268		Arizona Department of Revenue	2,675.60	UNCOLLECTIBLE
TAX92-1694 Arizona Department of Revenue 4,493.29 BANKRUPTCY	TAX92-0506		Arizona Department of Revenue	1,527.00	UNCOLLECTIBLE
					BANKRUPTCY
			Arizona Department of Revenue	55,799.18	BANKRUPTCY

AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION

Uncollectible Debts Owed to the State that have been referred to CERF For the Fiscal Year Ending June 30, 2000

	Defendant	Client Agency	Amount	Reason
TAX93-1165		Arizona Department of Revenue	11,649.79	PAYMENTS MADE
TAX93-1172		Arizona Department of Revenue	14,267.00	UNCOLLECTIBLE
TAX93-2331		Arizona Department of Revenue	18,572.34	BANKRUPTCY
TAX94-0122		Arizona Department of Revenue	542.45	BANKRUPTCY
TAX94-0616		Arizona Department of Revenue	3,659.55	UNCOLLECTIBLE
TAX94-0636		Arizona Department of Revenue	21,505.72	BANKRUPTCY
TAX94-0822		Arizona Department of Revenue	692.05	BANKRUPTCY
TAX94-0937		Arizona Department of Revenue	14,887.00	BANKRUPTCY
TAX94-1291		Arizona Department of Revenue	1.39	UNCOLLECTIBLE
TAX94-1661		Arizona Department of Revenue	152,634.12	BANKRUPTCY
TAX94-1957		Arizona Department of Revenue	9,534.44	UNCOLLECTIBLE
TAX94-1974		Arizona Department of Revenue	13,161.52	UNCOLLECTIBLE
TAX95-0388		Arizona Department of Revenue	286.20	UNCOLLECTIBLE
TAX95-0426		Arizona Department of Revenue	247.00	UNCOLLECTIBLE
TAX95-0524		Arizona Department of Revenue	1,825.96	UNCOLLECTIBLE
TAX95-0634		Arizona Department of Revenue	2,866.02	SETTLEMENT
TAX95-0668		Arizona Department of Revenue	1,626.80	UNCOLLECTIBLE
TAX95-0675		Arizona Department of Revenue	1,017.04	UNCOLLECTIBLE
TAX95-0787		Arizona Department of Revenue	2,629.88	UNCOLLECTIBLE
TAX95-1210		Arizona Department of Revenue	94,938.60	BANKRUPTCY
TAX95-1284		Arizona Department of Revenue	3,152.27	SETTLEMENT
TAX95-1412		Arizona Department of Revenue	3,360.01	UNCOLLECTIBLE
TAX95-1652		Arizona Department of Revenue	7,001.76	UNCOLLECTIBLE
TAX95-1755		Arizona Department of Revenue	3,999.72	SETTLEMENT
TAX95-1973		Arizona Department of Revenue	1,422.88	UNCOLLECTIBLE
TAX95-2035		Arizona Department of Revenue	1,075.33	UNCOLLECTIBLE
TAX95-2059		Arizona Department of Revenue	1,591.23	UNCOLLECTIBLE
TAX95-2067		Arizona Department of Revenue	1,104.58	UNCOLLECTIBLE
TAX95-2102		Arizona Department of Revenue	3,217.07	UNCOLLECTIBLE
TAX95-2107		Arizona Department of Revenue	842.34	UNCOLLECTIBLE
TAX95-2118		Arizona Department of Revenue	1,301.08	UNCOLLECTIBLE
TAX95-2174		Arizona Department of Revenue	1,303.16	BANKRUPTCY
TAX95-2182		Arizona Department of Revenue	1,422.64	UNCOLLECTIBLE
TAX95-2249		Arizona Department of Revenue	325.07	BANKRUPTCY
TAX95-2677		Arizona Department of Revenue	773.07	BANKRUPTCY
TAX95-2751		Arizona Department of Revenue	311,704.38	BANKRUPTCY
TAX95-3166		Arizona Department of Revenue	616.07	BANKRUPTCY
TAX95-3371		Arizona Department of Revenue	18,114.69	BANKRUPTCY
TAX95-3665		Arizona Department of Revenue	3,818.00	UNCOLLECTIBLE
TAX96-0146		Arizona Department of Revenue	54,472.05	SETTLEMENT
TAX96-0150		Arizona Department of Revenue	180,824.21	SETTLEMENT
TAX96-0299		Arizona Department of Revenue	1,925.87	BANKRUPTCY

AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION

Uncollectible Debts Owed to the State that have been referred to CERF

Case Number	Defendant	Client Agency	Amount	Reason
TAX96-0403		Arizona Department of Revenue	504.70	BANKRUPTCY
TAX96-0907		Arizona Department of Revenue	25,989.13	SETTLEMENT
TAX96-0934		Arizona Department of Revenue	268.55	UNCOLLECTIBLE
TAX96-1007		Arizona Department of Revenue	825.91	UNCOLLECTIBLE
TAX96-1140		Arizona Department of Revenue	5,128.32	UNCOLLECTIBLE
TAX96-1171		Arizona Department of Revenue	1,571.92	BANKRUPTCY
TAX96-1272		Arizona Department of Revenue	500.00	BANKRUPTCY
TAX96-1317		Arizona Department of Revenue	6,808.01	UNCOLLECTIBLE
TAX96-1362		Arizona Department of Revenue	1,075.85	BANKRUPTCY
TAX96-1363		Arizona Department of Revenue	15,100.00	BANKRUPTCY
TAX96-1395		Arizona Department of Revenue	15,132.43	BANKRUPTCY
TAX96-1396		Arizona Department of Revenue	26.00	BANKRUPTCY
TAX96-1488		Arizona Department of Revenue	4,264.49	BANKRUPTCY
TAX96-1553		Arizona Department of Revenue	91.56	BANKRUPTCY
TAX96-1623		Arizona Department of Revenue	578.15	BANKRUPTCY
TAX96-2382		Arizona Department of Revenue	270.00	BANKRUPTCY
TAX96-2616		Arizona Department of Revenue	222.05	BANKRUPTCY
TAX97-0060		Arizona Department of Revenue	22,345.92	SETTLEMENT
TAX97-0450		Arizona Department of Revenue	845.53	UNCOLLECTIBLE
TAX97-1300		Arizona Department of Revenue	12,972.40	BANKRUPTCY
TAX97-1343		Arizona Department of Revenue	1,278.00	UNCOLLECTIBLE
TAX97-1351		Arizona Department of Revenue	13,530.76	BANKRUPTCY
TAX97-1448		Arizona Department of Revenue	2,207.46	BANKRUPTCY
TAX97-1452		Arizona Department of Revenue	23,872.93	BANKRUPTCY
TAX97-1632		Arizona Department of Revenue	16,020.72	SETTLEMENT
TAX97-1714		Arizona Department of Revenue	677,300.16	BANKRUPTCY
TAX97-1735		Arizona Department of Revenue	11,809.23	BANKRUPTCY
TAX97-1737		Arizona Department of Revenue	349.62	BANKRUPTCY
TAX97-1797		Arizona Department of Revenue	378.90	BANKRUPTCY
TAX97-1853		Arizona Department of Revenue	4,252.68	UNCOLLECTIBLE
TAX97-1867		Arizona Department of Revenue	7,566.51	UNCOLLECTIBLE
TAX97-1875		Arizona Department of Revenue	6,962.00	BANKRUPTCY
TAX97-1944		Arizona Department of Revenue	12,404.82	SETTLEMENT
TAX97-1955		Arizona Department of Revenue	3,600.43	UNCOLLECTIBLE
TAX97-2223		Arizona Department of Revenue	944.58	BANKRUPTCY
TAX97-2223		Arizona Department of Revenue	370.00	BANKRUPTCY
TAX97-2249		Arizona Department of Revenue	47,630.23	BANKRUPTCY
TAX97-2346		Arizona Department of Revenue	4,686.42	UNCOLLECTIBLE
TAX97-2369		Arizona Department of Revenue	3,855.41	UNCOLLECTIBLE
TAX97-2399		Arizona Department of Revenue	3,449.00	UNCOLLECTIBLE
		Arizona Department of Revenue	2,672.40	UNCOLLECTIBLE
TAX97-2414		Arizona Department of Revenue	4,214.74	UNCOLLECTIBLE
TAX97-2426		Alizona Department of Nevertue	7,217.77	

AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION

Uncollectible Debts Owed to the State that have been referred to CERF For the Fiscal Year Ending June 30, 2000

Case Number	Defendant	Client Agency	Amount	Reason
TAX97-2939		Arizona Department of Revenue	4,139.10	UNCOLLECTIBLE
TAX97-2941		Arizona Department of Revenue	8,207.29	SETTLEMENT
TAX97-3005		Arizona Department of Revenue	56,910.65	BANKRUPTCY
TAX97-3200		Arizona Department of Revenue	3,151.64	UNCOLLECTIBLE
TAX97-3332		Arizona Department of Revenue	2,754.97	BANKRUPTCY
TAX98-0179		Arizona Department of Revenue	24,805.65	BANKRUPTCY
TAX98-0271		Arizona Department of Revenue	3,772.11	UNCOLLECTIBLE
TAX98-0326		Arizona Department of Revenue	1,910.97	BANKRUPTCY
TAX98-0366		Arizona Department of Revenue	2,371.22	UNCOLLECTIBLE
TAX98-0374		Arizona Department of Revenue	1,694.00	UNCOLLECTIBLE
TAX98-0540		Arizona Department of Revenue	1,717.60	BANKRUPTCY
TAX98-0642		Arizona Department of Revenue	2,598.16	UNCOLLECTIBLE
TAX98-0663		Arizona Department of Revenue	2,156.96	UNCOLLECTIBLE
TAX98-0873		Arizona Department of Revenue	106.00	BANKRUPTCY
TAX98-0875		Arizona Department of Revenue	257.00	BANKRUPTCY
TAX98-0987		Arizona Department of Revenue	1,675.95	UNCOLLECTIBLE
TAX98-1424		Arizona Department of Revenue	1,684.98	UNCOLLECTIBLE
TAX98-1617		Arizona Department of Revenue	16,554.00	PAYMENTS MADE
TAX98-1724		Arizona Department of Revenue	100.00	SETTLEMENT
TAX98-1749		Arizona Department of Revenue	25.00	BANKRUPTCY
TAX98-1765		Arizona Department of Revenue	223.00	BANKRUPTCY
TAX98-2002		Arizona Department of Revenue	1,500.44	UNCOLLECTIBLE
TAX98-2289		Arizona Department of Revenue	946.03	BANKRUPTCY
TAX98-2832		Arizona Department of Revenue	36,039.19	BANKRUPTCY
TAX98-2956		Arizona Department of Revenue	5,266.77	UNCOLLECTIBLE
TAX98-2996		Arizona Department of Revenue	1,709.08	UNCOLLECTIBLE
TAX99-0015		Arizona Department of Revenue	5,696.00	UNCOLLECTIBLE
TAX99-0186		Arizona Department of Revenue	1,798.85	UNCOLLECTIBLE
TAX99-0192		Arizona Department of Revenue	10,846.60	BANKRUPTCY
TAX99-0318		Arizona Department of Revenue	11,135.14	UNCOLLECTIBLE
TAX99-0330		Arizona Department of Revenue	3,501.08	UNCOLLECTIBLE
TAX99-0331		Arizona Department of Revenue	1,474.76	UNCOLLECTIBLE
TAX99-0365		Arizona Department of Revenue	8,054.00	UNCOLLECTIBLE
TAX99-0393		Arizona Department of Revenue	1,290.72	UNCOLLECTIBLE
TAX99-0398		Arizona Department of Revenue	1,542.68	UNCOLLECTIBLE
TAX99-0472		Arizona Department of Revenue	627.18	SETTLEMENT
TAX99-0517		Arizona Department of Revenue	3,745.02	SETTLEMENT
TAX99-0523		Arizona Department of Revenue	1,581.40	UNCOLLECTIBLE
TAX99-0528		Arizona Department of Revenue	1,817.00	UNCOLLECTIBLE
TAX99-0529		Arizona Department of Revenue	1,514.08	UNCOLLECTIBLE
TAX99-0531		Arizona Department of Revenue	5,222.00	BANKRUPTCY
TAX99-0555		Arizona Department of Revenue	842.23	BANKRUPTCY
170000		Alizona Department of Neveride	072.23	27 11411101 101

AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION Uncollectible Debts Owed to the State that have been referred to CERF

Case Number	Defendant	Client Agency	Amount	Reason
TAX99-0844		Arizona Department of Revenue	8,043.48	UNCOLLECTIBLE
TAX99-0956		Arizona Department of Revenue	14,105.67	UNCOLLECTIBLE
TAX99-0959		Arizona Department of Revenue	9,749.71	UNCOLLECTIBLE
TAX99-0962		Arizona Department of Revenue	3,790.76	UNCOLLECTIBLE
TAX99-1051		Arizona Department of Revenue	3,692.15	UNCOLLECTIBLE
TAX99-1053		Arizona Department of Revenue	5,031.93	UNCOLLECTIBLE
TAX99-1054		Arizona Department of Revenue	3,420.66	UNCOLLECTIBLE
TAX99-1056		Arizona Department of Revenue	4,796.15	UNCOLLECTIBLE
TAX99-1069		Arizona Department of Revenue	4,166.72	UNCOLLECTIBLE
TAX99-1075		Arizona Department of Revenue	5,203.47	UNCOLLECTIBLE
TAX99-1090		Arizona Department of Revenue	3,630.22	UNCOLLECTIBLE
TAX99-1091		Arizona Department of Revenue	3,901.01	UNCOLLECTIBLE
TAX99-1092		Arizona Department of Revenue	3,901.01	UNCOLLECTIBLE
TAX99-1094		Arizona Department of Revenue	3,585.38	UNCOLLECTIBLE
TAX99-1096		Arizona Department of Revenue	4,039.00	UNCOLLECTIBLE
TAX99-1098		Arizona Department of Revenue	7,888.46	UNCOLLECTIBLE
TAX99-1160		Arizona Department of Revenue	5,730.60	UNCOLLECTIBLE
TAX99-1294		Arizona Department of Revenue	3,120.84	UNCOLLECTIBLE
TAX99-1490		Arizona Department of Revenue	2,495.96	UNCOLLECTIBLE
TAX99-1494		Arizona Department of Revenue	1,656.32	UNCOLLECTIBLE
TAX99-1495		Arizona Department of Revenue	2,146.19	UNCOLLECTIBLE
TAX99-1501		Arizona Department of Revenue	3,015.59	UNCOLLECTIBLE
TAX99-1508		Arizona Department of Revenue	54.00	BANKRUPTCY
TAX99-1511		Arizona Department of Revenue	5,250.00	BANKRUPTCY
TAX99-1540		Arizona Department of Revenue	64.91	BANKRUPTCY
TAX99-1548		Arizona Department of Revenue	2,457.43	UNCOLLECTIBLE
TAX99-1564		Arizona Department of Revenue	1,255.00	BANKRUPTCY
TAX99-1656		Arizona Department of Revenue	5,117.43	UNCOLLECTIBLE
TAX99-1709		Arizona Department of Revenue	4,412.99	UNCOLLECTIBLE
TAX99-1714		Arizona Department of Revenue	3,472.46	UNCOLLECTIBLE
TAX99-1715		Arizona Department of Revenue	2,137.97	UNCOLLECTIBLE
		Arizona Department of Revenue	4,004.28	SETTLEMENT
TAX99-1717		Arizona Department of Revenue	1,490.36	BANKRUPTCY
TAX99-1767		Arizona Department of Revenue	5,136.97	UNCOLLECTIBLE
TAX99-1814		Arizona Department of Revenue	6,473.62	UNCOLLECTIBLE
TAX99-1815		Arizona Department of Revenue	167.00	BANKRUPTCY
TAX99-1852		Arizona Department of Revenue	45.87	BANKRUPTCY
TAX99-1864		Arizona Department of Revenue	2,990.59	UNCOLLECTIBLE
TAX99-1871		Arizona Department of Revenue	2,710.72	UNCOLLECTIBLE
TAX99-1872		Arizona Department of Revenue	3,149.00	UNCOLLECTIBLE
TAX99-1874		Arizona Department of Revenue	2,173.84	UNCOLLECTIBLE
TAX99-1875		Arizona Department of Revenue	5,642.51	BANKRUPTCY
TAX99-1960		Anzona Department of Revenue	3,042.51	2,444,01101

OFFICE OF THE ATTORNEY GENERAL AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION Uncollectible Debts Owed to the State that have been referred to CERF For the Fiscal Year Ending June 30, 2000

Case Number	Defendant	Client Agency	Amount	Reason
TAX99-2006		Arizona Department of Revenue	2,589.27	UNCOLLECTIBLE
TAX99-2009		Arizona Department of Revenue	3,595.94	UNCOLLECTIBLE
TAX99-2010		Arizona Department of Revenue	3,313.60	UNCOLLECTIBLE
TAX99-2012		Arizona Department of Revenue	1,432.61	SETTLEMENT
TAX99-2014		Arizona Department of Revenue	16,226.30	SETTLEMENT
TAX99-2015		Arizona Department of Revenue	5,335.64	UNCOLLECTIBLE
TAX99-2072		Arizona Department of Revenue	1,096.84	BANKRUPTCY
TAX99-2082		Arizona Department of Revenue	1,156.37	BANKRUPTCY
TAX99-2137		Arizona Department of Revenue	20,096.94	UNCOLLECTIBLE
ΓΑΧ99-2141		Arizona Department of Revenue	2,284.79	UNCOLLECTIBLE
TAX99-2178		Arizona Department of Revenue	109.00	BANKRUPTCY
TAX99-2190		Arizona Department of Revenue	1,621.03	UNCOLLECTIBLE
AX99-2208		Arizona Department of Revenue	405.00	BANKRUPTCY
AX99-2252		Arizona Department of Revenue	93,525.36	UNCOLLECTIBLE
AX99-2253		Arizona Department of Revenue	18,437.00	UNCOLLECTIBLE
TAX99-2255		Arizona Department of Revenue	2,141.83	UNCOLLECTIBLE
TAX99-2263		Arizona Department of Revenue	199.26	BANKRUPTCY
AX99-2267		Arizona Department of Revenue	3,386.26	UNCOLLECTIBLE
AX99-2268		Arizona Department of Revenue	2,715.32	UNCOLLECTIBLE
AX99-2429		Arizona Department of Revenue	8,532.23	UNCOLLECTIBLE
AX99-2430		Arizona Department of Revenue	5,549.57	UNCOLLECTIBLE
AX99-2436		Arizona Department of Revenue	1,439.25	SETTLEMENT
AX99-2442		Arizona Department of Revenue	5,806.73	UNCOLLECTIBLE
AX99-2443		Arizona Department of Revenue	2,286.64	UNCOLLECTIBLE
AX99-2445		Arizona Department of Revenue	1,962.55	UNCOLLECTIBLE
TAX99-2539		Arizona Department of Revenue	14.00	BANKRUPTCY
TAX99-2548		Arizona Department of Revenue	200.00	BANKRUPTCY
AX99-2724		Arizona Department of Revenue	971.72	UNCOLLECTIBLE
AX99-2735		Arizona Department of Revenue	5,806.73	UNCOLLECTIBLE
AX99-2737		Arizona Department of Revenue	2,437.92	UNCOLLECTIBLE
AX99-2742		Arizona Department of Revenue	1,154.48	UNCOLLECTIBLE
AX99-2748		Arizona Department of Revenue	817.48	UNCOLLECTIBLE
TAX99-2754		Arizona Department of Revenue	1,730.30	UNCOLLECTIBLE
AX99-2778		Arizona Department of Revenue	2,866.00	UNCOLLECTIBLE
TAX99-2787		Arizona Department of Revenue	1,230.44	UNCOLLECTIBLE
TAX99-2788		Arizona Department of Revenue	1,364.27	UNCOLLECTIBLE
AX99-2793		Arizona Department of Revenue	2,517.51	UNCOLLECTIBLE
AX99-2794		Arizona Department of Revenue	808.55	UNCOLLECTIBLE
AX99-2797		Arizona Department of Revenue	2,487.43	UNCOLLECTIBLE
AX99-2798		Arizona Department of Revenue	4,496.16	UNCOLLECTIBLE
TAX99-2799		Arizona Department of Revenue	3,396.34	UNCOLLECTIBLE
ΓAX99-2800		Arizona Department of Revenue	2,708.15	UNCOLLECTIBLE

OFFICE OF THE ATTORNEY GENERAL AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION Uncollectible Debts Owed to the State that have been referred to CERF For the Fiscal Year Ending June 30, 2000

Case Number	Defendant	Client Agency	Amount	Reason
TAX99-2808 TAX99-2817		Arizona Department of Revenue Arizona Department of Revenue	3,309.01 10,327.87	UNCOLLECTIBLE UNCOLLECTIBLE
TAX99-2819		Arizona Department of Revenue	1,226.83	UNCOLLECTIBLE
TAX99-2822		Arizona Department of Revenue	3,133.14	UNCOLLECTIBLE
TAX99-2824		Arizona Department of Revenue	1,282.01	UNCOLLECTIBLE
TAX99-2830		Arizona Department of Revenue	1,264.68	UNCOLLECTIBLE
TAX99-2837		Arizona Department of Revenue	1,242.65	UNCOLLECTIBLE
TAX99-2857		Arizona Department of Revenue	1,130.28	UNCOLLECTIBLE UNCOLLECTIBLE
TAX99-2858		Arizona Department of Revenue	1,196.78	UNCOLLECTIBLE
TAX99-2862		Arizona Department of Revenue	3,644.39 1,087.61	UNCOLLECTIBLE
TAX99-2864		Arizona Department of Revenue	2,862,691.21	UNCOLLECTIBLE
			2,002,091.21	
TAX97-2559	SNYDER, PAUL R. DBA:	Arizona State Banking Department	420.83	UNCOLLECTIBLE
TAX99-1380	COLLECTRITE ONTARIO (SW86) INC	Arizona State Banking Department	5,000.00	UNCOLLECTIBLE
TAX99-1383	RUSSELL, REYNOLDS, & INGRAM, INC	Arizona State Banking Department	35,848.00	UNCOLLECTIBLE
			41,268.83	
TAX99-1933	VANNOY, JUDSON & MARILYN DBA	Arizona State Lottery Commission	22,776.12 22,776.12	UNCOLLECTIBLE
			•	
TAX91-0550	GRAY, CHARLES R.	Arizona State Retirement System	1,316.27	UNCOLLECTIBLE
TAX98-1997	LEYVAS, LEONA	Arizona State Retirement System	1,686.78	UNCOLLECTIBLE
TAX99-1480	LOPEZ, ANGELA	Arizona State Retirement System	723.15	UNCOLLECTIBLE
TAX99-1481	BECERRA, HARRIET	Arizona State Retirement System	512.53	UNCOLLECTIBLE
TAX99-1483	DIAZ, MARY	Arizona State Retirement System	1,185.98	UNCOLLECTIBLE
TAX99-1484	MORGAN, LOLA M.	Arizona State Retirement System	1,097.20	UNCOLLECTIBLE
TAX99-1611	KELCH, JAMES C.	Arizona State Retirement System	336.82	UNCOLLECTIBLE
TAX99-2404	HOUGHTON, ALYCIA	Arizona State Retirement System	1,113.12	UNCOLLECTIBLE
TAX99-2412	BROWN, BONNIE	Arizona State Retirement System	940.36	UNCOLLECTIBLE
TAX99-2413	TOUCHING, NINA	Arizona State Retirement System	717.63	UNCOLLECTIBLE
			9,629.84	
TAX00-0404	ANDERSON, ARNO & PATRICIA	Arizona Veterans Services	5,072.20	UNCOLLECTIBLE
TAX97-2571	GAINES, BOYD L.	Arizona Veterans Services	829.29	UNCOLLECTIBLE
TAX98-2285	LARSON, ROBERT P & STELLA	Arizona Veterans Services	19,776.99	UNCOLLECTIBLE
			25,678.48	
TAX97-3291	GARFIELD, ANN M.	Board of Regents	3,707.33	UNCOLLECTIBLE
TAX99-2764	LESLIE-MARTIN, LAUREL	Board of Regents	8,434.00	UNCOLLECTIBLE
	* ************************************	•	12,141.33	

AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION Uncollectible Debts Owed to the State that have been referred to CERF For the Fiscal Year Ending June 30, 2000

Case Number	Defendant	Client Agency	Amount	Reason
TAX99-0909 TAX99-2306	CHILDES, BRIAN CHARLES & JANE TRUST GUARANTEE CORPORATION	Consumer Protection and Advocacy Consumer Protection and Advocacy	290,653.50 500.00 291,153.50	UNCOLLECTIBLE UNCOLLECTIBLE
TAX97-1102	BARNEY, JERALD DBA:	Department of Corrections	10,864.30 10,864.30	BANKRUPTCY
TAX99-0352	ALL CARE .	Department of Health Services	5,295.00 5,295.00	UNCOLLECTIBLE
TAX99-2310 TAX99-2313 TAX99-2314	WILLIAMS, ROSIE JESSUP, HARRY HEAVLIN, LAURIE	Department of Juvenile Corrections Department of Juvenile Corrections Department of Juvenile Corrections	630.00 600.00 800.00 2,030.00	UNCOLLECTIBLE UNCOLLECTIBLE UNCOLLECTIBLE
TAX94-0580 TAX98-2487 TAX98-2561	BERGS, JOSEPH P & MARILYN F DUARTE, JESUS DBA WARREN, DAVID A DBA	Department of Liquor Licenses and Control Department of Liquor Licenses and Control Department of Liquor Licenses and Control	500.00 1,390.00 615.00 2,505.00	BANKRUPTCY UNCOLLECTIBLE UNCOLLECTIBLE
TAX93-0116	CHALLENGER ENGINE	Department of Weights and Measures	1,170.00 1,170.00	BANKRUPTCY
TAX00-0496 TAX90-0213 TAX95-0502 TAX95-3180 TAX96-0140 TAX97-0893 TAX99-1938	MAXFIELD, JAMES BIGHORSE, DELBERT IRA DAILY, JOHN W COZMA, PETER G. BLUNT, KEVIN J. TARANGO, ROBERT REYES ACKERMAN, JOHN R.	Game and Fish Commission	2,071.33 2,000.00 450.00 450.00 200.00 357.00 1,190.25 6,718.58	UNCOLLECTIBLE UNCOLLECTIBLE UNCOLLECTIBLE UNCOLLECTIBLE UNCOLLECTIBLE UNCOLLECTIBLE
TAX00-0383 TAX00-0412 TAX00-0415 TAX00-0420 TAX00-0434 TAX00-0808 TAX00-0814 TAX00-1007 TAX94-0709 TAX94-0742	INTERIOR DECOR GRAHAM, JACKIE TRI-TECH CONCRETE, INC. ALAWY, TONY DBA VALENTINO, VASILIOUS DBA LONDONOS, ANTONIO DBA CONTOS, GUS & PATRICIA DBA HERMOSILLO, GERMAN DBA FOX, JIM NEPTUNE SERVICES OF NEVADA INC	Industrial Commission of Arizona	500.00 500.00 500.00 500.00 500.00 21,028.04 1,189.78 500.00 70,938.69 43,418.96	UNCOLLECTIBLE

AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION Uncollectible Debts Owed to the State that have been referred to CERF

Case Number	Defendant	Client Agency	Amount	Reason
TAX94-0766	WAYLAND FAMILY CENTERS, INC.	Industrial Commission of Arizona	560.00	BANKRUPTCY
TAX94-0768	OLYMPIC WOODWORKING, INC.	Industrial Commission of Arizona	13,507.34	UNCOLLECTIBLE
TAX94-0773	HURT, WILLIAM	Industrial Commission of Arizona	942.86	UNCOLLECTIBLE
TAX94-1326	RABENSBERG LIPIZZAN RANCH	Industrial Commission of Arizona	7,914.24	PAYMENTS MADE
TAX95-0540	LEAVITT, WILLIAM TROY	Industrial Commission of Arizona	15,183.00	BANKRUPTCY
TAX95-0851	STELLAR VENTURES, INC.	Industrial Commission of Arizona	539.04	UNCOLLECTIBLE
TAX95-0868	CARR, PAUL B. & LANCY	Industrial Commission of Arizona	6,119.36	SETTLEMENT
TAX96-0229	DINASO & SONS CONSTRUCTION CO.	Industrial Commission of Arizona	4,447.78	UNCOLLECTIBLE
TAX96-1167	RENAISSANCE SHUTTERS INC	Industrial Commission of Arizona	420.83	UNCOLLECTIBLE
TAX96-1195	CATALINA ROOFING & SUPPLY CORP	Industrial Commission of Arizona	38,600.00	SETTLEMENT
TAX96-1224	COMPLETE MANAGEMENT SERVICE	Industrial Commission of Arizona	5,815.25	UNCOLLECTIBLE
TAX96-1262	DINASO & SONS CONSTRUCTION CO.	Industrial Commission of Arizona	9,806.79	UNCOLLECTIBLE
TAX96-1300	WICHERT, DONALD P., JR.	Industrial Commission of Arizona	103,795.90	UNCOLLECTIBLE
TAX96-2101	DINASO & SONS CONSTRUCTION CO	Industrial Commission of Arizona	4,447.78	UNCOLLECTIBLE
TAX97-0871	GHOVANLOO, CYRUS DBA:	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX97-0872	GHOVANLOO, CYRUS DBA:	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX97-1422	LABRUTTA, THEODORE DBA:	Industrial Commission of Arizona	550.00	SETTLEMENT
TAX97-1441	CLEMENT, DAVID & PATRICIA DBA	Industrial Commission of Arizona	1,000.00	BANKRUPTCY
TAX97-2207	BLAIR, VALERI & MICHAEL KEITH	Industrial Commission of Arizona	2,859.05	BANKRUPTCY
TAX97-2599	BROWN DERBY ARIZONA, INC. DBA:	Industrial Commission of Arizona	1,373.46	UNCOLLECTIBLE
TAX97-2625	JENSEN BROTHERS CONSTRUCTION I	Industrial Commission of Arizona	635.10	UNCOLLECTIBLE
TAX97-2626	VEGA, OSCAR	Industrial Commission of Arizona	42,791.92	UNCOLLECTIBLE
TAX97-2724	DELAROSA, RUBEN & ELIZABETH	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX97-2823	SENTINEL SHADOWS CONSTRUCTION	Industrial Commission of Arizona	828.10	UNCOLLECTIBLE
TAX97-2895	PORTER, JACKIE DBA J & G	Industrial Commission of Arizona	6,843.27	UNCOLLECTIBLE
TAX98-0149	TAYLOR, KEN & DIXIE LEE DBA	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX98-0150	TAYLOR, KEN & DIXIE LEE DBA	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX98-0176	REDCO CONSTRUCTION, L.L.C.	Industrial Commission of Arizona	54,127.85	UNCOLLECTIBLE
TAX98-0805	MEYER, DANIEL & VICKIE DBA	Industrial Commission of Arizona	2,313.21	SETTLEMENT
TAX98-0806	LEWIS & COMPANY, INC DBA	Industrial Commission of Arizona	2,388.53	UNCOLLECTIBLE
TAX98-0816	ALEXANDER'S RESTAURANT, INC	Industrial Commission of Arizona	42,853.50	UNCOLLECTIBLE
TAX98-0895	NESVIG, SAM & LADELL DBA	Industrial Commission of Arizona	6,010.74	UNCOLLECTIBLE
TAX98-1385	BRUNER MOVING CORPORATION	Industrial Commission of Arizona	1,558.72	PAYMENTS MADE
TAX98-1575	SHILOH FLATS L.L.C	Industrial Commission of Arizona	699.80	UNCOLLECTIBLE
TAX98-1601	GARRIS, DAVID & JANE DOE DBA	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX98-1603	SERVICE FIRST MAINTENANCE	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX98-1683	AMERICAN FAMILY CARE CORP DBA	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX98-1725	THE BILLIARDS, L.L.C	Industrial Commission of Arizona	100.00	SETTLEMENT
TAX98-1760	HINES, JOHN & JANE DOE DBA	Industrial Commission of Arizona	354,275.00	UNCOLLECTIBLE
TAX98-1778	SESAME INN, INC	Industrial Commission of Arizona	0.30	UNCOLLECTIBLE
TAX98-1790	A. PUCHI & SON, INC	Industrial Commission of Arizona	1,730.06	UNCOLLECTIBLE
TAX98-1968	MURRAY, JACK & DEBBIE DBA	Industrial Commission of Arizona	100.00	SETTLEMENT

AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION

Uncollectible Debts Owed to the State that have been referred to CERF For the Fiscal Year Ending June 30, 2000

Case Number	Defendant	Client Agency	Amount	Reason
TAX98-1969	MURRAY, JACK & DEBBIE DBA	Industrial Commission of Arizona	100.00	SETTLEMENT
TAX98-2023	SEMISYSTEMS, INC	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX98-2024	SEMISYSTEMS, INC	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX98-2061	ST JUDE COMMUNITY INC. DBA	Industrial Commission of Arizona	14,619.16	UNCOLLECTIBLE
TAX98-2074	GUNTER, STEPHEN DBA	Industrial Commission of Arizona	200.00	UNCOLLECTIBLE
TAX98-2246	THE CALVIN CORPORATION	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX98-2422	ARC FLASH GORDON WELDING	Industrial Commission of Arizona	32,439.30	UNCOLLECTIBLE
TAX98-2484	LARSEN, ROY & DORA DBA	Industrial Commission of Arizona	4,541.12	SETTLEMENT
TAX99-0205	CLEAR CREEK PINES VOL FIRE DEPT	Industrial Commission of Arizona	70,654.99	UNCOLLECTIBLE
TAX99-0212	EXECUTIVE CONSTRUCTION, INC.	Industrial Commission of Arizona	1,616.32	UNCOLLECTIBLE
TAX99-0245	ARIZONA AQUATICS, INC.	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX99-0481	REDCO CONSTRUCTION, L.L.C.	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX99-0540	REENSTIENA, JOEL	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX99-0541	REENSTIENA, JOEL	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX99-0607	WESTERN PLASMA PRODUCTS	Industrial Commission of Arizona	1,125.00	UNCOLLECTIBLE
TAX99-0631	NEHEMIAH CONTRACTING L.L.C.	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX99-0634	DIAGLE, MARK W.	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX99-0635	DIAGLE, MARK W.	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX99-0740	CORELLA, GINGER & JESUS	Industrial Commission of Arizona	16,442.37	UNCOLLECTIBLE
TAX99-0788	SUN VALLEY HARVEST & PACKING	Industrial Commission of Arizona	1,000.00	UNCOLLECTIBLE
TAX99-0848	ELZY, REYNALDO O.	Industrial Commission of Arizona	3,419.81	UNCOLLECTIBLE
TAX99-1035	DENDER, STANLEY	Industrial Commission of Arizona	705.00	UNCOLLECTIBLE
TAX99-1455	ROGERS, RANDY CECIL	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX99-2291	DENVER DEVELOPMENT, INC.	Industrial Commission of Arizona	2,787.63	UNCOLLECTIBLE
TAX99-2293	SHOWTIME/EMI INC.	Industrial Commission of Arizona	7,787.12	UNCOLLECTIBLE
TAX99-2341	M AND M TIRES	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX99-2476	GRAYHAWK OF AMERICA, INC.	Industrial Commission of Arizona	1,000.00	UNCOLLECTIBLE
TAX99-2485	LIVING COLOR LAND DESIGN, INC.	Industrial Commission of Arizona	878.06	UNCOLLECTIBLE
TAX99-2840	KING, FELTON AND LUWAWLIA	Industrial Commission of Arizona	500.00	UNCOLLECTIBLE
TAX99-2842	GOLDEN WEST MECHANICAL, INC.	Industrial Commission of Arizona	808.47	UNCOLLECTIBLE
TAX99-2843	GOLDEN WEST MECHANICAL, INC.	Industrial Commission of Arizona	775.63	UNCOLLECTIBLE
TAX99-2854	CLUB 151, INC. DBA	Industrial Commission of Arizona	725.50	UNCOLLECTIBLE
TAX99-2869	RHB CONTRACTING, INC.	Industrial Commission of Arizona	2,700.00	UNCOLLECTIBLE
TAX99-2880	WENCOR, INC.	Industrial Commission of Arizona	846.65	UNCOLLECTIBLE
			1,050,386.38	
TAX94-0505	GAGNE, RONALD	Insurance Defense Section	1,675.00	UNCOLLECTIBLE
TAX94-1626	BRYFOGLE/TARALDSON	Insurance Defense Section	3,341.75	UNCOLLECTIBLE
TAX94-1640	BONNELL, PAUL H.	Insurance Defense Section	3,928.19	UNCOLLECTIBLE
TAX96-2615	FORE.DAN C./DEANNA L.	Insurance Defense Section	1,169.70	SETTLEMENT
			10,114.64	

OFFICE OF THE ATTORNEY GENERAL AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION Uncollectible Debts Owed to the State that have been referred to CERF For the Fiscal Year Ending June 30, 2000

Case Number	Defendant	Client Agency	Amount	Reason
TAX00-0408	DONAHUE, KRISTINE	Northern Arizona University	6,420.37	UNCOLLECTIBLE
TAX00-0409	BRENNAN, TIMOTHY	Northern Arizona University	15,176.76	UNCOLLECTIBLE
TAX00-0535	ATENE, VONNIE	Northern Arizona University	1,525.80	UNCOLLECTIBLE
TAX00-0537	HOLLISTER, JOHNNY PAUL	Northern Arizona University	7,479.44	UNCOLLECTIBLE
TAX00-1592	BEGISHE JR., SAMPSON	Northern Arizona University	4,254.81	UNCOLLECTIBLE
TAX91-2511	JOHANSON, KAREN DALE	Northern Arizona University	1,012.12	SETTLEMENT
TAX92-0896	DUNLAP, LARRY DONNELL	Northern Arizona University	1,547.16	UNCOLLECTIBLE
TAX92-1808	HICKEY, GREGORY LYLE	Northern Arizona University	3,630.09	UNCOLLECTIBLE
TAX92-2828	LUNBERY, JUDITH ANN	Northern Arizona University	6,080.73	PAYMENTS MADE
TAX92-2829	BARNETT, ANNA LISA VALDEZ	Northern Arizona University	2,719.76	UNCOLLECTIBLE
TAX93-0068	CRANDALL, TONI MICKEEN	Northern Arizona University	5,345.82	UNCOLLECTIBLE
TAX93-0082	FREENY, BENNETT R.	Northern Arizona University	1,103.46	UNCOLLECTIBLE
TAX93-1251	LEON, FRANCIS DANA	Northern Arizona University	1,529.23	UNCOLLECTIBLE
TAX93-1320	BENENSKY, JOHN ANDREW JR.	Northern Arizona University	920.23	UNCOLLECTIBLE
TAX94-2328	HALL, TRACY TERRILL	Northern Arizona University	15,542.78	UNCOLLECTIBLE
TAX95-2944	SZALKOWSKI-HAM, MARILYN L.	Northern Arizona University	7,782.16	UNCOLLECTIBLE
TAX98-0524	PRENTICE, DANIEL M.	Northern Arizona University	3,904.05	UNCOLLECTIBLE
TAX98-0526	HANEY, JOSEPH	Northern Arizona University	2,025.71	UNCOLLECTIBLE
TAX98-1908	TAYLOR, JEFFREY D	Northern Arizona University	7,322.02	UNCOLLECTIBLE
TAX98-2156	FLUCH, JASON	Northern Arizona University	3,696.22	UNCOLLECTIBLE
TAX98-2948	UGALDE, MARK	Northern Arizona University	10,517.05	UNCOLLECTIBLE
TAX99-0388	PAPKE, LEROY	Northern Arizona University	6,167.78	UNCOLLECTIBLE
TAX99-0438	KILGORE, SEAN PATRICK	Northern Arizona University	1,969.39	UNCOLLECTIBLE
TAX99-0650	TSOSIE, EVANGELINE	Northern Arizona University	3,099.04	UNCOLLECTIBLE
TAX99-0664	HARVEY, VIOLET	Northern Arizona University	3,886.00	UNCOLLECTIBLE
TAX99-0665	EWING, CAROL	Northern Arizona University	17,663.42	UNCOLLECTIBLE
TAX99-0669	VANDERVEN, SHARLA JEAN	Northern Arizona University	5,335.11	UNCOLLECTIBLE
TAX99-0792	SEMPLE, ROBERT	Northern Arizona University	1,819.41	UNCOLLECTIBLE
TAX99-0998	KIMBALL, STEPHEN	Northern Arizona University	2,197.25	UNCOLLECTIBLE
TAX99-1336	WILSON, CORINTHIA D.	Northern Arizona University	715.70	UNCOLLECTIBLE
TAX99-1340	BOSMAN, THERESA RAE	Northern Arizona University	2,633.90	UNCOLLECTIBLE
TAX99-1342	DOVEY, JAMES FRANCIS	Northern Arizona University	1,467.30	UNCOLLECTIBLE
TAX99-1373	EDISON, LEOLA DALE	Northern Arizona University	1,010.61	UNCOLLECTIBLE
TAX99-1374	BOCHINCLONNY, KATHRYN J.	Northern Arizona University	2,175.77	UNCOLLECTIBLE
TAX99-1403	GUAJARDO, STEPHANIE L.	Northern Arizona University	3,655.01	UNCOLLECTIBLE
TAX99-1404	HUBBELL, MARVELL PETERSON	Northern Arizona University	2,989.97	UNCOLLECTIBLE
TAX99-1405	ALLEN, ROBERT LOUIS	Northern Arizona University	579.61	UNCOLLECTIBLE
TAX99-1457	CHAPMAN, MICHAEL	Northern Arizona University	3,079.13	UNCOLLECTIBLE
TAX99-1683	PAINTER, JAMES L. JR	Northern Arizona University	1,772.12	UNCOLLECTIBLE
TAX99-1891	KELDERHAUS-MAJORS, LENA	Northern Arizona University	2,173.84	UNCOLLECTIBLE
TAX99-2388	HOBBS, MATHEW JOEL	Northern Arizona University	844.12	UNCOLLECTIBLE
	WILLIAMS, STEVEN MARSHAL	Northern Arizona University	2,150.16	UNCOLLECTIBLE

AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION

Uncollectible Debts Owed to the State that have been referred to CERF For the Fiscal Year Ending June 30, 2000

				Reason
			176,920.41	
TAX00-0181 T	AYLOR, SCOTT RAY & KAREN ANN	Real Estate Department	39,999.94	BANKRUPTCY
	AY, DALE & VIVIAN OSBERG	Real Estate Department	31,873.97	UNCOLLECTIBLE
	ROCTOR, R. WAYNE	Real Estate Department	25,000.00	UNCOLLECTIBLE
TAX97-0022 M	IC CARTHY, RETTA JEAN	Real Estate Department	5,000.00	UNCOLLECTIBLE
	IUNSAKER, CLYDE E. , JR.	Real Estate Department	939.00	UNCOLLECTIBLE
TAX99-1899 H	IEGI, MARTIN AND LAND INVESTMENT	Real Estate Department	4,364.95	UNCOLLECTIBLE
			107,177.86	
TAX00-0105 H	IIGHTOWER CONSTRUCTION A.C.C.	Registrar of Contractors	17,400.00	UNCOLLECTIBLE
TAX00-0182 S	TERN, RICHARD MARCUS	Registrar of Contractors	2,543.00	UNCOLLECTIBLE
TAX00-0403 H	IABERMAN ROOFING, INC. DBA	Registrar of Contractors	2,986.00	UNCOLLECTIBLE
TAX00-0497 P	H AIR CONDITIONING INC	Registrar of Contractors	10,761.50	UNCOLLECTIBLE
TAX00-0499 A	AA SUPERSTITION MECHANICAL	Registrar of Contractors	10,208.03	UNCOLLECTIBLE
TAX00-0518 R	OCKER T ENTERPRISES INC	Registrar of Contractors	20,000.00	UNCOLLECTIBLE
TAX00-0529 B	RIMMER, DAVID O	Registrar of Contractors	1,000.00	UNCOLLECTIBLE
TAX00-0565 W	VATERFORD HOMES, INC.	Registrar of Contractors	1,829.26	UNCOLLECTIBLE
TAX00-0566 D	RURY BROTHERS ROOFING, INC.	Registrar of Contractors	3,608.92	UNCOLLECTIBLE
TAX00-0569 J	ACKSON, JAMES EARNEST DBA	Registrar of Contractors	5,772.45	UNCOLLECTIBLE
TAX00-0570 L	AURSHELL CONSTRUCTION CO, INC	Registrar of Contractors	35,000.00	UNCOLLECTIBLE
TAX00-0680 S	EYMOUR, RANDALL KENT DBA	Registrar of Contractors	10,234.50	UNCOLLECTIBLE
TAX00-0800 C	COUNTRY HOME BUILDERS, INC.	Registrar of Contractors	60,000.00	UNCOLLECTIBLE
TAX00-0988 U	INIQUE CUSTOM POOLS, INC.	Registrar of Contractors	6,125.00	UNCOLLECTIBLE
TAX00-0990 R	RUA ASSOCIATES, INC DBA	Registrar of Contractors	47,754.16	UNCOLLECTIBLE
TAX00-1114 L	C CONSTRUCTION & DEVELOPMENT	Registrar of Contractors	41,074.00	UNCOLLECTIBLE
TAX00-1201 C	CONSTRUCTION U.S.A. INC DBA	Registrar of Contractors	5,927.68	UNCOLLECTIBLE
TAX92-1967 C	CARNS, FLOYD / CONSUMERS ROOFING	Registrar of Contractors	18,106.62	BANKRUPTCY
TAX93-0362 R	ROLOW, GERALD FRANCIS	Registrar of Contractors	8,392.00	BANKRUPTCY
TAX93-1143 S	LIDE MOUNTAIN CONSTRUCTION	Registrar of Contractors	42,782.90	UNCOLLECTIBLE
TAX93-1257 W	VHEELER, LEWIS L. & MARIE	Registrar of Contractors	4,371.50	UNCOLLECTIBLE
TAX93-1287 A	RGENZIANO, VINCENT C. DBA	Registrar of Contractors	13,458.00	UNCOLLECTIBLE
TAX93-1299 M	MARSH, DOUGLAS ALAN DBA	Registrar of Contractors	4,600.00	UNCOLLECTIBLE
TAX93-1342 O	OVERBY, JOHN	Registrar of Contractors	1,522.39	BANKRUPTCY
TAX93-1416 H	IUNTER, JOHN ROBERT DBA	Registrar of Contractors	5,120.50	BANKRUPTCY
TAX93-1519 G	GRANILLO, C./RODRIGUEZ, O. DBA	Registrar of Contractors	18,729.81	PAYMENTS MADE
TAX94-0080 S	TAFFORD, JEFFERY/HAROLD/JUDY	Registrar of Contractors	12,041.82	BANKRUPTCY
TAX94-0226 W	VULF, RONALD DENNIS	Registrar of Contractors	1,147.85	UNCOLLECTIBLE
TAX94-0317 M	MILLER, CHRISTOPHER	Registrar of Contractors	6,129.94	UNCOLLECTIBLE
TAX94-0491 W	VARNER, THOMAS JAMES	Registrar of Contractors	15,694.00	UNCOLLECTIBLE
	SOLIS, TIMOTHY LEE & YOLANDA R	Registrar of Contractors	4,850.00	BANKRUPTCY
TAX94-0669 C	CASA INVESTMENTS, LTD	Registrar of Contractors	10,017.90	UNCOLLECTIBLE

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AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION Uncollectible Debts Owed to the State that have been referred to CERF

Case Number	Defendant	Client Agency	Amount	Reason
TAX94-1617	GARRISON, MELVIN E & SHARON E	Registrar of Contractors	10,682.47	UNCOLLECTIBLE
TAX94-2228	KAPLAN, ROBERT S	Registrar of Contractors	10,750.00	UNCOLLECTIBLE
TAX94-2319	STATT, PHILLIP J./P J S CUSTOM	Registrar of Contractors	33,770.18	BANKRUPTCY
TAX95-1245	GREENUP, NORMAN REID	Registrar of Contractors	40,000.00	UNCOLLECTIBLE
TAX95-2208	JAGNEAUX, STEVE PAUL	Registrar of Contractors	11,769.28	UNCOLLECTIBLE
TAX95-2968	PARRA, ROBERT DBA	Registrar of Contractors	40,976.11	PAYMENTS MADE
TAX95-3647	KILLION, PATRICK SCOTT DBA	Registrar of Contractors	30,562.44	BANKRUPTCY
TAX95-3688	CONNOR, TIMOTHY JAMES DBA:	Registrar of Contractors	18,077.58	UNCOLLECTIBLE
TAX96-0708	TANK, MICHAEL E & TERRY I	Registrar of Contractors	25,367.97	BANKRUPTCY
TAX96-0827	KENNEDY, THOMAS JOHN DBA:	Registrar of Contractors	19,850.00	PAYMENTS MADE
TAX96-0845	WISSINGER, WAYNE B & PEGGY E	Registrar of Contractors	7,093.98	BANKRUPTCY
TAX96-1047	MARTINEZ, JOHNNY	Registrar of Contractors	3,407.33	UNCOLLECTIBLE
TAX96-1172	FIBERFLEX INC.	Registrar of Contractors	19,846.86	BANKRUPTCY
TAX96-1789	HOLME, ROGER GORDON DBA:	Registrar of Contractors	4,600.00	BANKRUPTCY
TAX96-2111	LOTUS HOMES	Registrar of Contractors	52,152.66	BANKRUPTCY
TAX96-2121	CONNOR, TIMOTHY JAMES	Registrar of Contractors	2,900.00	UNCOLLECTIBLE
TAX96-2140	NOR KAN DEVELOPMENT SERVICES	Registrar of Contractors	5,652.00	UNCOLLECTIBLE
TAX96-2463	TIBSHRAENY, GARY	Registrar of Contractors	53,438.46	BANKRUPTCY
TAX97-0118	TAYLOR, ALFRED SONNY DBA	Registrar of Contractors	2,500.00	UNCOLLECTIBLE
TAX97-0121	MASON, JAMES DONALD / SUZANNE	Registrar of Contractors	6,845.00	BANKRUPTCY
TAX97-0543	MURRELL, ALAN R	Registrar of Contractors	26,104.66	BANKRUPTCY
TAX97-0749	MOCK, CLINTON CHARLES DBA:	Registrar of Contractors	19,244.67	BANKRUPTCY
TAX97-0759	TIBSHRAENY, GARY DBA:	Registrar of Contractors	922.05	BANKRUPTCY
TAX97-1064	HIATT, MURRAY JAMES DBA	Registrar of Contractors	1,961.49	SETTLEMENT
TAX97-1070	DIAMOND STAR HOMES INC	Registrar of Contractors	93,617.75	BANKRUPTCY
TAX97-1073	GIBBONS, CHRISTOPHER THOMAS	Registrar of Contractors	500.00	UNCOLLECTIBLE
TAX97-1597	MOCK, CLINTON CHARLES DBA:	Registrar of Contractors	19,514.67	BANKRUPTCY
TAYO7 4500	TRAVES THOMAS IOUN	Registrar of Contractors	10,224.47	BANKRUPTCY / PAYMENTS MADE
TAX97-1599	TRAVIS, THOMAS JOHN	Registrar of Contractors	22,066.18	UNCOLLECTIBLE
TAX97-1645	CARRIZOSA, MIKE MONTES DBA:	Registrar of Contractors	6,376.25	BANKRUPTCY
TAX97-1830	DIAMOND STAR HOMES, INC.	Registrar of Contractors	1,500.00	UNCOLLECTIBLE
TAX97-2287	STANLEY, NICOLE DANELLE DBA:	Registrar of Contractors	14,983.33	UNCOLLECTIBLE
TAX97-2642	WILSON, TIMOTHY JACOB DBA:	Registrar of Contractors	3,179.71	UNCOLLECTIBLE
TAX98-0608	BROWN, LARRY DAVID DBA	Registrar of Contractors Registrar of Contractors	12,802.13	UNCOLLECTIBLE
TAX98-0633	THERMAL CONTROL STRUCTURES LLC	Registrar of Contractors Registrar of Contractors	26,662.64	PAYMENTS MADE
TAX98-0670	MILLER, DAVID CLARENCE DBA		7,003.44	UNCOLLECTIBLE
TAX98-0724	WEATHERGUARD ROOFING COMPANY	Registrar of Contractors	1,305.40	BANKRUPTCY
TAX98-0758	MOCK, CLINTON CHARLES DBA	Registrar of Contractors	635.34	UNCOLLECTIBLE
TAX98-0927	TRACO CONSTRUCTION, INC	Registrar of Contractors	77.50	BANKRUPTCY
TAX98-1275	DEASE, THOMAS CLIFFORD DBA	Registrar of Contractors Registrar of Contractors	5,000.00	UNCOLLECTIBLE
TAX98-2223	PENNINGTON DANIEL G DBA	Registral of Contractors	5,000.00	SHOOLLEOTIBLE

OFFICE OF THE ATTORNEY GENERAL AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION Uncollectible Debts Owed to the State that have been referred to CERF For the Fiscal Year Ending June 30, 2000

TAX98-2886 ARCHER, IRVIN ROBERT DBA Registrar of Contractors 20,000.00 BANRRUPTCY TAX98-2614 TUTRONE, GARY JOHN N DBA Registrar of Contractors 20,000.00 UNCOLLECTIB TAX98-2624 TUTRONE, GARY JOHN N DBA Registrar of Contractors 20,000.00 UNCOLLECTIB TAX98-2624 TUTRONE, GARY JOHN N DBA Registrar of Contractors 20,000.00 UNCOLLECTIB TAX99-0001 AIRE SOUTHWEST, INC. Registrar of Contractors 6,883.00 UNCOLLECTIB TAX99-0184 BIACKHAWK CONSTRUCTION, INC. Registrar of Contractors 3,510.30 UNCOLLECTIB TAX99-0189 BRECTO, BRIAN DAVID Registrar of Contractors 1,000.00 SETTLEMENT TAX99-0412 VILLAGOMEZ, ISABEL & VALENTINE Registrar of Contractors 8,046.37 BANKRUPTCY TAX99-0469 BRECTO, BRIAN DAVID Registrar of Contractors 900.00 SETTLEMENT TAX99-0589 HT S BUILDERS, INC. Registrar of Contractors 900.00 SETTLEMENT TAX99-0703 OUITSCHREIBER, JAMES CLIFFORD Registrar of Contractors 1,561.86 UNCOLLECTIB TAX99-0779 WELLS, DANIEL CLINTON Registrar of Contractors 1,561.86 UNCOLLECTIB TAX99-0779 WELLS, DANIEL CLINTON Registrar of Contractors 5,295.71 BANKRUPTCY TAX99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors 1,500.00 UNCOLLECTIB TAX99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors 1,500.00 BANKRUPTCY TAX99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors 1,500.00 BANKRUPTCY TAX99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors 1,500.00 BANKRUPTCY TAX99-1078 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 1,500.00 BANKRUPTCY TAX99-1079 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 1,597.06 SETTLEMENT TAX99-1079 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 1,597.00 SETTLEMENT TAX99-1079 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 1,597.00 SETTLEMENT TAX99-1079 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 1,597.00 JUNCOLLECTIB TAX99-1108 LEE ANN MALEC,	Case Number	Defendant	Client Agency	Amount	Reason
TAX88-2364 BELL, GREGORY S DBA Registrar of Contractors 3,174.33 UNCOLLECTIBI TAX88-2624 TUTRONE, GARY JOHN JR DBA Registrar of Contractors 93.40 UNCOLLECTIBI TAX89-2621 BRICK CONSTRUCTION CO., INC. Registrar of Contractors 20,000.00 UNCOLLECTIBI TAX99-0001 AIRE SOUTHWEST, INC. Registrar of Contractors 6,583.00 UNCOLLECTIBI TAX99-0184 BRECTO, BRIAN DAVID Registrar of Contractors 1,000.00 SETTLEMENT TAX99-0469 BRECTO, BRIAN DAVID Registrar of Contractors 900.00 SETTLEMENT TAX99-0469 BRECTO, BRIAN DAVID Registrar of Contractors 900.00 SETTLEMENT TAX99-0469 BRECTO, BRIAN DAVID Registrar of Contractors 23,442.36 UNCOLLECTIB TAX99-04703 QUITTSCHREIBER, JAMES CLIFFORD Registrar of Contractors 1,581.86 UNCOLLECTIB TAX99-0727 WELLS, DANIEL CLINTON Registrar of Contractors 1,500.00 BANKRUPTCY TAX99-0930 JACQUEZ, ANDRES P. DBA Registrar of Contractors 15,000.00 BANKRUPTCY	TAX98-2228	PRESCOTT VALLEY ROOFING CO	Registrar of Contractors	5,800.00	UNCOLLECTIBLE
TAX98-2514 TUTRONE, GARY JOHN JR DBA Registrar of Contractors 20,000.00 UNCOLLECTIB TAX98-2921 BRIICK CONSTRUCTION CO., INC. Registrar of Contractors 20,000.00 UNCOLLECTIB TAX99-0001 AIRE SOUTHWEST, INC. Registrar of Contractors 3,510.90 UNCOLLECTIB TAX99-0189 BIACKHAWK CONSTRUCTION, INC. Registrar of Contractors 3,510.90 UNCOLLECTIB TAX99-0189 BIACKHAWK CONSTRUCTION, INC. Registrar of Contractors 3,510.90 UNCOLLECTIB TAX99-0189 BIACKHAWK CONSTRUCTION, INC. Registrar of Contractors 3,510.90 UNCOLLECTIB TAX99-0459 BIACCTO, BRIAN DAVID Registrar of Contractors 8,046.37 BANKRUPTCY TAX99-0459 BRECTO, BRIAN DAVID Registrar of Contractors 900.00 SETTLEMENT TAX99-0598 H T S BUILDERS, INC. Registrar of Contractors 23,442.36 UNCOLLECTIB TAX99-0707 BUSHELL, DAVID ALAN Registrar of Contractors 11,581.86 UNCOLLECTIB TAX99-0707 BUSHELL, DAVID ALAN Registrar of Contractors 1,580.00 UNCOLLECTIB TAX99-0727 BUSHELL, DAVID ALAN Registrar of Contractors 1,500.00 UNCOLLECTIB TAX99-0726 GORMAN, MICHAEL PATRICK DBA Registrar of Contractors 1,500.00 UNCOLLECTIB TAX99-0730 JACQUEZ, ANDRES P. DBA Registrar of Contractors 5,000.00 UNCOLLECTIB TAX99-1018 LEE ANN MALEC, INC. Registrar of Contractors 5,000.00 UNCOLLECTIB TAX99-107 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 9,805.00 UNCOLLECTIB TAX99-107 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 9,805.00 UNCOLLECTIB TAX99-107 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 9,805.00 UNCOLLECTIB TAX99-108 LOLLIS, WILLIAM Registrar of Contractors 9,805.00 UNCOLLECTIB TAX99-1114 THETEN, ELDON H. DBA Registrar of Contractors 9,905.00 UNCOLLECTIB TAX99-1114 YBARRA, CHARLE M. Registrar of Contractors 9,905.00 UNCOLLECTIB TAX99-1114 YBARRA, CHARLE M. Registrar of Contractors 1,979.74 UNCOLLECTIB TAX99-1186 RIMER, STANLEY ENVELOPMENT OF REGISTER OF CO		ARCHER, IRVIN ROBERT DBA	Registrar of Contractors		UNCOLLECTIBLE
TAX89-2624 TUTRONE, GARY JOHN JR DBA Registrar of Contractors 934.00 UNCCLLECTIB TAX99-0001 AIRE SOUTHWEST, INC. Registrar of Contractors 6,583.00 UNCCLLECTIB TAX99-0104 AIRE SOUTHWEST, INC. Registrar of Contractors 3,510.90 UNCCLLECTIB TAX99-0189 BRECTO, BRIAN DAVID Registrar of Contractors 1,000.00 SETTLEMENT TAX99-0412 YILLAGOMEZ, ISABEL & VALENTINE Registrar of Contractors 900.00 SETTLEMENT TAX99-0469 BRECTO, BRIAN DAVID Registrar of Contractors 900.00 SETTLEMENT TAX99-0469 BRECTO, BRIAN DAVID Registrar of Contractors 23,442.36 UNCOLLECTIB TAX99-0703 QUITTSCHREIBER, JAMES CLIFFORD Registrar of Contractors 5,295.71 UNCOLLECTIB TAX99-0727 BUSHELL, DAVID ALAN Registrar of Contractors 5,295.71 BANKRUPTCY TAX99-0728 GORMAN, MICHAEL PATRICK DBA Registrar of Contractors 15,000.00 BANKRUPTCY TAX99-0729 VELLS, DANIBEL CLINTON Registrar of Contractors 15,000.00 BANKRUPTCY	TAX98-2514	BELL, GREGORY S DBA	Registrar of Contractors	20,000.00	
TAX89-2021 BRICK CONSTRUCTION CO., INC. Registrar of Contractors 20,000.00 UNCCLLECTIB TAX99-0104 AIRE SOUTHWEST, INC. Registrar of Contractors 3,510.90 UNCCLLECTIB TAX99-0184 BLACKHAWK CONSTRUCTION, INC. Registrar of Contractors 3,510.90 UNCCLLECTIB TAX99-0412 VILLAGOMEZ, ISABEL & VALENTINE Registrar of Contractors 90.00 SETTLEMENT TAX99-0419 BRECTO, BRIAN DAVID Registrar of Contractors 900.00 SETTLEMENT TAX99-0419 BRECTO, BRIAN DAVID Registrar of Contractors 900.00 SETTLEMENT TAX99-0469 H T S BUILDERS, INC. Registrar of Contractors 900.00 SETTLEMENT TAX99-0730 QUITTSCHREIBER, JAMES CLIFFORD Registrar of Contractors 11,581.86 UNCOLLECTIB TAX99-0729 WELLS, DANIEL CLINTON Registrar of Contractors 15,000.00 UNCOLLECTIB TAX99-0266 GORMAN, MICHAEL PATRICK DBA Registrar of Contractors 15,000.00 UNCOLLECTIB TAX99-0107 JACQUEZ, ANDRES P. DBA Registrar of Contractors 19,000.00 UNCOLLECTIB <t< td=""><td></td><td></td><td>Registrar of Contractors</td><td>934.00</td><td>UNCOLLECTIBLE</td></t<>			Registrar of Contractors	934.00	UNCOLLECTIBLE
TAX99-0011 AIRE SOUTHWEST, INC. Registrar of Contractors 6,583.00 UNCCLLECTIB TAX99-0369 BRECTO, BRIAN DAVID Registrar of Contractors 1,000.00 SETTLEMENT TAX99-0469 BRECTO, BRIAN DAVID Registrar of Contractors 8,046.37 BANKRUPTCY TAX99-0469 BRECTO, BRIAN DAVID Registrar of Contractors 900.00 SETTLEMENT TAX99-0598 H T S BUILDERS, INC. Registrar of Contractors 23,442.36 UNCOLLECTIB TAX99-0703 QUITTSCHREIBER, JAMES CLIFFORD Registrar of Contractors 11,581.86 UNCOLLECTIB TAX99-0727 WELLS, DANIEL CLINTON Registrar of Contractors 5,295.71 BANKRUPTCY TAX99-0926 GORMAN, MICHAEL PATRICK DBA Registrar of Contractors 15,000.00 UNCOLLECTIB TAX99-1018 LEE ANN MALEC, INC. Registrar of Contractors 19,495.10 BANKRUPTCY TAX99-1076 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 19,495.10 BANKRUPTCY TAX99-1076 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 15,997.00 UNCOLLECTIB			Registrar of Contractors		UNCOLLECTIBLE
TAX99-0184 BLACKHAWK CONSTRUCTION, INC. TAX99-0412 VILLAGOMEZ, ISABEL & VALENTINE TAX99-0412 VILLAGOMEZ, ISABEL & VALENTINE TAX99-0419 BRECTO, BRIAN DAVID Registrar of Contractors RAY99-0598 H T S BUILDERS, INC. Registrar of Contractors RAY99-0703 QUITTSCHREIBER, JAMES CLIFFORD Registrar of Contractors RAY99-0703 QUITTSCHREIBER, JAMES CLIFFORD Registrar of Contractors RAY99-0729 BUSELL, DAVID ALAN Registrar of Contractors RAY99-0729 WELLS, DANIEL CLINTON Registrar of Contractors RAY99-0729 WELLS, DANIEL CLINTON Registrar of Contractors RAY99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors RAY99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors RAY99-1018 LEE ANN MALEC, INC. Registrar of Contractors RAY99-1018 JENNY B'S, INC. Registrar of Contractors RAY99-1016 JENNY B'S, INC. Registrar of Contractors RAY99-1076 J G. CONSTRUCTION CO, INC. Registrar of Contractors RAY99-1081 LEE ANN MALEC, INC. Registrar of Contractors RAY99-1083 LEE ANN MALEC, INC. Registrar of Contractors RAY99-1084 LEE ANN MALEC, INC. Registrar of Contractors RAY99-1089 PRESTIGE INDUSTRIES CORP. Registrar of Contractors RAY99-1099 PRESTIGE INDUSTRIES CORP. Registrar of Contractors RAY99-1099 REGION RANDY & BYERLY, VINCE Registrar of Contractors RAY99-1112 TIETJENS, ELDON H. DBA Registrar of Contractors Registrar of Contractors RAY99-1186 RIMER, STANLEY ERNEST DBA Registrar of Contractors RAY99-1187 RAYBO-1188 RIMER, STANLEY ERNEST DBA Registrar of Contractors RAY99-1189 RIMER, STANLEY ERNEST DBA Registrar of Contractors RAY99-1189 RIMER, STANLEY ERNEST DBA Registrar of Contractors RAY99-1189 RIMER, STANLEY ERNEST DBA Registrar of Contractors RAY99-1399 CASPER, JIM D. DBA CASPER F Registrar of Contractors RAY99-1399 CONTRACTION, INC. Registrar of Contractors RAY99-1399 RAYBO-1402 SUMMERT HOMES, INC. Registrar of Contractors RAY99-1399 CASPER, JIM D. DBA CASPER F Re			Registrar of Contractors		UNCOLLECTIBLE
TAX99-0412 VILLAGOMEZ, ISABEL & VALENTINE Registrar of Contractors 90.00 SETTLEMENT TAX99-0469 BRECTO, BRIAN DAVID Registrar of Contractors 90.00 SETTLEMENT TAX99-073 QUITTSCHREIBER, JAMES CLIFFORD Registrar of Contractors 11,581.86 UNCOLLECTIBE TAX99-073 QUITTSCHREIBER, JAMES CLIFFORD Registrar of Contractors 15,295.71 BANKRUPTCY TAX99-0729 WELLS, DANIEL CLINTON Registrar of Contractors 1,500.00 UNCOLLECTIBE TAX99-0729 WELLS, DANIEL CLINTON Registrar of Contractors 15,000.00 BANKRUPTCY UNCOLLECTIBE TAX99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors 15,000.00 BANKRUPTCY DAVID DAV		BLACKHAWK CONSTRUCTION, INC.	Registrar of Contractors	3,510.90	UNCOLLECTIBLE
TAX99-0469 BRECTO, BRIAN DAVID Registrar of Contractors 900.00 SETTLEMENT TAX99-0598 H T S BUILDERS, INC. Registrar of Contractors 23,442.36 UNCOLLECTIB TAX99-0703 QUITTSCHREIBER, JAMES CLIFFORD Registrar of Contractors 11,581.86 UNCOLLECTIB TAX99-0727 BUSHELL, DAVID ALAN Registrar of Contractors 5,295.71 BANKRUPTCY TAX99-0729 WELLS, DANIEL CLINTON Registrar of Contractors 15,000.00 UNCOLLECTIB TAX99-0926 GORMAN, MICHAEL PATRICK DBA Registrar of Contractors 15,000.00 UNCOLLECTIB TAX99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors 500.00 UNCOLLECTIB TAX99-1018 LEE ANN MALEC, INC. Registrar of Contractors 19,495.10 BANKRUPTCY TAX99-1065 JENNY PS, INC. Registrar of Contractors 15,967.06 SETTLEMENT TAX99-1077 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 15,967.06 SETTLEMENT TAX99-1083 LEE ANN MALEC, INC. Registrar of Contractors 4,044.23 UNCOLLECTIB TAX99	TAX99-0369	BRECTO, BRIAN DAVID	Registrar of Contractors		
TAX99-0469 BRECTO, BRIAN DAVID Registrar of Contractors 900.00 SETTLEMENT TAX99-0703 QUITTSCHREIBER, JAMES CLIFFORD Registrar of Contractors 11,861.86 UNCOLLECTIB TAX99-0727 BUSHELL, DAVID ALAN Registrar of Contractors 5,295.71 BANKRUPTCY TAX99-0729 WELLS, DANIEL CLINTON Registrar of Contractors 1,500.00 UNCOLLECTIB TAX99-0926 GORMAN, MICHAEL PATRICK DBA Registrar of Contractors 15,000.00 UNCOLLECTIB TAX99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors 500.00 UNCOLLECTIB TAX99-1018 LEE ANN MALEC, INC. Registrar of Contractors 19,495.10 BANKRUPTCY TAX99-1070 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 15,907.06 SETTLEMENT TAX99-1077 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 19,495.10 UNCOLLECTIB TAX99-1089 LOLLIS, WILLIAM A. Registrar of Contractors 4,044.23 UNCOLLECTIB TAX99-1089 LOLLIS, WILLIAM A. Registrar of Contractors 6,990.72 UNCOLLECTIB		VILLAGOMEZ, ISABEL & VALENTINE	Registrar of Contractors	8,046.37	BANKRUPTCY
TAX99-0703 QUITTSCHREIBER, JAMES CLIFFORD Registrar of Contractors 5,295.71 BUSHELL, DAVID ALAN Registrar of Contractors 5,295.71 BUSHELL, DAVID ALAN Registrar of Contractors 1,500.00 UNCOLLECTIB TAX99-0729 WELLS, DANIEL CLINTON Registrar of Contractors 1,500.00 UNCOLLECTIB TAX99-0926 GORMAN, MICHAEL PATRICK DBA Registrar of Contractors 500.00 UNCOLLECTIB TAX99-0926 JACQUEZ, ANDRES P. DBA Registrar of Contractors 500.00 UNCOLLECTIB TAX99-1018 LEE ANN MALEC, INC. Registrar of Contractors 7,480.35 UNCOLLECTIB TAX99-1065 JENNY B'S, INC. Registrar of Contractors 15,967.06 SETTLEMENT TAX99-1077 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 9,805.00 UNCOLLECTIB TAX99-1083 LEE ANN MALEC, INC. Registrar of Contractors 9,805.00 UNCOLLECTIB TAX99-1083 LEE ANN MALEC, INC. Registrar of Contractors 9,805.00 UNCOLLECTIB TAX99-1089 PRESTIGE INDUSTRIES CORP. Registrar of Contractors 2,328.29 UNCOLLECTIB TAX99-1109 PRESTIGE INDUSTRIES CORP. Registrar of Contractors 6,990.72 UNCOLLECTIB TAX99-1112 TIETJENS, ELDON H. DBA Registrar of Contractors 15,167.01 UNCOLLECTIB TAX99-1114 YBARRA, CHARLIE M. Registrar of Contractors 15,167.01 UNCOLLECTIB TAX99-1114 YBARRA, CHARLIE M. Registrar of Contractors 1,279.47 UNCOLLECTIB TAX99-1166 ARIZONA METAL SYSTEMS, INC. Registrar of Contractors 1,279.47 UNCOLLECTIB TAX99-1166 RIMER, STANLEY ERNEST DBA Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1196 COWAN, JAMES WILLIAM DBA Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1198 COWAN, JAMES WILLIAM DBA Registrar of Contractors 9,486.00 UNCOLLECTIB TAX99-1399 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 12,308.00 UNCOLLECTIB TAX99-1399 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 2,456.561 BANKRUPTCY 10,409-1399 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 1,456.51 UNCOLLECTIB TAX99-1399 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 2,456.50 UNCOLLECTIB TAX99-1442 SOUTHWESTERN LOG HOMES, INC. Registrar of Contractors 2,456.50 UNCOLLECTIB TAX99-1442 SOUTHWESTERN LOG HOMES, INC. Registrar of Contractors			Registrar of Contractors	900.00	SETTLEMENT
TAX99-0703 QUITTSCHREIBER, JAMES CLIFFORD Registrar of Contractors 5,295.71 BUSHELL, DAVID ALAN Registrar of Contractors 5,295.71 BANKRUPTCY TAX99-0729 WELLS, DANIEL CLINTON Registrar of Contractors 1,500.00 UNCOLLECTIB TAX99-0926 GORMAN, MICHAEL PATRICK DBA Registrar of Contractors 15,000.00 BANKRUPTCY TAX99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors 500.00 UNCOLLECTIB TAX99-1018 LEE ANN MALEC, INC. Registrar of Contractors 19,495.10 BANKRUPTCY TAX99-1065 JENNY B'S, INC. Registrar of Contractors 7,480.35 UNCOLLECTIB TAX99-1077 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 9,805.00 UNCOLLECTIB TAX99-1077 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 9,805.00 UNCOLLECTIB TAX99-1083 LEE ANN MALEC, INC. Registrar of Contractors 4,044.23 UNCOLLECTIB TAX99-1089 PRESTIGE INDUSTRIES CORP. Registrar of Contractors 2,328.29 UNCOLLECTIB TAX99-1109 PRESTIGE INDUSTRIES CORP. Registrar of Contractors 15,167.01 UNCOLLECTIB TAX99-1112 TIETJENS, ELDON H. DBA Registrar of Contractors 1,279.47 UNCOLLECTIB TAX99-1144 YBARRA, CHARLIE M. Registrar of Contractors 1,279.47 UNCOLLECTIB TAX99-1166 ARIZONA METAL SYSTEMS, INC. Registrar of Contractors 1,279.47 UNCOLLECTIB TAX99-1166 RIMER, STANLEY ERNEST DBA Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1166 ARIZONA METAL SYSTEMS, INC. Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1166 RIMER, STANLEY ERNEST DBA Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1166 RIMER, STANLEY ERNEST DBA Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1196 COWAN, JAMES WILLIAM DBA Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1196 COWAN, JAMES WILLIAM DBA Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1196 COWAN, JAMES WILLIAM DBA Registrar of Contractors 1,958.00 UNCOLLECTIB TAX99-1196 COWAN, JAMES WILLIAM DBA Registrar of Contractors 1,958.00 UNCOLLECTIB TAX99-1399 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 1,2308.00 UNCOLLECTIB TAX99-1399 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 1,2308.00 UNCOLLECTIB TAX99-1491 JESSBAILEY DE	TAX99-0598	HTS BUILDERS, INC.	Registrar of Contractors	•	UNCOLLECTIBLE
TAX99-0727 BUSHELL, DAVID ALAN Registrar of Contractors 1,500.00 UNCOLLECTIBE GORMAN, MICHAEL PATRICK DBA Registrar of Contractors 1,500.00 BANKRUPTCY TAX99-0926 GORMAN, MICHAEL PATRICK DBA Registrar of Contractors 15,000.00 BANKRUPTCY TAX99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors 500.00 UNCOLLECTIBE TAX99-1065 JENNY BYS, INC. Registrar of Contractors 19,495.10 BANKRUPTCY TAX99-1065 JENNY BYS, INC. Registrar of Contractors 19,495.10 BANKRUPTCY TAX99-1070 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 15,967.06 SETTLEMENT TAX99-1071 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 9,805.00 UNCOLLECTIBE TAX99-1083 LEE ANN MALEC, INC. Registrar of Contractors 9,805.00 UNCOLLECTIBE TAX99-1084 LOLLIS, WILLIAM A. Registrar of Contractors 12,328.29 UNCOLLECTIBE TAX99-1099 PESTIGE INDUSTRIES CORP. Registrar of Contractors 12,328.29 UNCOLLECTIBE TAX99-1112 TIETJENS, ELDON H. DBA Registrar of Contractors 15,167.01 UNCOLLECTIBE TAX99-1144 YBARRA, CHARLIE M. Registrar of Contractors 12,298.00 UNCOLLECTIBE TAX99-1146 ARIZONA METAL SYSTEMS, INC. Registrar of Contractors 1,279.47 UNCOLLECTIBE TAX99-1166 RIZONA METAL SYSTEMS, INC. Registrar of Contractors 1,957.34 UNCOLLECTIBE TAX99-1166 ARIZONA METAL SYSTEMS, INC. Registrar of Contractors 10,928.75 UNCOLLECTIBE TAX99-1196 COWAN, JAMES WILLIAM DBA Registrar of Contractors 10,928.75 UNCOLLECTIBE TAX99-1288 HAMMETT HOMES, INC. Registrar of Contractors 10,928.75 UNCOLLECTIBE TAX99-1289 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 12,308.00 UNCOLLECTIBE TAX99-1399 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 2,495.00 UNCOLLECTIBE TAX99-1491 DASPERSON MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,495.00 UNCOLLECTIBE TAX99-1402 SOUTHWESTERN LOG HOMES, INC. Registrar of Contractors 2,495.00 UNCOLLECTIBE TAX99-1404 BERRY, BILLY GENE Registrar of Contractors 2,495.00 UNCOLLECTIBE TAX99-1404 DASPER, JIM D. DBA CASPER F Registrar of Contractors 2,495.00 UNCOLLECTIBE TAX99-14491 JESSBAILEY DEVELOPMENT CO. LLC TAX99-1401 JESSBAILEY DEVELOPMENT CO		QUITTSCHREIBER, JAMES CLIFFORD	Registrar of Contractors	11,581.86	UNCOLLECTIBLE
TAX99-0729 WELLS, DANIEL CLINTON Registrar of Contractors 15,000.00 UNCOLLECTIES TAX99-0926 GORMAN, MICHAEL PATRICK DBA Registrar of Contractors 15,000.00 UNCOLLECTIES TAX99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors 500.00 UNCOLLECTIES TAX99-1018 LEE ANN MALEC, INC. Registrar of Contractors 7,480.35 UNCOLLECTIES TAX99-1076 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 15,967.06 SETTLEMENT TAX99-1077 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 9,805.00 UNCOLLECTIES TAX99-1083 LEE ANN MALEC, INC. Registrar of Contractors 9,805.00 UNCOLLECTIES TAX99-1089 LOLLIS, WILLIAM A. Registrar of Contractors 2,232.29 UNCOLLECTIES TAX99-1089 PRESTIGE INDUSTRIES CORP. Registrar of Contractors 6,990.72 UNCOLLECTIES TAX99-1112 TIETJENS, ELDON H. DBA Registrar of Contractors 15,157.01 UNCOLLECTIES TAX99-1144 YBARRA, CHARLIE M. Registrar of Contractors 1,279.47 UNCOLLECTIES TAX99-1144 YBARRA, CHARLIE M. Registrar of Contractors 1,279.47 UNCOLLECTIES TAX99-1166 ARIZONA METAL SYSTEMS, INC. Registrar of Contractors 1,957.34 UNCOLLECTIES TAX99-1168 RIMER, STANLEY ERNEST DBA Registrar of Contractors 1,957.34 UNCOLLECTIES TAX99-1166 COWAN, JAMES WILLIAM DBA Registrar of Contractors 1,957.34 UNCOLLECTIES TAX99-1186 RIMER, STANLEY ERNEST DBA Registrar of Contractors 1,957.34 UNCOLLECTIES TAX99-1196 COWAN, JAMES WILLIAM DBA Registrar of Contractors 1,957.34 UNCOLLECTIES TAX99-1298 RHINE ROOFINO, INC. Registrar of Contractors 9,486.00 UNCOLLECTIES TAX99-1298 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 12,308.00 UNCOLLECTIES TAX99-1298 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 2,495.00 UNCOLLECTIES TAX99-1480 MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,495.00 UNCOLLECTIES TAX99-1480 MOUNTAIN CLIMATE, INC. Registrar of Contractors 3,273.07 UNCOLLECTIES TAX99-1481 BERRY, BILLY GENE Registrar of Contractors 3,273.07 UNCOLLECTIES TAX99-1481 BERRY, BILLY GENE Registrar of Contractors 1,281.00 UNCOLLECTIES TAX99-1481 BERRY, BILLY GENE REGISTER OF CONTRACTORS 1,280.00 UNCOLLECTIES TAX99-1491 JESS			Registrar of Contractors	5,295.71	BANKRUPTCY
TAX99-0926 GORMAN, MICHAEL PATRICK DBA Registrar of Contractors 500.00 UNCOLLECTIB TAX99-1018 LEE ANN MALEC, INC. Registrar of Contractors 19,495.10 BANKRUPTCY TAX99-1065 JENNY B'S, INC. Registrar of Contractors 15,967.06 SETTLEMENT TAX99-1076 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 15,967.06 SETTLEMENT TAX99-1087 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 9,805.00 UNCOLLECTIB TAX99-1083 LEE ANN MALEC, INC. Registrar of Contractors 4,044.23 UNCOLLECTIB TAX99-1089 LOLLIS, WILLIAM A. Registrar of Contractors 2,328.29 UNCOLLECTIB TAX99-1019 PRESTIGE INDUSTRIES CORP. Registrar of Contractors 6,990.72 UNCOLLECTIB TAX99-1112 TIETJENS, ELDON H. DBA Registrar of Contractors 15,167.01 UNCOLLECTIB TAX99-1144 YBARRA, CHARLIE M. Registrar of Contractors 1,279.47 UNCOLLECTIB TAX99-1166 RIZONA METAL SYSTEMS, INC. Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1168 RIMER, STANLEY ERNEST DBA Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1168 RIMER, STANLEY ERNEST DBA Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1168 RIMER, STANLEY ERNEST DBA Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1288 HAMMETT HOMES, INC. Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1289 RHINE ROOFING, INC. Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1289 RHINE ROOFING, INC. Registrar of Contractors 1,957.34 UNCOLLECTIB TAX99-1398 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 1,950.00 UNCOLLECTIB TAX99-1398 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 1,950.00 UNCOLLECTIB TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,495.00 UNCOLLECTIB TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,495.00 UNCOLLECTIB TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 1,565.61 BANKRUPTCY TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 1,520.00 UNCOLLECTIB TAX99-1409 JESSBAILEY DEVELOPMENT CO. LLC. Registrar of Contractors 1,520.00 UNCOLLECTIB TAX99-1409 JESSBAILEY DEVELOPMENT CO. LLC. Registrar of Contractors 1,520.00 UNCOLLECTIB TAX99-1409 JESSBAIL			Registrar of Contractors	1,500.00	UNCOLLECTIBLE
TAX99-0940 JACQUEZ, ANDRES P. DBA Registrar of Contractors 19,495.10 BANKRUPTCY TAX99-1018 LEE ANN MALEC, INC. Registrar of Contractors 19,495.10 LEE ANN MALEC, INC. Registrar of Contractors 7,480.35 UNCOLLECTIE TAX99-1076 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 15,967.06 SETTLEMENT TAX99-1077 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 9,805.00 UNCOLLECTIE TAX99-1089 LOLLIS, WILLIAM A. Registrar of Contractors 4,044.23 UNCOLLECTIE TAX99-1089 LOLLIS, WILLIAM A. Registrar of Contractors 6,990.72 UNCOLLECTIE TAX99-1099 PRESTIGE INDUSTRIES CORP. Registrar of Contractors 15,167.01 UNCOLLECTIE TAX99-1112 TIETJENS, ELDON H. DBA Registrar of Contractors 15,167.01 UNCOLLECTIE TAX99-1114 YBARRA, CHARLIE M. Registrar of Contractors 1,279.47 UNCOLLECTIE TAX99-1166 ARIZONA METAL SYSTEMS, INC. Registrar of Contractors 1,957.34 UNCOLLECTIE TAX99-1168 RIMER, STANLEY ERNEST DBA Registrar of Contractors 10,928.75 UNCOLLECTIE TAX99-1180 COWAN, JAMES WILLIAM DBA Registrar of Contractors 7,934.00 UNCOLLECTIE TAX99-1288 HAMMETT HOMES, INC. Registrar of Contractors 9,486.00 UNCOLLECTIE TAX99-1289 PHINE ROOFING, INC. Registrar of Contractors 12,208.00 UNCOLLECTIE TAX99-1398 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 12,308.00 UNCOLLECTIE TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 12,308.00 UNCOLLECTIE TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 12,308.00 UNCOLLECTIE TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,499.00 UNCOLLECTIE TAX99-1408 DA CASPER, JIM D. DBA CASPER PRESTAR REGISTRAR OF Contractors 2,499.00 UNCOLLECTIE TAX99-1408 BERRY, BILLY GENE REGISTRAR OF Contractors 2,499.00 UNCOLLECTIE TAX99-1408 BERRY, BILLY GENE REGISTRAR OF Contractors 3,273.07 UNCOLLECTIE TAX99-1401 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 1,821.02 UNCOLLECTIE TAX99-1401 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 1,821.02 UNCOLLECTIE TAX99-1401 JESSBAILEY DEVELOPMENT CO. LLC			Registrar of Contractors	15,000.00	BANKRUPTCY
TAX99-1018 LEE ANN MALEC, INC. Registrar of Contractors 7,480.35 JENNY BYS, INC. Registrar of Contractors 7,480.35 UNCOLLECTIES 7,489-1076 J. G. CONSTRUCTION CO., INC. Registrar of Contractors 15,967.06 SETTLEMENT TAX99-1077 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors 9,805.00 UNCOLLECTIES 7AX99-1083 LEE ANN MALEC, INC. Registrar of Contractors 4,044.23 UNCOLLECTIES 7AX99-1089 LOLLIS, WILLIAM A. Registrar of Contractors 2,328.29 UNCOLLECTIES 7AX99-1099 PRESTIGE INDUSTRIES CORP. Registrar of Contractors 6,990.72 UNCOLLECTIES 7AX99-1112 TIETJENS, ELDON H. DBA Registrar of Contractors 15,167.01 UNCOLLECTIES 7AX99-1114 PPERSON, RANDY & BYERLY, VINCE Registrar of Contractors 15,167.01 UNCOLLECTIES 7AX99-1114 YBARRA, CHARLIE M. Registrar of Contractors 1,279.47 UNCOLLECTIES 7AX99-1166 ARIZONA METAL SYSTEMS, INC. Registrar of Contractors 1,957.34 UNCOLLECTIES 7AX99-1168 RIMER, STANLEY ERNEST DBA Registrar of Contractors 1,957.34 UNCOLLECTIES 7AX99-1168 RIMER, STANLEY ERNEST DBA Registrar of Contractors 10,928.75 UNCOLLECTIES 7AX99-1289 RHINE ROOFING, INC. Registrar of Contractors 9,486.00 UNCOLLECTIES 7AX99-1289 RHINE ROOFING, INC. Registrar of Contractors 9,486.00 UNCOLLECTIES 7AX99-1398 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 12,308.00 UNCOLLECTIES 7AX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 12,308.00 UNCOLLECTIES 7AX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,495.00 UNCOLLECTIES 7AX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,495.00 UNCOLLECTIES 7AX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 3,273.07 UNCOLLECTIES 7AX99-1409 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 1,821.02 UNCOLLECTIES 7AX99-1409 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 1,821.00 UNCOLLECTIES 7AX99-1409 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 1,821.00 UNCOLLECTIES 7AX99-1409 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 1,821.00 UNCOLLECTIES 7AX99-1409 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 1,821.00 UNC			Registrar of Contractors	500.00	UNCOLLECTIBLE
TAX99-1076 TAX99-1077 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors ANDERSON, PHILLIP EDWARD DBA ANDERSON, PHILLIP EDWARD DBA REGISTRAR OF CONTRACTORS ANDERSON, PHILLIP EDWARD ANDERSON, PHILLIP			Registrar of Contractors	19,495.10	BANKRUPTCY
TAX99-1076 J. G. CONSTRUCTION CO., INC. TAX99-1077 ANDERSON, PHILLIP EDWARD DBA Registrar of Contractors TAX99-1099 PRESTIGE INDUSTRIES CORP. Registrar of Contractors TAX99-1112 TIETJENS, ELDON H. DBA Registrar of Contractors TAX99-1114 PPERSON, RANDY & BYERLY, VINCE Registrar of Contractors TAX99-1144 PBARRA, CHARLIE M. Registrar of Contractors TAX99-1166 ARIZONA METAL SYSTEMS, INC. Registrar of Contractors TAX99-1168 RIMER, STANLEY ERNEST DBA Registrar of Contractors TAX99-1288 HAMMETT HOMES, INC. Registrar of Contractors TAX99-1289 RHINE ROOFING, INC. Registrar of Contractors TAX99-1289 RHINE ROOFING, INC. Registrar of Contractors TAX99-1399 CASPER, JIM D. DBA CASPER F Registrar of Contractors TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors TAX99-1409 TAX99-1409 TAX99-1401 DBA CASPER F Registrar of Contractors 3,223.69 BANKRUPTCY TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 3,273.07 UNCOLLECTIE TAX99-1401 DBA CASPER F Registrar of Contractors 3,273.07 UNCOLLECTIE TAX99-1401 DBA CASPER F Registrar of Contractors 3,273.07 UNCOLLECTIE TAX99-1401 DBA CASPER F Registrar of Contractors 3,273.07 UNCOLLECTIE TAX99-1401 DBA CASPER F Registrar of Contractors 3,273.07 UNCOLLECTIE TAX99-1401 DBA CASPER F Registrar of Contractors 3,273.07 UNCOLLECTIE TAX99-1401 DBA CASPER F Registrar of Contractors 3,273.07 UNCOLLECTIE TAX99-1401 DBA CASPER F Registrar of Contractors 3,273.07 UNCOLLECTIE TAX99-1401 DBA CASPER F Registrar of Contractors 3,273.07 UNCOLLECTIE TAX99-1401 DBA CASPER F Registrar of Contractors 3,273.07 UNCOLLECTIE TAX99-1401 DBA CASPER F Registrar of Contractors 1,821.02 UNCOLLECTIE TAX99-1401 DBA CASPER F Reg	TAX99-1065	JENNY B'S, INC.	Registrar of Contractors		UNCOLLECTIBLE
TAX99-1083 LEE ANN MALEC, INC. TAX99-1089 LOLLIS, WILLIAM A. Registrar of Contractors TAX99-1099 PRESTIGE INDUSTRIES CORP. Registrar of Contractors Registrar of Contractors TAX99-1112 TIETJENS, ELDON H. DBA Registrar of Contractors TAX99-1143 EPPERSON,RANDY & BYERLY, VINCE Registrar of Contractors TAX99-1144 YBARRA, CHARLIE M. Registrar of Contractors TAX99-1166 ARIZONA METAL SYSTEMS, INC. Registrar of Contractors TAX99-1168 RIMER, STANLEY ERNEST DBA Registrar of Contractors TAX99-1196 COWAN, JAMES WILLIAM DBA Registrar of Contractors TAX99-1288 HAMMETT HOMES, INC. Registrar of Contractors TAX99-1289 RHINE ROOFING, INC. Registrar of Contractors Registrar of Contractors TAX99-1399 CASPER, JIM D. DBA CASPER F Registrar of Contractors Registrar of Contractors TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors Registrar of Contractors TAX99-1429 SOUTHWESTERN LOG HOMES, INC. Registrar of Contractors TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors TAX99-1408 KTG LANDSCAPING, INC. Registrar of Contractors TAX99-1409 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors TAX99-1401 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors Registrar o			Registrar of Contractors	•	
TAX99-1083 LEE ANN MALEC, INC. Registrar of Contractors 2,328.29 UNCOLLECTIE TAX99-1099 PRESTIGE INDUSTRIES CORP. Registrar of Contractors 6,990.72 UNCOLLECTIE TAX99-1112 TIETJENS, ELDON H. DBA Registrar of Contractors 15,167.01 UNCOLLECTIE TAX99-1143 EPPERSON,RANDY & BYERLY, VINCE Registrar of Contractors 1,279.47 UNCOLLECTIE TAX99-1144 YBARRA, CHARLIE M. Registrar of Contractors 2,289.00 UNCOLLECTIE TAX99-1166 ARIZONA METAL SYSTEMS, INC. Registrar of Contractors 1,957.34 UNCOLLECTIE TAX99-1168 RIMER, STANLEY ERNEST DBA Registrar of Contractors 1,957.34 UNCOLLECTIE TAX99-1196 COWAN, JAMES WILLIAM DBA Registrar of Contractors 1,928.75 UNCOLLECTIE TAX99-1288 HAMMETT HOMES, INC. Registrar of Contractors 9,486.00 UNCOLLECTIE TAX99-1289 RHINE ROOFING, INC. Registrar of Contractors 3,223.69 BANKRUPTCY TAX99-1398 PHAROAH CONSTRUCTION, INC. Registrar of Contractors 12,308.00 UNCOLLECTIE TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 5,465.61 BANKRUPTCY TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,495.00 UNCOLLECTIE TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,495.00 UNCOLLECTIE TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 3,273.07 UNCOLLECTIE TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,495.00 UNCOLLECTIE TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 3,273.07 UNCOLLECTIE TAX99-1409 BERRY, BILLY GENE Registrar of Contractors 1,821.02 UNCOLLECTIE TAX99-1461 BERRY, BILLY GENE Registrar of Contractors 1,821.02 UNCOLLECTIE TAX99-1491 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 2,7000.00 UNCOLLECTIE TAX99-1491 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 2,7000.00 UNCOLLECTIE TAX99-1491 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 2,7000.00 UNCOLLECTIE TAX99-1491 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 2,7000.00 UNCOLLECTIE	TAX99-1077	ANDERSON, PHILLIP EDWARD DBA	Registrar of Contractors	9,805.00	UNCOLLECTIBLE
TAX99-1099 PRESTIGE INDUSTRIES CORP. TAX99-1112 TIETJENS, ELDON H. DBA Registrar of Contractors 15,167.01 UNCOLLECTIE TAX99-1143 EPPERSON,RANDY & BYERLY, VINCE Registrar of Contractors 1,279.47 UNCOLLECTIE TAX99-1166 ARIZONA METAL SYSTEMS, INC. Registrar of Contractors 1,957.34 UNCOLLECTIE TAX99-1168 RIMER, STANLEY ERNEST DBA Registrar of Contractors 10,928.75 UNCOLLECTIE TAX99-1196 COWAN, JAMES WILLIAM DBA Registrar of Contractors 7,934.00 UNCOLLECTIE TAX99-1288 HAMMETT HOMES, INC. Registrar of Contractors 9,486.00 UNCOLLECTIE TAX99-1289 RHINE ROOFING, INC. Registrar of Contractors 3,223.69 BANKRUPTCY TAX99-1398 CASPER, JIM D. DBA CASPER F Registrar of Contractors 5,465.61 BANKRUPTCY TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,495.00 UNCOLLECTIE TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,495.00 UNCOLLECTIE TAX99-1408 MOUNTAIN CLIMATE, INC. Registrar of Contractors 2,3458.98 UNCOLLECTIE TAX99-1461 BERRY, BILLY GENE Registrar of Contractors 1,821.02 UNCOLLECTIE TAX99-1463 KTG LANDSCAPING, INC. Registrar of Contractors 1,821.02 UNCOLLECTIE TAX99-1491 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 2,000.00 UNCOLLECTIE TAX99-1491 JESSBAILEY DEVELOPMENT CO. LLC Registrar of Contractors 2,000.00 UNCOLLECTIE TAX99-1491 JESSBAILEY DEVELOPMENT CO. LLC	TAX99-1083		Registrar of Contractors		UNCOLLECTIBLE
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TAX99-134/ LARKT DOMINIAN BOILDING ST LOIAL REGISTRAL OF CONTRACTOR		LARRY BURNHAM BUILDING SPECIAL	Registrar of Contractors	3,889.32	UNCOLLECTIBLE
TAX99-1012 MARKIS, JOHN W. DDA Registral of Contractors	TAX99-1612	HARRIS, JOHN M. DBA	Registrar of Contractors		UNCOLLECTIBLE
TAX99-1621 AGUILAR, RICHARD Registrar of Contractors 300.00 UNCOLLECTION OF TAX99-1621 AGUILAR, RICHARD			3		UNCOLLECTIBLE
TAX99-1623 D.J. DESIGNS CORPORATION Registrar of Contractors 1,248.50 UNCOLLECTION	TAX99-1623	D.J. DESIGNS CORPORATION	Registrar of Contractors	1,248.50	UNCOLLECTIBLE

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OFFICE OF THE ATTORNEY GENERAL AGENCY COUNSEL DIVISION, BANKRUPTCY & COLLECTION ENFORCEMENT SECTION Uncollectible Debts Owed to the State that have been referred to CERF

Case Number	Defendant	Client Agency	Amount	Reason
TAX99-1624	J. AND M. HOMES	Registrar of Contractors	13,438.28	BANKRUPTCY
TAX99-1673	COPPER CANYON ENTERPRISES INC.	Registrar of Contractors	20,000.00	UNCOLLECTIBLE
TAX99-1675	STEPHENS, RAY ENTERPRISES INC	Registrar of Contractors	2,175.00	UNCOLLECTIBLE
TAX99-1787	NORTH POINT CUSTOM HOMES LLC	Registrar of Contractors	15,000.00	UNCOLLECTIBLE
TAX99-1792	MOKTARI ELDRIDGE CONSTRUCTION	Registrar of Contractors	2,800.00	UNCOLLECTIBLE
TAX99-1797	AMERICAN ROOFMASTERS, INC	Registrar of Contractors	7,409.98	UNCOLLECTIBLE
TAX99-1798	COLD AS ICE SHEET METAL INC	Registrar of Contractors	513.00	UNCOLLECTIBLE
TAX99-1806	FIBERFLEX INC.	Registrar of Contractors	600.00	UNCOLLECTIBLE
TAX99-1941	SPLASHWORKS L.L.C.	Registrar of Contractors	11,675.65	UNCOLLECTIBLE
TAX99-1945	HAZELETT, HARRY ELWIN	Registrar of Contractors	1,727.60	UNCOLLECTIBLE
TAX99-1948	BUROS, DAVID E.	Registrar of Contractors	17,000.00	BANKRUPTCY
TAX99-1996	HENNIES, MICHAEL ARTHUR	Registrar of Contractors	28,482.48	UNCOLLECTIBLE
TAX99-2136	SPLASH CUSTOM POOLS AND SPAS	Registrar of Contractors	25,369.64	UNCOLLECTIBLE
TAX99-2140	GREEN LEAF LANDSCAPING	Registrar of Contractors	525.00	UNCOLLECTIBLE
TAX99-2197	ON TOP ROOFING, INC.	Registrar of Contractors	26,298.01	UNCOLLECTIBLE
TAX99-2198	DON AND DARLA ENTERPRISES DBA	Registrar of Contractors	1,391.33	UNCOLLECTIBLE
TAX99-2243	RHINE CONSTRUCTION, INC.	Registrar of Contractors	15,250.00	UNCOLLECTIBLE
TAX99-2246	SILVERADO CONSTRUCTION INC.	Registrar of Contractors	46,772.66	UNCOLLECTIBLE
TAX99-2247	SETTER CONSTRUCTION INC.	Registrar of Contractors	7,967.34	UNCOLLECTIBLE
TAX99-2269	AZ TECH LANDSCAPING	Registrar of Contractors	506.09	UNCOLLECTIBLE
TAX99-2304	TIMBERLINE CONSTRUCTION	Registrar of Contractors	2,946.10	UNCOLLECTIBLE
TAX99-2391	SCHEID, WAYNE DAVID	Registrar of Contractors	812.00	UNCOLLECTIBLE
TAX99-2397	RHODY CONSTRUCTION, INC.	Registrar of Contractors	8,800.00	UNCOLLECTIBLE
TAX99-2447	LEOS, GEORGE R. DBA ABI ENTERPRISES	Registrar of Contractors	1,980.17	UNCOLLECTIBLE
TAX99-2705	FERNANDES, STEPHEN SR.	Registrar of Contractors	18,886.00	UNCOLLECTIBLE
TAX99-2758	AZ ROOF MAINTENANCE & WARRANTY	Registrar of Contractors	4,475.91	UNCOLLECTIBLE
TAX99-2766	SPEEDWAY BUILDERS, INC	Registrar of Contractors	15,000.00	UNCOLLECTIBLE
			1,748,320.01	
TAX99-2884	POTTS, TERRY L.	State Land Department	139,827.60	UNCOLLECTIBLE
			139,827.60	
TAX91-2691	MOORE, DANNY W.	Structural Pest Control	240,000.00	UNCOLLECTIBLE
			240,000.00	
		TOTAL	\$ 7,638,412.13	

STATE OF ARIZONA

Joint Legislative Budget Committee

STATE SENATE

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CHAIRMAN 2002
MARSHA ARZBERGER
TIMOTHY S. BEE
RUSSELL W. "RUSTY" BOWERS
JACK A. BROWN
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1716 WEST ADAMS PHOENIX, ARIZONA 85007

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HOUSE OF REPRESENTATIVES

LAURA KNAPEREK CHAIRMAN 2001 CAROLYN S. ALLEN MEG BURTON CAHILL LINDA GRAY STEVE MAY RUSSELL K. PEARCE MARION L. PICKENS CHRISTINE WEASON

DATE: March 30, 2001

TO: Laura Knaperek, Chairman

Members, Joint Legislative Budget Committee

THRU: Richard Stavneak, Director

FROM: Gina Guarascio, Senior Fiscal Analyst

SUBJECT: OFFICE OF THE ATTORNEY GENERAL – REVIEW OF ALLOCATION

OF SETTLEMENT MONIES (GRANT WOODS V. AMERICAN

TOBACCO, INC.)

Request

Pursuant to a footnote in the General Appropriation Act, the Attorney General requests review of the allocation of funds received pursuant to a case settlement.

Recommendation

The JLBC Staff recommends a <u>favorable review</u> of this request. The allocation plan appears to be reasonable and provides for reimbursement of actual expenses.

Analysis

The FY 2000 and FY 2001 General Appropriation Act contains a footnote that requires Joint Legislative Budget Committee review of the allocation or expenditure plan for settlement monies over \$100,000 received by the Attorney General or any other person on behalf of the State of Arizona. In November of 1998, the Attorney General reached a settlement with the tobacco industry in which Arizona will receive about \$2.8 billion over the first 25 years. In addition, the settlement provided for reimbursement of the Attorney General's in-house costs and attorneys' fees, to be paid separately by the tobacco industry. This request deals with the allocation of the attorneys' fees portion of the tobacco settlement.

As part of the tobacco settlement, the National Association of Attorneys' General (NAAG) was designated as the mechanism for review of expenses and determination of payment related to (Continued)

attorneys' fees. NAAG reviewed the expenses submitted by the Attorney General's Office and determined that \$1,160,064 was due to the state for reimbursement of these costs pursuant to the agreement. The Attorney General's Office proposes the following allocation of these monies:

Attorney General		
Consumer Fraud Revolving Fund	\$494,168	
Anti-Trust Revolving Fund	424,452	
Anti-Racketeering Revolving Fund	73,168	
Department of Revenue (DOR)	109,000	
Arizona Health Care Cost Containment System (AHCCCS)	36,525	
Department of Health Services (DHS)	<u>22,750</u>	
TOTAL	\$1,160,064	

The allocations to DOR, AHCCCS, and DHS were based on actual costs paid by these agencies during the course of the tobacco settlement litigation. To determine the allocation among the Attorney General's funds, the Attorney General first reimbursed each fund for actual expenses incurred during the tobacco settlement litigation. The remainder was divided between the Anti-Trust Revolving Fund and the Consumer Fraud Revolving Fund.

The Anti-Trust Revolving Fund is used to support the on-going operations of the Economic Competition Unit of the Attorney General's Office. Attorneys' salaries, however, are excluded by statute from being paid from this fund. The Consumer Fraud Revolving Fund is used to support the Consumer Protection and Advocacy Unit, which reviews and responds to consumer fraud complaints. The fund supports investigators, but as with the Anti-Trust Revolving Fund, the salaries of attorneys may not be paid from this fund.

The lawsuit filed against the tobacco industry by the Attorney General including counts relating to consumer fraud and anti-trust violations of statute. While it is impossible to determine the relative importance of each of these charges in the final settlement reached with the tobacco industry, JLBC Staff believes it is reasonable to assume that the counts relating to consumer fraud and anti-trust violations influenced the final settlement. Therefore, the allocation plan submitted by the Attorney General appears reasonable, and the JLBC Staff recommends a favorable review of the Attorney General's allocation plan for monies received pursuant to the attorneys' fees component of the tobacco settlement.

RS/GG:ck



STATE OF ARIZONA

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February 27, 2001

The Honorable Laura Knaperek Chair, Joint Legislative Budget Committee Arizona House of Representatives 1700 West Washington Phoenix, Arizona 85007

Re:

State of Arizona ex rel. Grant Woods v. American Tobacco, Inc., et al.

Maricopa County Superior Court No. CV96-14769

(CFI96-036)

Dear Representative Knaperek:

This letter will serve as notification that our Office has received reimbursement of fees and expenses on the above referenced litigation as previously discussed in my letter dated November 20, 1998 to Mr. Richard Stavneak, Director of the Joint Legislative Budget Committee. At that time, the amount of reimbursement was unknown. An amount of \$1,160,064 was received from the National Association of Attorneys General for in-house costs and attorneys' fees.

The reimbursement of \$1,160,064 is payable to the following four agencies in various amounts as listed: Office of the Attorney General - \$991,789, Arizona Department of Revenue - \$109,000, Arizona Health Care Cost Containment System (AHCCCS) - \$36,525, and Department of Health Services - \$22,750. The monies for the Office of the Attorney General have been distributed in the following manner: 1) Consumer Fraud Revolving Fund - \$494,168.20, 2) Anti-Trust Revolving Fund - \$424,452.31, and 3) Anti-Racketeering Revolving Fund - Public Advocacy Division - \$73,168.49.

The Honorable Laura Knaperek February 27, 2001 Page 2

If you have any questions about the settlement or the distribution amounts, please contact me at 542-7667.

Sincerely,

Tom Prose

Chief Assistant Attorney General

c: Hon. Ruth Solomon, Arizona State Senate, Vice Chair Richard Stavneak, JLBC Tom Betlach, OSPB Gina Guarascio, JLBC Keith Fallstrom, OSPB

STATE OF ARIZONA

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DATE: April 2, 2001

TO: Representative Laura Knaperek, Chairman

Members, Joint Legislative Budget Committee

FROM: Richard Stavneak, Director

SUBJECT: REPORT ON RECENT AGENCY SUBMISSIONS

Request

The JLBC has received a number of statutorily required reports during the past month. Each report is briefly described below.

Recommendation

The reports are for information only and no Committee action is required. We do not intend to discuss the reports at the JLBC meeting unless a member has a question. If any member knows in advance that they will have questions, we would appreciate knowing that before the meeting so as to ensure the relevant agency is available.

Reports

1) Supreme Court - Report on Criminal Case Processing and Enforcement Improvement Fund and the State Aid to the Courts Fund

The Supreme Court is required to report on the Criminal Case Processing and Enforcement Improvement Fund and the State Aid to the Courts Fund yearly by January 8, 2001. The report includes progress of criminal case processing projects in each Arizona county, as well as the expenditure of the State Aid to the Courts Fund monies for the prior fiscal year. The report also includes an evaluation of statewide court collection efforts for FY 2000. In FY 2000, statewide court revenue collections increased by 2.7% while case filings increased by 1.4%. In the area of restitution, the courts reported an increase in collections by 6.3% from FY 1999 to FY 2000. Lastly, the report identifies three statewide strategic projects to improve court collections: 1) administering the Judicial Collection Enhancement Fund and Traffic Case Processing Fund, 2) working with the Arizona Judicial Enforcement Network to identify "best practices", and 3) developing a section of the Court Order Enforcement Standards manual to highlight the best collection practices from around the state and the nation.

2) Arizona Department of Transportation - Local Transportation Assistance Fund Report

A.R.S. § 28-8103 requires the Arizona Department of Transportation (ADOT) to submit an annual report on the allocation of certain Local Transportation Assistance Fund monies by January 1st of each year. We received ADOT's report on March 14, 2001. ADOT reports that they allocated the statutory maximum of \$18,000,000 from the Local Transportation Assistance Fund in FY 2000 to counties and local governments, including 83% for transit capital and operating projects and 17% for other transportation purposes.

3) Department of Health Services - Report on Tobacco Tax Program Evaluations.

Pursuant to A.R.S. § 36-2907.07, the Department of Health Services (DHS) is required to evaluate the programs funded from the Medically Needy Account of the Tobacco Tax and Health Care Fund and to submit an annual report on these evaluations to the Committee by November 1 of each year. The FY 2000 Annual Report contains evaluations of 17 programs funded from the tobacco tax. DHS reports that since 1996, almost \$139 million has been allocated from the Medically Needy Account to 62 providers. The funds are used for a variety of health care programs, including Primary Care Programs, Health Facilities Construction, Telemedicine, the AIDS Drug Assistance Program, and Behavioral Health Services.

In past years, the JLBC Staff has expressed concerns that, although the annual report has contained detailed data about the programs funded through the Tobacco Tax, it typically has not provided actual evaluations of the effectiveness or outcomes of the programs. The FY 2000 report contains program data and information on utilization for 17 major program areas but does not provide sufficient evaluations of the effectiveness or efficiency of the programs, as required by A.R.S. § 36-2707.07.

Most of the program evaluations focus on the number of clients served and the services utilized but lack information about whether the programs are meeting their stated goals and objectives. Although A.R.S. § 36-2707.07 does require DHS to report information on client demographics and the services offered by each program, the statute also requires the department to estimate "the benefits and effects of providing health care services to persons who cannot afford those services or for whom there would otherwise be no coverage." In many cases, the program's outcomes are measured as the number of services provided rather than how well the programs are meeting the goals of providing services to individuals who have no other sources of health care coverage.

We recognize that, for some programs, the evaluations are limited due to lack of data and incomplete reporting. The report contains recommendations to improve data collection and reporting methods that should make future evaluations more comprehensive. The department has indicated willingness to work with the JLBC Staff to improve future evaluations of the Tobacco Tax programs.

4) Department of Economic Security - Bimonthly Report on Arizona Works.

As the vendor for the state's Arizona Works pilot welfare program, MAXIMUS is required to report bimonthly on Arizona Works. It submitted its latest report on March 15. Total caseloads in Arizona Works decreased 5.4% from July to January; over the same period of time, welfare caseloads in the rest of Maricopa County increased 9.7%. The report also indicates that the contract for the expansion of the pilot into Mohave County, scheduled for January 1, 2001, is still pending.

RS:lm