

STATE OF ARIZONA

Joint Legislative Budget Committee

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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 favorable review 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

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

The JLBC Staff recommends a favorable review of this report.

RS:GG:ck



STATE OF ARIZONA

OFFICE OF THE ATTORNEY GENERAL

JANET NAPOLITANO
ATTORNEY GENERAL

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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

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
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

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
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

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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

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TAX00-0698		Arizona Department of Revenue	1,322.28	UNCOLLECTIBLE
TAX00-0702		Arizona Department of Revenue	1,429.22	UNCOLLECTIBLE
TAX00-0707		Arizona Department of Revenue	1,451.89	UNCOLLECTIBLE
TAX00-0740		Arizona Department of Revenue	10,520.21	BANKRUPTCY
TAX00-0750		Arizona Department of Revenue	1,066.48	UNCOLLECTIBLE
TAX00-0760		Arizona Department of Revenue	735.00	UNCOLLECTIBLE
TAX00-0765		Arizona Department of Revenue	881.88	UNCOLLECTIBLE
TAX00-0768		Arizona Department of Revenue	1,027.96	UNCOLLECTIBLE
TAX00-0774		Arizona Department of Revenue	685.85	UNCOLLECTIBLE
TAX00-0778		Arizona Department of Revenue	948.21	UNCOLLECTIBLE
TAX00-0779		Arizona Department of Revenue	941.12	UNCOLLECTIBLE
TAX00-0781		Arizona Department of Revenue	990.84	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
TAX00-0846		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	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
TAX00-1234		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
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
TAX93-0154		Arizona Department of Revenue	55,799.18	BANKRUPTCY

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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

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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
TAX97-2249		Arizona Department of Revenue	370.00	BANKRUPTCY
TAX97-2346		Arizona Department of Revenue	47,630.23	BANKRUPTCY
TAX97-2351		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
TAX97-2414		Arizona Department of Revenue	2,672.40	UNCOLLECTIBLE
TAX97-2426		Arizona Department of Revenue	4,214.74	UNCOLLECTIBLE

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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

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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
TAX99-1717		Arizona Department of Revenue	4,004.28	SETTLEMENT
TAX99-1767		Arizona Department of Revenue	1,490.36	BANKRUPTCY
TAX99-1814		Arizona Department of Revenue	5,136.97	UNCOLLECTIBLE
TAX99-1815		Arizona Department of Revenue	6,473.62	UNCOLLECTIBLE
TAX99-1852		Arizona Department of Revenue	167.00	BANKRUPTCY
TAX99-1864		Arizona Department of Revenue	45.87	BANKRUPTCY
TAX99-1871		Arizona Department of Revenue	2,990.59	UNCOLLECTIBLE
TAX99-1872		Arizona Department of Revenue	2,710.72	UNCOLLECTIBLE
TAX99-1874		Arizona Department of Revenue	3,149.00	UNCOLLECTIBLE
TAX99-1875		Arizona Department of Revenue	2,173.84	UNCOLLECTIBLE
TAX99-1960		Arizona Department of Revenue	5,642.51	BANKRUPTCY

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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
TAX99-2141		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
TAX99-2208		Arizona Department of Revenue	405.00	BANKRUPTCY
TAX99-2252		Arizona Department of Revenue	93,525.36	UNCOLLECTIBLE
TAX99-2253		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
TAX99-2267		Arizona Department of Revenue	3,386.26	UNCOLLECTIBLE
TAX99-2268		Arizona Department of Revenue	2,715.32	UNCOLLECTIBLE
TAX99-2429		Arizona Department of Revenue	8,532.23	UNCOLLECTIBLE
TAX99-2430		Arizona Department of Revenue	5,549.57	UNCOLLECTIBLE
TAX99-2436		Arizona Department of Revenue	1,439.25	SETTLEMENT
TAX99-2442		Arizona Department of Revenue	5,806.73	UNCOLLECTIBLE
TAX99-2443		Arizona Department of Revenue	2,286.64	UNCOLLECTIBLE
TAX99-2445		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
TAX99-2724		Arizona Department of Revenue	971.72	UNCOLLECTIBLE
TAX99-2735		Arizona Department of Revenue	5,806.73	UNCOLLECTIBLE
TAX99-2737		Arizona Department of Revenue	2,437.92	UNCOLLECTIBLE
TAX99-2742		Arizona Department of Revenue	1,154.48	UNCOLLECTIBLE
TAX99-2748		Arizona Department of Revenue	817.48	UNCOLLECTIBLE
TAX99-2754		Arizona Department of Revenue	1,730.30	UNCOLLECTIBLE
TAX99-2778		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
TAX99-2793		Arizona Department of Revenue	2,517.51	UNCOLLECTIBLE
TAX99-2794		Arizona Department of Revenue	808.55	UNCOLLECTIBLE
TAX99-2797		Arizona Department of Revenue	2,487.43	UNCOLLECTIBLE
TAX99-2798		Arizona Department of Revenue	4,496.16	UNCOLLECTIBLE
TAX99-2799		Arizona Department of Revenue	3,396.34	UNCOLLECTIBLE
TAX99-2800		Arizona Department of Revenue	2,708.15	UNCOLLECTIBLE

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TAX99-2808		Arizona Department of Revenue	3,309.01	UNCOLLECTIBLE
TAX99-2817		Arizona Department of Revenue	10,327.87	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
TAX99-2858		Arizona Department of Revenue	1,196.78	UNCOLLECTIBLE
TAX99-2862		Arizona Department of Revenue	3,644.39	UNCOLLECTIBLE
TAX99-2864		Arizona Department of Revenue	1,087.61	UNCOLLECTIBLE
			2,862,691.21	
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	UNCOLLECTIBLE
			22,776.12	
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	

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

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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	RABENBERG 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

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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	

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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
TAX99-2407	WILLIAMS, STEVEN MARSHAL	Northern Arizona University	2,150.16	UNCOLLECTIBLE

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Case Number	Defendant	Client Agency	Amount	Reason
			176,920.41	
TAX00-0181	TAYLOR, SCOTT RAY & KAREN ANN	Real Estate Department	39,999.94	BANKRUPTCY
TAX00-1073	RAY, DALE & VIVIAN OSBERG	Real Estate Department	31,873.97	UNCOLLECTIBLE
TAX94-1218	PROCTOR, R. WAYNE	Real Estate Department	25,000.00	UNCOLLECTIBLE
TAX97-0022	MC CARTHY, RETTA JEAN	Real Estate Department	5,000.00	UNCOLLECTIBLE
TAX99-0924	HUNSAKER, CLYDE E. , JR.	Real Estate Department	939.00	UNCOLLECTIBLE
TAX99-1899	HEGI, MARTIN AND LAND INVESTMENT	Real Estate Department	4,364.95	UNCOLLECTIBLE
			107,177.86	
TAX00-0105	HIGHTOWER CONSTRUCTION A.C.C.	Registrar of Contractors	17,400.00	UNCOLLECTIBLE
TAX00-0182	STERN, RICHARD MARCUS	Registrar of Contractors	2,543.00	UNCOLLECTIBLE
TAX00-0403	HABERMAN ROOFING, INC. DBA	Registrar of Contractors	2,986.00	UNCOLLECTIBLE
TAX00-0497	PH AIR CONDITIONING INC	Registrar of Contractors	10,761.50	UNCOLLECTIBLE
TAX00-0499	AAA SUPERSTITION MECHANICAL	Registrar of Contractors	10,208.03	UNCOLLECTIBLE
TAX00-0518	ROCKER T ENTERPRISES INC	Registrar of Contractors	20,000.00	UNCOLLECTIBLE
TAX00-0529	BRIMMER, DAVID O	Registrar of Contractors	1,000.00	UNCOLLECTIBLE
TAX00-0565	WATERFORD HOMES, INC.	Registrar of Contractors	1,829.26	UNCOLLECTIBLE
TAX00-0566	DRURY BROTHERS ROOFING, INC.	Registrar of Contractors	3,608.92	UNCOLLECTIBLE
TAX00-0569	JACKSON, JAMES EARNEST DBA	Registrar of Contractors	5,772.45	UNCOLLECTIBLE
TAX00-0570	LAURSELL CONSTRUCTION CO, INC	Registrar of Contractors	35,000.00	UNCOLLECTIBLE
TAX00-0680	SEYMOUR, RANDALL KENT DBA	Registrar of Contractors	10,234.50	UNCOLLECTIBLE
TAX00-0800	COUNTRY HOME BUILDERS, INC.	Registrar of Contractors	60,000.00	UNCOLLECTIBLE
TAX00-0988	UNIQUE CUSTOM POOLS, INC.	Registrar of Contractors	6,125.00	UNCOLLECTIBLE
TAX00-0990	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	CONSTRUCTION U.S.A. INC DBA	Registrar of Contractors	5,927.68	UNCOLLECTIBLE
TAX92-1967	CARNS, FLOYD / CONSUMERS ROOFING	Registrar of Contractors	18,106.62	BANKRUPTCY
TAX93-0362	ROLOW, GERALD FRANCIS	Registrar of Contractors	8,392.00	BANKRUPTCY
TAX93-1143	SLIDE MOUNTAIN CONSTRUCTION	Registrar of Contractors	42,782.90	UNCOLLECTIBLE
TAX93-1257	WHEELER, LEWIS L. & MARIE	Registrar of Contractors	4,371.50	UNCOLLECTIBLE
TAX93-1287	ARGENZIANO, VINCENT C. DBA	Registrar of Contractors	13,458.00	UNCOLLECTIBLE
TAX93-1299	MARSH, DOUGLAS ALAN DBA	Registrar of Contractors	4,600.00	UNCOLLECTIBLE
TAX93-1342	OVERBY, JOHN	Registrar of Contractors	1,522.39	BANKRUPTCY
TAX93-1416	HUNTER, JOHN ROBERT DBA	Registrar of Contractors	5,120.50	BANKRUPTCY
TAX93-1519	GRANILLO, C./RODRIGUEZ, O. DBA	Registrar of Contractors	18,729.81	PAYMENTS MADE
TAX94-0080	STAFFORD, JEFFERY/HAROLD/JUDY	Registrar of Contractors	12,041.82	BANKRUPTCY
TAX94-0226	WULF, RONALD DENNIS	Registrar of Contractors	1,147.85	UNCOLLECTIBLE
TAX94-0317	MILLER, CHRISTOPHER	Registrar of Contractors	6,129.94	UNCOLLECTIBLE
TAX94-0491	WARNER, THOMAS JAMES	Registrar of Contractors	15,694.00	UNCOLLECTIBLE
TAX94-0552	SOLIS, TIMOTHY LEE & YOLANDA R	Registrar of Contractors	4,850.00	BANKRUPTCY
TAX94-0669	CASA INVESTMENTS, LTD	Registrar of Contractors	10,017.90	UNCOLLECTIBLE

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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
TAX97-1599	TRAVIS, THOMAS JOHN	Registrar of Contractors	10,224.47	BANKRUPTCY / PAYMENTS MADE
TAX97-1645	CARRIZOSA, MIKE MONTES DBA:	Registrar of Contractors	22,066.18	UNCOLLECTIBLE
TAX97-1830	DIAMOND STAR HOMES, INC.	Registrar of Contractors	6,376.25	BANKRUPTCY
TAX97-2287	STANLEY, NICOLE DANELLE DBA:	Registrar of Contractors	1,500.00	UNCOLLECTIBLE
TAX97-2642	WILSON, TIMOTHY JACOB DBA:	Registrar of Contractors	14,983.33	UNCOLLECTIBLE
TAX98-0608	BROWN, LARRY DAVID DBA	Registrar of Contractors	3,179.71	UNCOLLECTIBLE
TAX98-0633	THERMAL CONTROL STRUCTURES LLC	Registrar of Contractors	12,802.13	UNCOLLECTIBLE
TAX98-0670	MILLER, DAVID CLARENCE DBA	Registrar of Contractors	26,662.64	PAYMENTS MADE
TAX98-0724	WEATHERGUARD ROOFING COMPANY	Registrar of Contractors	7,003.44	UNCOLLECTIBLE
TAX98-0758	MOCK, CLINTON CHARLES DBA	Registrar of Contractors	1,305.40	BANKRUPTCY
TAX98-0927	TRACO CONSTRUCTION, INC	Registrar of Contractors	635.34	UNCOLLECTIBLE
TAX98-1275	DEASE, THOMAS CLIFFORD DBA	Registrar of Contractors	77.50	BANKRUPTCY
TAX98-2223	PENNINGTON DANIEL G DBA	Registrar of Contractors	5,000.00	UNCOLLECTIBLE

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Case Number	Defendant	Client Agency	Amount	Reason
TAX98-2228	PRESCOTT VALLEY ROOFING CO	Registrar of Contractors	5,800.00	UNCOLLECTIBLE
TAX98-2386	ARCHER, IRVIN ROBERT DBA	Registrar of Contractors	3,174.33	UNCOLLECTIBLE
TAX98-2514	BELL, GREGORY S DBA	Registrar of Contractors	20,000.00	BANKRUPTCY
TAX98-2624	TUTRONE, GARY JOHN JR DBA	Registrar of Contractors	934.00	UNCOLLECTIBLE
TAX98-2921	BRIICK CONSTRUCTION CO., INC.	Registrar of Contractors	20,000.00	UNCOLLECTIBLE
TAX99-0001	AIRE SOUTHWEST, INC.	Registrar of Contractors	6,583.00	UNCOLLECTIBLE
TAX99-0184	BLACKHAWK CONSTRUCTION, INC.	Registrar of Contractors	3,510.90	UNCOLLECTIBLE
TAX99-0369	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
TAX99-0598	H T S BUILDERS, INC.	Registrar of Contractors	23,442.36	UNCOLLECTIBLE
TAX99-0703	QUITTSCHREIBER, JAMES CLIFFORD	Registrar of Contractors	11,581.86	UNCOLLECTIBLE
TAX99-0727	BUSHELL, DAVID ALAN	Registrar of Contractors	5,295.71	BANKRUPTCY
TAX99-0729	WELLS, DANIEL CLINTON	Registrar of Contractors	1,500.00	UNCOLLECTIBLE
TAX99-0926	GORMAN, MICHAEL PATRICK DBA	Registrar of Contractors	15,000.00	BANKRUPTCY
TAX99-0940	JACQUEZ, ANDRES P. DBA	Registrar of Contractors	500.00	UNCOLLECTIBLE
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	UNCOLLECTIBLE
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	UNCOLLECTIBLE
TAX99-1083	LEE ANN MALEC, INC.	Registrar of Contractors	4,044.23	UNCOLLECTIBLE
TAX99-1089	LOLLIS, WILLIAM A.	Registrar of Contractors	2,328.29	UNCOLLECTIBLE
TAX99-1099	PRESTIGE INDUSTRIES CORP.	Registrar of Contractors	6,990.72	UNCOLLECTIBLE
TAX99-1112	TIETJENS, ELDON H. DBA	Registrar of Contractors	15,167.01	UNCOLLECTIBLE
TAX99-1143	EPPERSON,RANDY & BYERLY, VINCE	Registrar of Contractors	1,279.47	UNCOLLECTIBLE
TAX99-1144	YBARRA, CHARLIE M.	Registrar of Contractors	2,289.00	UNCOLLECTIBLE
TAX99-1166	ARIZONA METAL SYSTEMS, INC.	Registrar of Contractors	1,957.34	UNCOLLECTIBLE
TAX99-1168	RIMER, STANLEY ERNEST DBA	Registrar of Contractors	10,928.75	UNCOLLECTIBLE
TAX99-1196	COWAN, JAMES WILLIAM DBA	Registrar of Contractors	7,934.00	UNCOLLECTIBLE
TAX99-1288	HAMMETT HOMES, INC.	Registrar of Contractors	9,486.00	UNCOLLECTIBLE
TAX99-1289	RHINE ROOFING, INC.	Registrar of Contractors	3,223.69	BANKRUPTCY
TAX99-1398	PHAROAH CONSTRUCTION, INC.	Registrar of Contractors	12,308.00	UNCOLLECTIBLE
TAX99-1399	CASPER, JIM D. DBA CASPER F	Registrar of Contractors	5,465.61	BANKRUPTCY
TAX99-1408	MOUNTAIN CLIMATE, INC.	Registrar of Contractors	2,495.00	UNCOLLECTIBLE
TAX99-1422	SOUTHWESTERN LOG HOMES, INC.	Registrar of Contractors	23,458.98	UNCOLLECTIBLE
TAX99-1461	BERRY, BILLY GENE	Registrar of Contractors	3,273.07	UNCOLLECTIBLE
TAX99-1463	KTG LANDSCAPING, INC.	Registrar of Contractors	1,821.02	UNCOLLECTIBLE
TAX99-1491	JESSBAILEY DEVELOPMENT CO. LLC	Registrar of Contractors	27,000.00	UNCOLLECTIBLE
TAX99-1547	LARRY BURNHAM BUILDING SPECIAL	Registrar of Contractors	3,889.32	UNCOLLECTIBLE
TAX99-1612	HARRIS, JOHN M. DBA	Registrar of Contractors	500.00	UNCOLLECTIBLE
TAX99-1621	AGUILAR, RICHARD	Registrar of Contractors	300.00	UNCOLLECTIBLE
TAX99-1623	D.J. DESIGNS CORPORATION	Registrar of Contractors	1,248.50	UNCOLLECTIBLE

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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
			<u>1,748,320.01</u>	
TAX99-2884	POTTS, TERRY L.	State Land Department	139,827.60	UNCOLLECTIBLE
			<u>139,827.60</u>	
TAX91-2691	MOORE, DANNY W.	Structural Pest Control	240,000.00	UNCOLLECTIBLE
			<u>240,000.00</u>	
		TOTAL	<u>\$ 7,638,412.13</u>	

STATE OF ARIZONA

Joint Legislative Budget Committee

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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 favorable review 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)	22,750
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

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

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,

A handwritten signature in black ink, appearing to read 'T. Prose', with a stylized flourish at the end.

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

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MARION L. PICKENS
CHRISTINE WEASON

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