

TRAINING AND EMPLOYMENT NOTICE	NO. 29-04
	DATE May 6, 2005

TO: STATE WORKFORCE AGENCIES

FROM: CHERYL ATKINSON s/s
Administrator
Office of Workforce Security

SUBJECT: Selected Unemployment Insurance Tax Data from Form ETA 581,
Contribution Operations for the Quarter Ending June 30, 2004

1. Purpose. To provide summary performance data of the State Workforce Agencies' (SWAs) Unemployment Insurance (UI) tax programs and announce the posting of detailed performance data on the Employment and Training Administration's (ETA) Web site for the quarter ending (Q/E) June 30, 2004.
2. References. ET Handbook No. 401, 3rd Edition, Change 12.
3. Background. UI tax program performance data are derived from the ETA 581, Contribution Operations report. Prior to the Q/E 3/31/2004, these reports were distributed as UI Information Bulletins (UIIBs). Beginning with the Q/E 3/31/2004, Training and Employment Notices (TENs) are being used to transmit the data. Interested staff may review the information listed below by accessing the ETA Web site at: <http://wdr.doleta.gov/directives/>, choosing the desired TEN, and clicking on the appropriate hyperlink(s). The previously issued UIIBs will continue to be available at: <http://www.workforcesecurity.doleta.gov/>, under "Advisories."
4. Action. State Administrators are requested to distribute this advisory to appropriate program staff.
5. Inquiries. Inquiries should be directed to the appropriate ETA regional office.
6. Web Site Hyperlinks. Click on the link(s) below to view the desired data.

Analysis	Analysis of ETA 581, Contribution Operations Data, Q/E 06/30/2004
Table 1	Status Determination Promptness, Q/E 06/30/2004
Table 2	Filing Reports – Contributory Employers, Q/E 06/30/2004
Table 3	Filing Reports – Reimbursing Employers, Q/E 06/30/2004
Table 4	Collection Activity (Contributory and Reimbursable Receivables), Q/E 06/30/2004
Table 5	Percent Distribution of Age of Receivables, Q/E 06/30/2004
Table 6	Audit Activity, Q/E 06/30/2004
Table 7	Audit Changes in Total Wages and Contributions, Q/E 06/30/2004

Summary of National Totals Selected Data from State ETA 581 Reports Quarter Ending June 30, 2004

Subject Employers - Nationally

Total Number of Contributory Employers Reported:	7,023,952	¹
Total Number of Reimbursing Employers Reported:	99,154	²
Total of all Liable and Active Employers Reported:	7,123,106	

Status Determination Promptness (Detailed on Table 1)

	<u>Total Number of Determinations</u>	<u>% Completed in 90 Days or Less</u>	<u>% Completed in 180 Days or Less</u>
New Employers	240,432	84.7%	91.7%
Successor Employers	34,527	75.9%	85.1%

Employer Report Filing (Detailed on Tables 2 & 3)

	<u>% Filed Timely</u>	<u>% Secured</u>	<u>% Resolved</u>
Contributory Employers	87.1%	92.3%	97.4%
Reimbursing Employers	88.4%	94.2%	96.8%

Receivables (Detailed on Table 4)
Contributory & Reimbursable Combined

Beginning Balance	\$659,671,779	New Receivables	\$1,119,531,988
Amount Liquidated	\$906,073,895	Declared Uncollectible	\$13,646,485
Removed Due to Age	\$58,993,654	Ending Balance	\$800,489,733

National Audit Activity (Detailed on Tables 6 & 7)

Audits Completed	30,835	Average Hours per Audit	7.0
Large Employer Audits	781	Average Quarters Audited	4.4
Change Audits	12,791	Audit Penetration-Qtr.	0.44% ³

Total Wages Under Reported	\$618,456,406	Contributions Under Reported	\$7,113,279
Total Wages Over Reported	\$188,411,182	Contributions Over Reported	\$1,951,073
Gross Change	\$806,867,588	Gross Change	\$9,064,352
Employees Misclassified as Independent Contractors Discovered in Audits:			35,356

¹ Total does not include the Virgin Islands (estimated to have about 5,000 contributing employers).

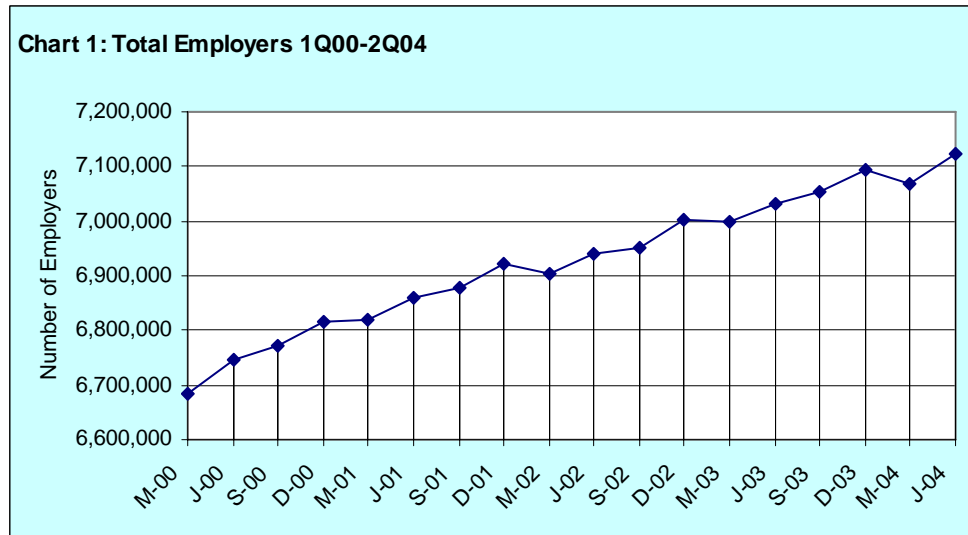
² Total does not include the Virgin Islands (estimated to have about 100 reimbursing employers).

³ In order to be on target for completing the national objective, 0.50% should have been completed. The audit objective for C/Y 2004 is computed by taking 2.0% of the contributing employers counted on 9/30/2003.

Analysis of ETA 581, Contribution Operations Data - Quarter Ending 06/30/2004

Subject Employers

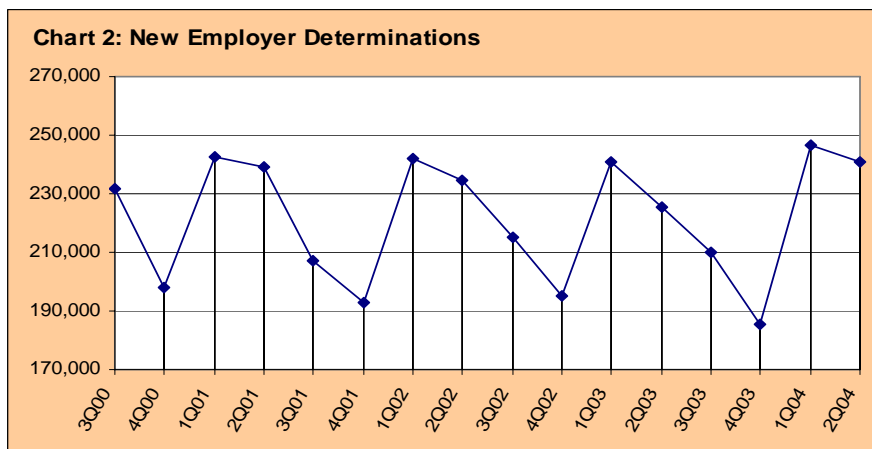
During the Q/E June 30, 2004, the number of employers subject to state unemployment compensation laws rose to 7,123,106, an increase of 56,379 over the Q/E March 31, 2004, and an increase of 92,848 over the Q/E June 30, 2003. The steady growth shown on Chart 1 typically pauses during the March quarter; then continues through the last three quarters of the year.



States reporting the most growth for the quarter were: California 27,904, Florida 10,989, Michigan 2,160 and Virginia 1,212. Nine states reported declines for the quarter led by Washington 3,763, Ohio 1,609, New Jersey 1,378, and Indiana 1,134. The totals include data from all 50 states, the District of Columbia and Puerto Rico. The Virgin Islands, with approximately 5,100 employers, has not reported data for this quarter.

Status Determination Promptness

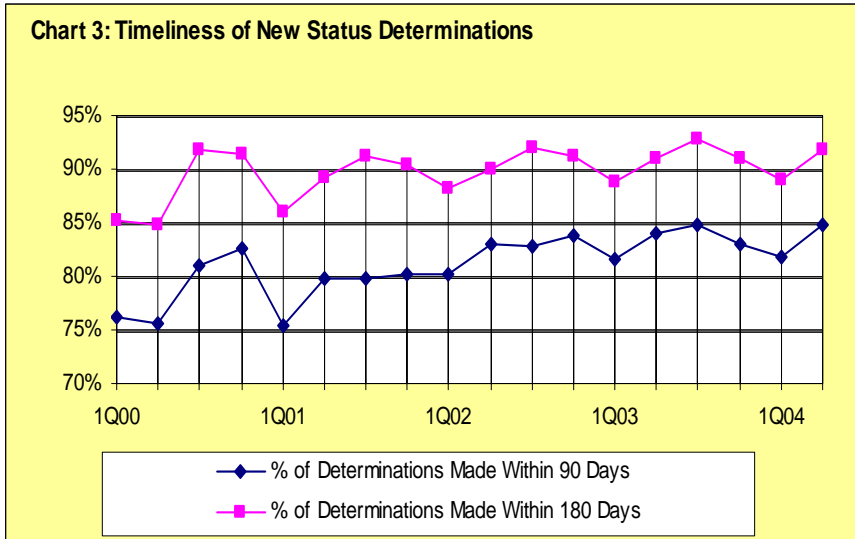
Status determinations establishing liability for new employers totaled 240,732, of which 84.7% were completed within 90 days or less from the end of the quarter in which the employer first became liable. As shown on Chart 2, the quarterly totals follow a predictable trend each year. Workload for 2004 is increasing over the previous three years as shown on Chart 2.



Nationwide 15,193 more determinations were made in the second quarter of 2004 than in the second quarter of 2003.

The promptness rate for new liability determinations increased from 81.7% in the first quarter 2004 to 84.7% for the second quarter 2004. However, 5,619 fewer determinations of new

liability were made in the second quarter. The lower workload may have helped the states improve their percentage of timely determinations. The quarterly percentages of determinations completed within the 90 and 180 day timeframes are shown graphically on chart 3.

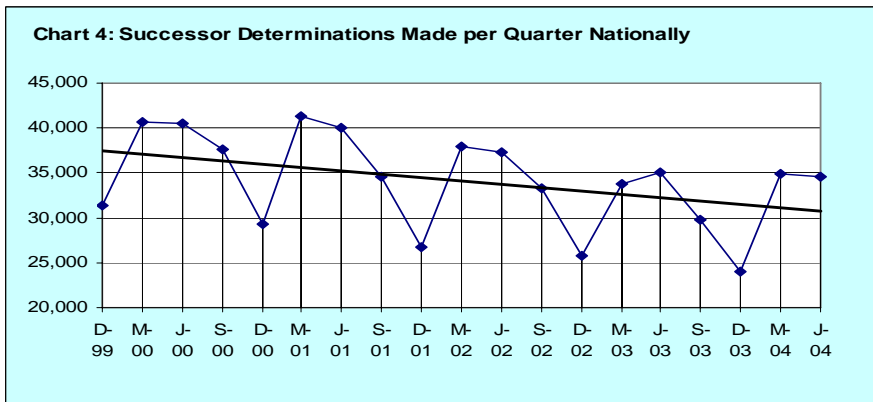


The consistency in the percentage differences between the 90-day and 180-day time frames is apparent on Chart 3. The average percentage difference for the 18 quarters shown on the chart for the period from 1Q2000 through the 2Q2004 is 8.6%. The spread between the two percentages has been gradually declining as the 90 day performance improves.

The State Quality Service Plan (SQSP) objective for timely completion of new status determinations for the Q/E 6/30/2004 was that at least 60% of New Status Determinations should be completed within 90 days of the end of the quarter in which the employer was determined to have met a threshold of liability under state law. Beginning with the Q/E 12/30/2004 SWAs are expected to complete 70% of their determinations within 90 days. Table 1, Status Determination Promptness, Q/E 06/30/2004, shows the US Total for the 90-day measure to be 84.7% and 91.7% for the 180 measure. Individually, 50 of the 52 reporting states met or exceeded the 60%, 90-day performance threshold; only Puerto Rico (50.3%) and Arizona (44.6%) reported not meeting expectations. Two states failed to make at least 80% of their determinations in 180 days: Puerto Rico (69.1%) and Montana (79.4%). A report was not received from the Virgin Islands.

Successor Determinations

For the Q/E June 30, 2004, UI agencies reported making 34,527 status determinations that

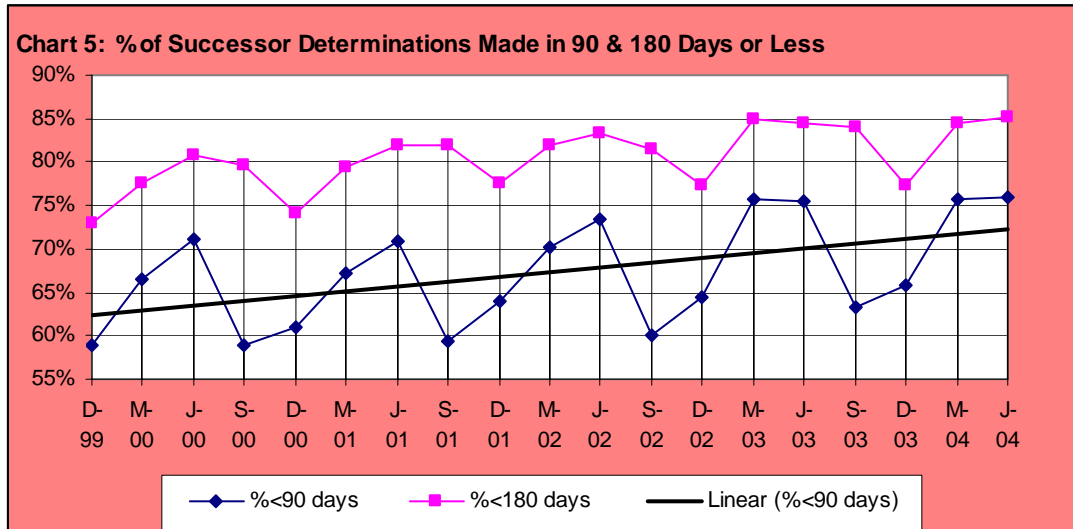


involved the successorship or transfer of the ownership of a business. The declining trend line shown on Chart 4 graphically illustrates the decline in the number of successorship determinations reported over the last 19 quarters. Although 37 states reported declines

in the number of successor determinations (comparing 4Q1999 to 4Q2003), the most dramatic

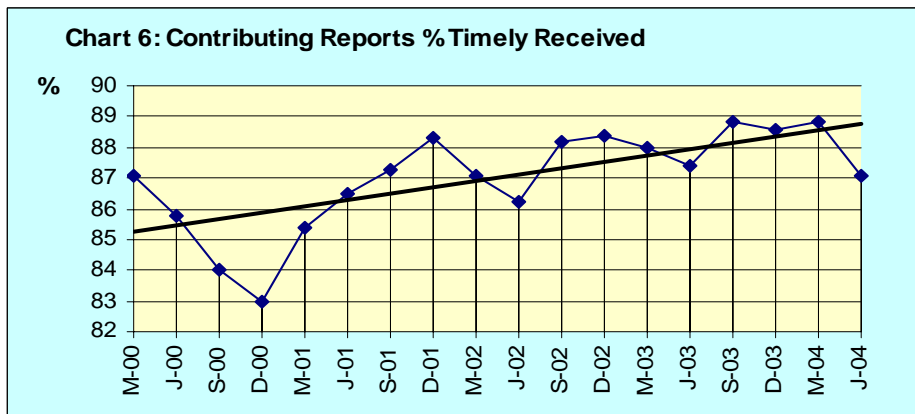
drops were in New Jersey (2,235 to 517) and California (1,939 to 643).

The trend line for successorship status determinations made within 90-days-or-less showing improvement for the 19 quarter period shown on Chart 5 may be influenced by the declining workload illustrated in Chart 4. Individual states with completion percentages of 90% or greater for the 90-day period were: AR, FL, MN, MT, NE, ND, OR, PA, SC, and WA. States reporting percentages of at least 95% for the 180-day period were: FL, MN, NE, NM, OR, SC, and WA. Performance percentages for each state for the Q/E June 30, 2004, are shown on Table 1.



Filing Reports – Contributory and Reimbursing Employers

Nationally, SWAs reported that they expected contributory employers to file 6,967,159 first quarter contribution and wage reports during the ETA 581 reporting period ending June 30, 2004. After all of the reports that were filed by the states' due dates (in most states April 30) were processed, a total of 6,065,763 contribution reports were counted as Received Timely (87.1%). By June 30, 2004, an additional 365,147 (5.2%) reports were Secured as a result of voluntary filing or through state enforcement efforts. The total of all reports Secured by the end of the quarter was 6,430,910 reports or 92.3%.



The trend line on Chart 6 shows that timely filing of contribution reports by employers has improved over the last 18 quarters. The decline in second quarter filing from 88.8% in first quarter to 87.1% in the second quarter is typical. The low

percentages reported for second quarters may be related to the high tax liability for the first quarter tax reports which are being filed during April, May, and June. Because a higher

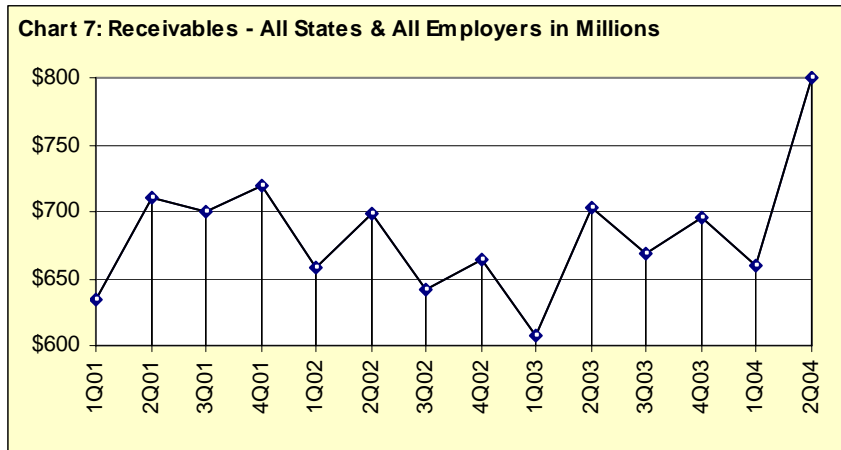
percentage of the employer's wages are taxable early in the year, tax liability is highest for the first quarter report. Some employers, who are experiencing a temporary financial crunch, may choose to delay filing until sufficient money comes in to pay all of the tax due at the time of filing.

Reimbursing employers filed 88.4% of their first quarter wage reports Timely, 94.2% of the reports due were Secured by the end of the quarter and 96.8% of the reports from two quarters preceding the ETA 581 report quarter were Resolved by the end of the report quarter.

Please see Tables 2 and 3 for percentages pertaining to the timeliness of tax report filings by contributory and reimbursing employers.

Receivables

Chart 7 shows that the accounts receivable total for all reporting states and all employers (contributing and reimbursable) normally increases in the second quarter due to processing the high-tax first quarter contribution reports during the second quarter.



However, the increase from \$659 million at the beginning of the quarter to \$800 million by the end of the quarter, a \$141 million increase, was higher than expected. The increase for the year was \$97 million. A review of individual state increases, comparing the second quarter ending balance with the ending

balance one year ago, found that 32 of 52 reporting states reported increases in receivables during the year. The largest year gains were reported by California -\$27 M, Florida -\$13 M, and Pennsylvania -\$13 M (comparing ending balances for 2Q2003 to 2Q2004).

The yearly growth in unpaid taxes of approximately \$97 million (14%) is probably due to the high volume of benefit claims experienced during the 2001-2003 years, which caused a decline in the state UI trust fund balances. Due to funding mechanisms written into the statutes of most states, the lower trust fund balances eventually bring about compensating increases in the tax rates. As the UI funding stream increases delinquency also increases. The average 2004 experience rate for employers nationally is estimated (final numbers are not yet available) to be 2.7% or about 24% higher than the 2.17% average in 2003. The lower trust fund balances also caused increases in the taxable wage bases in many of the states, which also increases tax liability and delinquency.

Comparing Receivables, Balance at End of Period, for the second quarter of 2003 to second quarter of 2004, reimbursing employers grew by \$15 million (19%) while contributing employers grew by \$82 million (approximately 13%).

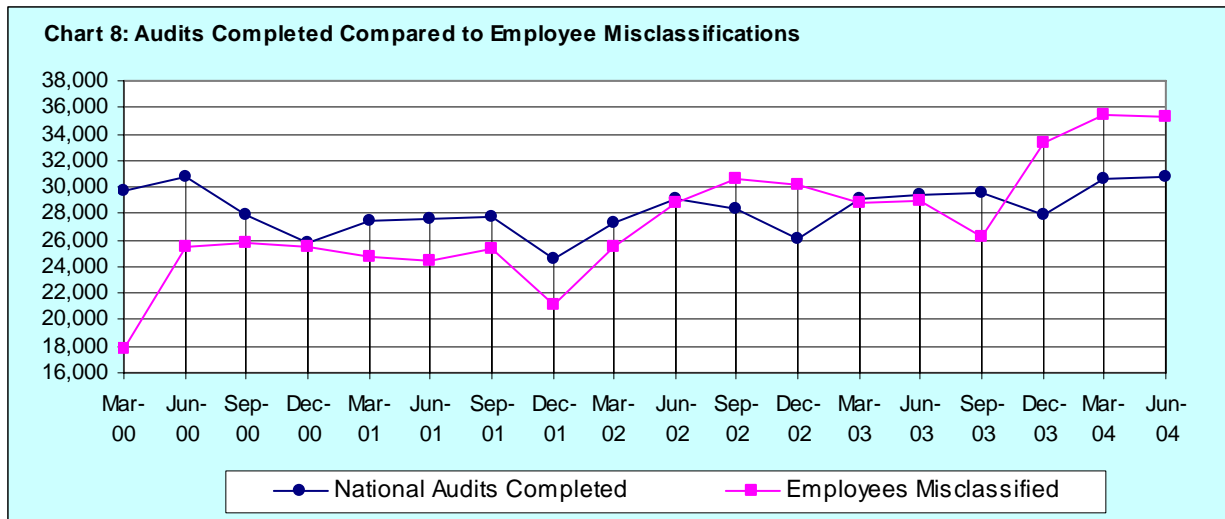
See Table 4 for collection activities and state receivable balances (contributing and reimbursing employers combined) for the period ending June 30, 2004.

Receivables that are 6 months old or less have averaged increasing about 2% per year over the last four years. The percentages reported were: 2Q2001= 42%; 2Q2002 = 44%; 2Q2003 = 47%; 2Q2004 = 49%. See Table 5 for the percent distribution of receivables by age for the Q/E June 30, 2004, for each state, region and the nation.

Audit Activity

States audited records of 30,835 employers during the quarter, an increase of 275 over the Q/E March 31, 2004, and 1,435 more than the second quarter one year ago. However, to be on target for reaching the 2% annual objective, the states should have completed 34,800 audits for the quarter.

The large employer target of 1.0% (0.25% quarterly), of the required 2.0% audit objective, was surpassed. For the Q/E June 30, 2004 states reported that they completed 781 large employer audits (2.24%) of the 34,800 audit objective for the quarter. Large employers are defined as those with 100 or more employees per year or taxable payroll (as defined in state law) of at least one million dollars per year.



The continuing growth in employee misclassifications discovered in audits is shown on Chart 8 along with the number of audits completed nationally per quarter. Employee misclassifications grew from 29,007 in 2Q2003 to 35,356 reported in 2Q2004, a 22% increase for the year.

Some of the growth in misclassifications shown on Chart 8 is the result of improved state counting and reporting capabilities. However, states also completed 1,435 more audits in 2Q2004 than in 2Q2003 which also contributed to the increase. A comparison of each individual state's misclassifications for 2Q2003 to 2Q2004 showed that 28 states reported increases in the number of misclassifications and 24 reported decreases or the same as in 2003. Consequently, it is difficult to determine confidently whether the growth in misclassifications is the result of improved state auditing and reporting procedures or the result of more employers attempting to avoid payroll taxes by utilizing employee misclassification techniques. Continued state improvement in counting and reporting misclassifications will enable a more accurate evaluation of this payroll tax evasion tendency. States that have not yet programmed the capability for reporting this required function into their systems are requested

to do so as soon as possible.

The US Total of \$735,408,591 for Over Reported total wages compared to only \$618,455,974 Under Reported total wages shown on Table 7 is unusually large. Normally Under Reported totals are much larger than Over Reported. The large Over Reported total, compared to the quarter ending June 30, 2003, of \$162,930,898, resulted primarily from unusually large Over Reported total wage adjustments submitted by Ohio (\$224,176,487) and Indiana (\$390,973,543). However, the totals for contributions over and under reported are close to the averages. Please review Tables 6 and 7 for detailed information concerning each state's performance in the audit function.

STATUS DETERMINATION PROMPTNESS
Quarter Ending June 30, 2004

State	New Employers			Successor Employers		
	Number Determinations	% Within 90 Days	% Within 180 Days	Number Determinations	% Within 90 Days	% Within 180 Days
Connecticut	2,406	88.4%	92.4%	837	70.7%	81.0%
Maine	1,057	85.4%	91.3%	341	80.6%	84.5%
Massachusetts	5,236	85.7%	93.5%	520	85.4%	90.6%
New Hampshire	1,264	86.4%	90.9%	269	77.0%	80.3%
New Jersey	9,335	82.4%	88.8%	704	45.9%	47.2%
New York	15,611	88.9%	95.9%	1,149	81.7%	91.4%
Puerto Rico	1,303	50.3%	69.1%	138	51.4%	73.2%
Rhode Island	1,045	97.3%	98.5%	260	82.3%	83.8%
Vermont	552	77.2%	84.4%	204	83.3%	88.7%
Virgin Islands	INA	INA	INA	INA	INA	INA
REGION 01	37,809	85.4%	92.3%	4,422	73.2%	79.9%
Delaware	812	79.1%	87.7%	28	75.0%	92.9%
District of Columbia	1,115	81.0%	85.2%	62	67.7%	75.8%
Maryland	5,641	89.8%	93.9%	441	91.6%	93.0%
Pennsylvania	9,336	75.5%	85.9%	1,948	75.1%	84.3%
Virginia	5,979	79.5%	89.1%	1,333	67.2%	79.7%
West Virginia	976	90.7%	94.4%	194	75.8%	87.1%
REGION 02	23,859	80.9%	89.0%	4,006	74.2%	83.8%
Alabama	2,470	86.0%	91.0%	793	75.5%	88.8%
Florida	24,005	81.9%	93.6%	1,163	91.5%	96.0%
Georgia	8,592	92.2%	96.2%	1,733	61.5%	77.0%
Kentucky	2,255	91.0%	94.4%	666	61.1%	70.1%
Mississippi	1,655	86.1%	90.9%	520	86.0%	92.5%
North Carolina	6,166	84.9%	92.7%	1,099	74.3%	83.6%
South Carolina	3,217	91.7%	95.1%	583	95.0%	97.1%
Tennessee	4,681	86.2%	91.7%	1,008	78.8%	93.0%
REGION 03	53,041	85.6%	93.7%	7,565	76.0%	86.3%
Colorado	6,171	95.4%	98.4%	383	86.7%	93.7%
Louisiana	2,694	85.2%	88.9%	736	78.0%	84.4%
Montana	1,243	77.5%	79.4%	115	90.4%	92.2%
New Mexico	1,461	85.9%	91.2%	207	67.1%	99.5%
North Dakota	331	77.3%	85.8%	72	91.7%	94.4%
Oklahoma	2,306	85.6%	90.8%	566	77.2%	87.8%
South Dakota	519	84.8%	89.4%	225	84.9%	92.9%
Texas	13,833	86.1%	90.6%	2,113	83.8%	92.6%
Utah	3,239	93.7%	96.4%	401	86.5%	91.8%
Wyoming	667	85.0%	88.2%	139	85.6%	89.9%
REGION 04	34,396	88.2%	92.0%	5,277	82.9%	91.1%

STATUS DETERMINATION PROMPTNESS
Quarter Ending June 30, 2004

2/16/05

STATE	New Employers			Successor Employers		
	Number Determinations	% Within 90 Days	% Within 180 Days	Number Determinations	% Within 90 Days	% Within 180 Days
Illinois	7,838	64.3%	87.7%	1,609	65.3%	82.8%
Indiana	3,521	88.3%	92.2%	945	68.6%	71.3%
Iowa	1,394	72.3%	83.6%	599	67.6%	83.3%
Kansas	1,765	76.9%	85.7%	421	80.3%	88.6%
Michigan	6,849	78.9%	87.4%	1,047	61.8%	74.7%
Minnesota	3,835	93.8%	96.1%	624	93.4%	95.8%
Missouri	4,263	75.7%	89.4%	1,094	64.3%	77.5%
Nebraska	1,125	87.6%	93.0%	337	92.9%	97.6%
Ohio	5,925	91.7%	95.1%	1,178	66.6%	77.4%
Wisconsin	2,975	72.3%	84.8%	781	84.3%	90.9%
REGION 05	39,490	79.3%	89.8%	8,635	71.0%	81.7%
Alaska	484	84.5%	90.7%	119	73.9%	88.2%
Arizona	3,232	44.6%	77.5%	1,036	53.0%	73.1%
California	30,801	88.4%	91.1%	627	73.2%	83.4%
Idaho	1,988	92.3%	94.9%	224	89.3%	93.3%
Nevada	2,785	91.2%	94.5%	374	78.6%	82.6%
Oregon	3,118	88.3%	94.7%	774	92.1%	95.9%
Washington	8,838	94.8%	96.8%	1,411	98.2%	99.2%
REGION 06	52,137	87.0%	91.8%	4,622	80.9%	88.6%
US TOTAL	240,732	84.7%	91.7%	34,527	75.9%	85.1%

FILING REPORTS - REIMBURSING EMPLOYERS
Quarter Ending 06/30/2004

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Connecticut	1,435	90.1%	93.0%	1,429	96.9%
Maine	1,065	97.5%	98.6%	1,069	99.4%
New Hampshire	913	95.1%	99.1%	912	99.2%
New Jersey	1,970	93.4%	93.6%	1,985	94.1%
New York	10,372	70.3%	81.5%	10,230	84.1%
Puerto Rico	427	54.6%	65.1%	431	82.6%
Rhode Island	1,258	102.0%	102.5%	1,294	99.5%
Vermont	855	97.8%	100.2%	859	100.5%
Virgin Islands	INA	INA	INA	INA	INA
REGION 01	18,295	80.3%	87.5%	18,209	89.7%
District of Columbia	493	85.8%	88.4%	471	95.5%
Maryland	1,528	95.3%	97.8%	1,517	99.3%
Pennsylvania	6,553	96.5%	98.0%	6,615	99.3%
Virginia	1,257	93.6%	95.4%	1,253	99.4%
West Virginia	754	91.2%	99.1%	758	99.5%
REGION 02	10,585	95.1%	97.3%	10,614	99.2%
Alabama	1,162	95.2%	97.7%	1,163	98.7%
Florida	3,050	89.8%	91.9%	3,051	97.5%
Georgia	1,504	93.7%	94.4%	1,499	100.9%
Kentucky	1,388	83.6%	97.1%	1,391	99.6%
Mississippi	827	93.2%	97.1%	822	89.2%
North Carolina	1,748	91.8%	96.7%	1,750	99.5%
South Carolina	739	91.2%	97.0%	739	97.4%
Tennessee	1,293	96.8%	99.0%	1,281	101.6%
REGION 03	11,711	91.5%	95.6%	11696	98.5%
Arkansas	920	94.7%	97.7%	916	98.8%
Colorado	858	95.8%	97.7%	862	99.2%
Louisiana	1,554	79.8%	80.8%	1,557	91.5%
Montana	865	64.6%	97.1%	849	102.9%
New Mexico	557	94.6%	97.8%	557	98.4%
North Dakota	1,064	98.0%	101.5%	1,062	101.6%
Oklahoma	925	97.3%	98.9%	924	101.6%
South Dakota	741	96.8%	100.3%	745	100.1%
Texas	3,314	98.6%	101.1%	3,318	102.5%
Utah	585	87.4%	96.8%	577	99.8%
Wyoming	523	92.0%	99.0%	527	99.8%
REGION 04	11,906	91.9%	97.0%	11,894	99.8%

FILING REPORTS - REIMBURSING EMPLOYERS
Quarter Ending 06/30/2004

2/16/05

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Illinois	4,140	96.4%	98.7%	4,133	99.4%
Indiana	2,119	92.4%	96.4%	2,122	97.5%
Iowa	2,185	97.3%	98.3%	2,175	99.7%
Kansas	546	89.6%	99.5%	542	107.2%
Minnesota	4,004	69.1%	96.0%	4,007	97.6%
Missouri	2,311	65.6%	100.3%	2,314	101.5%
Nebraska	1,477	97.2%	99.8%	1,479	100.9%
Ohio	4,941	90.0%	92.3%	4,950	93.3%
Wisconsin	3,795	97.0%	98.5%	3,805	99.9%
REGION 05	25,518	87.8%	97.0%	25,527	98.3%
Alaska	173	95.4%	98.3%	175	99.4%
Arizona	752	95.5%	98.0%	756	99.5%
California	6,160	87.5%	87.5%	5,399	98.9%
Hawaii	195	92.3%	102.1%	188	100.0%
Idaho	920	92.1%	98.7%	922	99.7%
Nevada	280	92.9%	98.6%	277	100.7%
Oregon	2,571	88.3%	92.3%	2,591	95.3%
Washington	2,055	91.5%	93.8%	2,047	94.1%
REGION 06	49	89.3%	91.4%	12,355	97.5%
US TOTAL	91,121	88.4%	94.2%	90,295	96.8%

* Delaware, Massachusetts and Michigan are unable to report data for this measure.

COLLECTION ACTIVITIES
(Contributory and Reimbursable Receivables)
Quarter Ending 06/30/2004

2/16/05

State	Balance at Beginning of Period	Amounts Determined Receivable	Amounts Liquidated	Amounts Declared Uncollectible	Removed End of Period	Balance at End of Period
Connecticut	\$7,771,286	\$6,528,410	\$5,082,794	\$34,945	\$486,999	\$8,694,958
Maine	\$915,934	\$1,375,786	\$1,254,728	\$0	\$111,530	\$925,462
Massachusetts	\$10,639,888	\$32,439,749	\$23,908,880	\$77,869	\$1,295,713	\$17,797,175
New Hampshire	\$330,429	\$696,093	\$549,171	\$0	\$22,151	\$455,200
New Jersey	\$51,299,312	\$36,885,686	\$22,896,614	\$0	\$2,443,919	\$62,844,465
New York	\$78,360,232	\$110,817,885	\$84,438,185	\$2,269,447	\$8,270,911	\$94,199,574
Puerto Rico	\$25,415,912	\$5,687,742	\$2,566,869	\$0	\$4,124,393	\$24,412,392
Rhode Island	\$1,600,748	\$6,642,016	\$6,075,972	\$0	\$23,836	\$2,142,956
Vermont	\$360,912	\$1,088,287	\$722,030	\$20,677	\$186,394	\$520,098
Virgin Islands	INA	INA	INA	INA	INA	INA
REGION 01	\$176,694,653	\$202,161,654	\$147,495,243	\$2,402,938	\$16,965,846	\$211,992,280
Delaware	\$7,521,158	\$6,621,490	\$5,056,855	\$5,062	\$17,083	\$9,063,648
District of Columbia	\$5,915,664	\$2,200,672	\$1,772,870	\$0	\$927,610	\$5,415,856
Maryland	\$17,185,499	\$38,505,012	\$35,299,872	\$706,836	\$598,000	\$19,085,803
Pennsylvania	\$38,062,742	\$38,791,955	\$17,357,258	\$847,867	\$833,768	\$57,815,804
Virginia	\$11,804,293	\$11,261,325	\$2,408,204	\$1,211,043	\$2,300,906	\$17,145,465
West Virginia	\$4,274,367	\$4,808,726	\$3,651,482	\$925	\$797,150	\$4,633,536
REGION 02	\$84,763,723	\$102,189,180	\$65,546,541	\$2,771,733	\$5,474,517	\$113,160,112
Alabama	\$3,658,948	\$2,541,688	\$1,329,691	\$35	\$398,276	\$4,472,634
Florida	\$59,884,391	\$57,348,884	\$43,219,507	\$4,165,020	\$3,320,812	\$66,527,936
Georgia	\$9,865,437	\$27,999,834	\$20,750,048	\$38,861	\$244,905	\$16,831,457
Kentucky	\$7,051,832	\$20,385,864	\$17,551,758	\$214,222	\$1,873,650	\$7,798,066
Mississippi	\$23,611,722	\$11,160,758	\$6,835,219	\$4,299	\$0	\$27,932,962
North Carolina	\$12,778,878	\$29,918,957	\$26,428,801	\$319,718	\$713,554	\$15,235,762
South Carolina	\$5,478,139	\$5,472,880	\$4,888,639	\$71,922	\$0	\$5,990,458
Tennessee	\$7,097,921	\$7,457,032	\$5,163,675	\$107,684	\$514,627	\$8,768,967
REGION 03	\$129,427,268	\$162,285,897	\$126,167,338	\$4,921,761	\$7,065,824	\$153,558,242
Arkansas	\$3,338,493	\$2,663,594	\$2,321,766	\$0	\$537,840	\$3,142,481
Colorado	\$3,432,842	\$220,233,305	\$214,549,740	\$860,806	\$335,206	\$7,920,395
Louisiana	\$9,064,920	\$7,532,125	\$5,814,174	\$0	\$1,037,645	\$9,745,226
Montana	\$2,375,895	\$2,962,840	\$2,703,788	\$0	\$471,623	\$2,163,324
New Mexico	\$1,524,834	\$1,203,391	\$233,033	\$92,435	\$165,667	\$2,237,090
North Dakota	\$547,320	\$7,064,242	\$7,060,180	\$0	\$63,804	\$487,578
Oklahoma	\$4,881,852	\$12,373,884	\$9,584,183	\$0	\$17,203	\$7,654,350
South Dakota	\$247,622	\$240,211	\$112,565	\$19,555	\$0	\$355,713
Texas	\$23,012,706	\$130,729,731	\$118,112,506	\$217,949	\$4,627,888	\$30,784,094
Utah	\$735,813	\$2,921,232	\$2,457,736	\$171,379	\$0	\$1,027,930
Wyoming	\$1,142,597	\$1,339,584	\$1,231,763	\$0	\$70,958	\$1,179,460
REGION 04	\$50,304,894	\$389,264,139	\$364,181,434	\$1,362,124	\$7,327,834	\$66,697,641

COLLECTION ACTIVITIES
(Contributory and Reimbursable Receivables)
Quarter Ending 06/30/2004

2/16/05

State	Balance at Beginning of Period	Amounts Determined Receivable	Amounts Liquidated	Amounts Declared Uncollectible	Removed End of Period	Balance at End of Period
Illinois	\$10,300,447	\$9,175,677	\$4,688,372	\$44,602	\$3,068,082	\$11,675,068
Indiana	\$8,072,396	\$8,846,503	\$5,340,270	\$0	\$1,409,454	\$10,169,175
Iowa	\$4,779,834	\$4,676,969	\$3,391,527	\$0	\$494,464	\$5,570,812
Kansas	\$3,706,719	\$9,712,226	\$10,223,591	\$0	\$0	\$3,195,354
Michigan	\$24,676,878	\$64,288,034	\$52,523,068	\$0	\$2,821,944	\$33,619,900
Minnesota	\$16,579,046	\$14,592,088	\$12,324,672	\$98,883	\$1,098,147	\$17,649,432
Missouri	\$8,165,102	\$10,121,445	\$7,450,511	\$126,878	\$698,342	\$10,010,816
Nebraska	\$809,040	\$13,240,477	\$12,814,240	\$64,134	\$67,456	\$1,103,687
Ohio	\$12,976,873	\$16,842,540	\$11,002,056	\$3,774	\$1,770,894	\$17,042,689
Wisconsin	\$6,077,483	\$17,595,651	\$4,644,398	\$1,358,044	\$866,474	\$16,804,218
REGION 05	\$96,143,818	\$169,091,610	\$124,402,705	\$1,696,315	\$12,295,257	\$126,841,151
Alaska	\$3,625,666	\$24,970,370	\$24,592,468	\$1,384	\$0	\$4,002,184
Arizona	\$2,714,068	\$3,875,316	\$2,897,635	\$0	\$401,996	\$3,289,753
California	\$87,194,245	\$37,921,088	\$28,274,014	\$88,255	\$7,009,907	\$89,743,157
Hawaii	\$3,700,163	\$2,305,339	\$1,664,222	\$2,391	\$292,442	\$4,046,447
Idaho	\$1,003,459	\$2,766,495	\$2,993,470	\$334	\$61,761	\$714,389
Nevada	\$3,766,137	\$7,530,422	\$6,894,861	\$170	\$368,703	\$4,032,825
Oregon	\$7,707,343	\$11,062,735	\$8,629,522	\$14,604	\$575,067	\$9,550,885
Washington	\$12,626,342	\$4,107,743	\$2,334,442	\$384,476	\$1,154,500	\$12,860,667
REGION 06	\$122,337,423	\$94,539,508	\$78,280,634	\$491,614	\$9,864,376	\$128,240,307
US TOTAL	\$659,671,779	\$1,119,531,988	\$906,073,895	\$13,646,485	\$58,993,654	\$800,489,733

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
(Contributory and Reimbursable Receivables)
Quarter Ending 06/30/2004

2/16/05

State - Region	Total Receivables End of Period	6 Months or less %	7- 9 Months %	10-12 Months %	13-15 Months %	Over 15 Months %
Connecticut	\$8,694,958	49	15	15	15.4	5.6
Maine	\$925,462	38	24.8	8.5	9.3	19.3
Massachusetts	\$17,797,175	62.2	5.2	6.9	13.1	12.6
New Hampshire	\$455,200	59.6	6.6	11.1	10.1	12.7
New Jersey	\$62,844,465	42.9	12.3	10.7	13.8	20.3
New York	\$94,199,574	51.1	6.4	9.4	20.1	12.9
Puerto Rico	\$24,412,392	38.2	16.3	20.8	11.7	13.1
Rhode Island	\$2,142,956	64.8	5.8	4.8	6.1	18.5
Vermont	\$520,098	45.4	10	15.7	19.5	9.4
Virgin Islands	INA	INA	INA	INA	INA	INA
REGION 01	\$211,992,280	48.1	9.6	11.1	16.3	14.9
Delaware	\$9,063,648	20.5	2.8	3.7	6.1	66.9
District of Columbia	\$5,415,856	28.3	8.8	12.4	13.8	36.8
Maryland	\$19,085,803	35.4	8.8	8.8	8.1	38.9
Pennsylvania	\$57,815,804	55.3	6.4	9.9	16.2	12.2
Virginia	\$17,145,465	51.2	3.2	4.1	8.6	32.9
West Virginia	\$4,633,536	33.7	10.3	15.5	13.6	26.9
REGION 02	\$113,160,112	46.4	6.3	8.7	12.7	26
Alabama	\$4,472,634	41.8	9.2	16.4	20.2	12.5
Florida	\$66,527,936	43.2	13.8	16.2	18.2	8.6
Georgia	\$16,831,457	87.5	2.6	2.7	4.8	2.4
Kentucky	\$7,798,066	42.2	9.3	14.4	20.1	14
Mississippi	\$27,932,962	35.3	10.1	9.3	8.7	36.6
North Carolina	\$15,235,762	37.9	9.6	13.6	11.1	27.7
South Carolina	\$5,990,458	41	10.2	12.1	11.9	24.7
Tennessee	\$8,768,967	49.1	11.6	11.4	15	12.9
REGION 03	\$153,558,242	46.2	10.9	12.7	14	16.2
Arkansas	\$3,142,481	22.6	21.1	16.3	15.3	24.7
Louisiana	\$9,745,226	36.2	14.5	13.8	15.5	20.1
Montana	\$2,163,324	29.5	11.7	12.4	13.9	32.6
New Mexico	\$2,237,090	48	10.1	13.3	10.5	18.1
North Dakota	\$487,578	42.5	17.7	9.1	10.3	20.4
Oklahoma	\$7,654,350	61.9	10.6	10.4	12.4	4.8
South Dakota	\$355,713	35.6	13.1	7.7	8.2	35.4
Texas	\$30,784,094	57.7	6.8	8.5	17.5	9.5
Utah	\$1,027,930	62.3	10.7	5.9	3	18.1
Wyoming	\$1,179,460	46.5	18.2	16.1	2.4	16.8
REGION 04	\$66,697,641	53.3	9.5	10	14.7	12.5

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
(Contributory and Reimbursable Receivables)
Quarter Ending 06/30/2004

2/16/05

State - Region	Total Receivables End of Period	6 Months	7- 9 Months	10-12 Months	13-15 Months	Over
		or less %	%	%	%	15 Months %
Illinois	\$11,675,068	0.2	15.6	19.6	32.4	32.1
Indiana	\$10,169,175	37.4	9.2	10.6	26.3	16.4
Iowa	\$5,570,812	48.8	12.5	10.5	10.1	18.1
Kansas	\$3,195,354	76.7	1.7	2.5	0.8	18.3
Michigan	\$33,619,900	49.2	8.4	13.9	19.3	9.2
Minnesota	\$17,649,432	50.1	16.5	11.9	9.8	11.7
Missouri	\$10,010,816	55.4	9.7	11.2	13.5	10.1
Nebraska	\$1,103,687	55.9	9.4	10	13.1	11.7
Ohio	\$17,042,689	44.3	7	9.9	15.5	23.4
Wisconsin	\$16,804,218	78.7	5	5.2	5.1	6
REGION 05	\$126,841,151	48.3	9.7	11.5	16	14.4
Arizona	\$3,289,753	41.6	8.9	8.5	22.2	18.7
California	\$89,743,157	56.4	3.4	4.5	7.2	28.5
Hawaii	\$4,046,447	25.6	21.1	14.5	18.1	20.7
Idaho	\$714,389	48.9	14.8	9.2	9.2	18
Nevada	\$4,032,825	37.8	14.9	15.4	14.9	17
Oregon	\$9,550,885	56.2	13.6	10.1	7.7	12.3
Washington	\$12,860,667	47.2	13.2	12.3	19.1	8.3
REGION 06	\$128,240,307	54.8	6.2	6.4	9.2	23.4
US TOTAL	\$800,489,733	49.1	8.8	10.3	14	17.8

AUDIT ACTIVITY
Quarter Ending 06/30/2004

2/16/05

State	<u>Employees Misclassified as Independent Contractors</u>											
	<u>2% Audit Objective</u>		<u>Large Employer Audits</u>		<u>Change Audits</u>		<u>Average Per Audit</u>		<u>Current Qtr</u>	<u>Prior Qtr</u>	<u>Year Ago Qtr</u>	
	Quarterly Objective	Completed Audits	Number	Percent of Total	Number	Percent of Total	Quarters Audited	Hours Spent	Number	Number	Number	Change
Connecticut	475	515	13	2.5%	222	43.1%	4.9	9.0	710	1,083	593	117
Maine	192	224	3	1.3%	48	21.4%	3.9	3.8	115	618	95	20
Massachusetts	861	505	27	5.3%	260	51.5%	4.5	7.1	954	1,070	1,134	-180
New Hampshire	191	211	7	3.3%	86	40.8%	4.2	5.3	287	135	201	86
New Jersey	1,360	1,773	80	4.5%	735	41.5%	4.2	5.7	4,775	4,032	3,302	1,473
New York	2,333	2,517	44	1.7%	1,021	40.6%	5.9	8.1	2,910	1,882	2,242	668
Puerto Rico	248	147	3	2.0%	46	31.3%	4.9	11.8	350	435	145	205
Rhode Island	156	182	9	4.9%	67	36.8%	5.5	9.4	117	113	421	-304
Vermont	100	220	11	5.0%	101	45.9%	6.1	3.4	286	234	127	159
Virgin Islands	25	INA	INA	INA	INA	INA	INA	INA	INA	INA	INA	INA
REGION 01	5,941	6,294	197	3.1%	2586	41.1%	5.1	7.1	10,504	9,602	8,260	2,244
Delaware	128	47	0	0.0%	10	21.3%	5.8	7.9	0	0	1	-1
District of Columbia	133	0	0	0.0%	0	0.0%	0	0.0	0	0	0	0
Maryland	669	631	12	1.9%	231	36.6%	4.2	3.6	1,696	896	2,190	-494
Pennsylvania	1,323	1,381	16	1.2%	410	29.7%	4.8	4.5	100	163	60	40
Virginia	827	960	7	0.7%	394	41.0%	4.9	4.4	0	0	0	0
West Virginia	181	225	6	2.7%	120	53.3%	4.1	7.5	294	422	448	-154
REGION 02	3,261	3,244	41	1.3%	1,165	35.9%	4.7	4.6	2,090	1,481	2,699	-609
Alabama	421	544	3	0.6%	104	19.1%	4	2.0	83	97	129	-46
Florida	2,102	2,198	33	1.5%	858	39.0%	4	9.3	757	1,252	629	128
Georgia	975	956	13	1.4%	290	30.3%	4	5.4	214	95	192	22
Kentucky	401	54	1	1.9%	40	74.1%	4	7.6	45	34	0	45
Mississippi	264	233	3	1.3%	39	16.7%	4.1	1.9	7	1	45	-38
North Carolina	887	841	58	6.9%	418	49.7%	5.1	10.4	355	247	133	222
South Carolina	448	750	12	1.6%	264	35.2%	3.8	2.1	318	368	255	63
Tennessee	545	525	5	1.0%	202	38.5%	4	7.3	229	237	497	-268
REGION 03	6,043	6,101	128	2.1%	2,215	36.3%	4.2	6.9	2,008	2,331	1,880	128

AUDIT ACTIVITY
Quarter Ending 06/30/2004

2/16/05

State	<u>2% Audit Objective</u>		<u>Large Employer Audits</u>		<u>Change Audits</u>		<u>Average Per Audit</u>		<u>Employees Misclassified as Independent Contractors</u>			
	Quarterly	Completed	Number	Percent of Total	Number	Percent of Total	Quarters Audited	Hours Spent	Current Qtr.	Prior Qtr.	Year Ago Qtr.	
	Objective	Audits							Number	Number	Number	Change
Arkansas	298	163	2	1.2%	46	28.2%	4.5	4.8	208	855	1,799	-1,591
Colorado	705	841	29	3.4%	476	56.6%	4	3.4	1,158	1,914	1,149	9
Louisiana	466	330	9	2.7%	104	31.5%	4.1	7.7	486	334	139	347
Montana	165	47	1	2.1%	24	51.1%	4.3	8.0	27	124	47	-20
New Mexico	206	220	5	2.3%	48	21.8%	3.8	4.1	118	147	52	66
North Dakota	89	92	2	2.2%	41	44.6%	4	5.4	39	33	54	-15
Oklahoma	372	368	13	3.5%	161	43.8%	4.1	0.0	150	152	182	-32
South Dakota	111	119	4	3.4%	41	34.5%	4	3.4	63	153	70	-7
Texas	1,970	2,223	12	0.5%	774	34.8%	4	4.9	523	857	1,310	-787
Utah	284	373	7	1.9%	189	50.7%	4.2	4.7	163	1,436	576	-413
Wyoming	95	99	0	0.0%	54	54.5%	4.1	6.7	96	90	129	-33
REGION 04	4,761	4,875	84	1.7%	1,958	40.2%	4.1	4.8	3,031	6,095	5,507	-2,476
Illinois	1,381	1,026	37	3.6%	567	55.3%	4	17.2	1,511	2,813	1,734	-223
Indiana	612	891	12	1.3%	567	63.6%	5.1	13.4	4,226	2,856	2,217	2,009
Iowa	332	232	0	0.0%	62	26.7%	4	6.0	31	22	31	0
Kansas	336	423	0	0.0%	113	26.7%	4	3.3	174	176	155	19
Michigan	1,028	521	34	6.5%	274	52.6%	4	12.2	577	661	685	-108
Minnesota	645	767	59	7.7%	377	49.2%	4	8.1	874	238	0	874
Missouri	644	829	39	4.7%	325	39.2%	4.1	6.8	214	142	114	100
Nebraska	220	244	12	4.9%	168	68.9%	0.7	3.3	41	153	58	-17
Ohio	1,149	1,316	40	3.0%	677	51.4%	4.1	6.1	1,332	1,454	1,201	131
Wisconsin	595	733	13	1.8%	346	47.2%	5	5.5	1,922	1,644	1,630	292
REGION 05	6,942	6,982	246	3.5%	3,476	49.8%	4.2	9.1	10,902	10,159	7,825	3,077
Alaska*	83	0	0	0.0%	0	0.0%	0	0.0	0	0	85	-85
Arizona	545	453	9	2.0%	165	36.4%	4.5	7.0	2,097	1,834	1,647	450
California	5,115	255	25	9.8%	230	90.2%	4.8	26.4	2,869	2,417	1,651	1,218
Hawaii	144	174	2	1.1%	69	39.7%	4.3	10.5	90	39	194	-104
Idaho	203	222	6	2.7%	148	66.7%	4.3	5.1	557	286	434	123
Nevada	241	267	18	6.7%	142	53.2%	4.5	9.7	137	162	121	16
Oregon	497	525	16	3.0%	256	48.8%	6.3	11.1	991	1,054	915	76
Washington	1,024	1,443	9	0.6%	381	26.4%	4.3	3.5	80	24	6	74
REGION 06	7,852	3,339	85	2.5%	1,391	41.7%	4.7	7.9	6,821	5,816	5,053	1,768
US	34,800	30,835	781	2.5%	12,791	41.5%	4.4	7.0	35,356	35,484	31,224	4,132

* Due to IT system problems Alaska was unable to provide this data.

AUDIT CHANGE IN TOTAL WAGES AND CONTRIBUTIONS

3/21/05

Quarter Ending 06/30/2004

State	Change In Total Wages			Change In Contributions				Net	Net
	Under- Reported	Over- Reported	Gross	Under- Reported	Over- Reported	Gross	Net	Contributions Per Audit	Contributions Per Hour
Connecticut	\$7,784,735	\$45,055,438	\$52,840,173	\$128,624	\$46,648	\$175,272	\$81,976	\$159.18	\$17.71
Maine	\$705,722	\$76,977	\$782,699	\$20,177	\$1,504	\$21,681	\$18,673	\$83.36	\$22.12
Massachusetts	\$12,897,361	\$772,396	\$13,669,757	\$266,011	\$10,181	\$276,192	\$255,830	\$506.59	\$71.00
New Hampshire	\$3,727,366	\$708,212	\$4,435,578	\$16,901	\$1,792	\$18,693	\$15,109	\$71.61	\$13.49
New Jersey	\$37,312,121	\$3,162,958	\$40,475,079	\$841,496	\$46,871	\$888,367	\$794,625	\$448.18	\$78.04
New York	\$227,711,342	\$11,355,329	\$239,066,671	\$2,347,772	\$1,073,156	\$3,420,928	\$1,274,616	\$506.40	\$62.84
Puerto Rico	\$3,125,036	\$26,214	\$3,151,250	\$140,042	\$4,531	\$144,573	\$135,511	\$921.84	\$77.84
Rhode Island	\$2,447,118	\$663,477	\$3,110,595	\$38,805	\$8,636	\$47,441	\$30,169	\$165.76	\$17.58
Vermont	\$1,415,926	\$561,526	\$1,977,452	\$9,383	\$3,572	\$12,955	\$5,811	\$26.41	\$7.74
Virgin Islands	INA	INA	INA	INA	INA	INA	INA	INA	INA
REGION 01	\$297,126,727	\$62,382,527	\$359,509,254	\$3,809,211	\$1,196,891	\$5,006,102	\$2,612,320	\$415.05	\$58.22
Delaware	\$112,454	\$1,100	\$113,554	\$111	\$181	\$292	(\$70)	(\$1.49)	(\$0.19)
District of Columbia	\$0	\$0	\$0	\$0	\$0	\$0	\$0	INA	INA
Maryland	\$9,369,907	\$3,204,468	\$12,574,375	\$74,446	\$8,895	\$83,341	\$65,551	\$103.88	\$28.89
Pennsylvania	\$23,175,155	\$590,657	\$23,765,812	\$474,006	\$9,531	\$483,537	\$464,475	\$336.33	\$75.01
Virginia	\$2,333,123	\$3,313,061	\$5,646,184	\$9,038	\$8,238	\$17,276	\$800	\$0.83	\$0.19
West Virginia	\$5,379,101	\$704,595	\$6,083,696	\$46,931	\$9,847	\$56,778	\$37,084	\$164.82	\$21.97
REGION 02	\$40,369,740	\$7,813,881	\$48,183,621	\$604,532	\$36,692	\$641,224	\$567,840	\$175.04	\$38.45
Alabama	\$716,493	\$90,493	\$806,986	\$16,834	\$3,778	\$20,612	\$13,056	\$24.00	\$12.01
Florida	\$10,519,947	\$8,127,668	\$18,647,615	\$59,312	\$40,112	\$99,424	\$19,200	\$8.74	\$0.93
Georgia	\$2,052,557	\$567,278	\$2,619,835	\$576	\$3,506	\$4,082	(\$2,930)	(\$3.06)	(\$0.57)
Kentucky	\$154,016	\$143,779	\$297,795	\$2,228	\$7,281	\$9,509	(\$5,053)	(\$93.57)	(\$12.32)
Mississippi	\$198,227	\$381,645	\$579,872	\$508	\$26,802	\$27,310	(\$26,294)	(\$112.85)	(\$60.87)
North Carolina	\$3,847,158	\$3,402,852	\$7,250,010	\$42,204	\$30,801	\$73,005	\$11,403	\$13.56	\$1.30
South Carolina	\$7,936,581	\$1,371,135	\$9,307,716	\$113,764	\$16,357	\$130,121	\$97,407	\$129.88	\$60.54
Tennessee	\$1,858,299	\$790,601	\$2,648,900	\$10,958	\$11,033	\$21,991	(\$75)	(\$0.14)	(\$0.02)
REGION 03	\$27,283,278	\$14,875,451	\$42,158,729	\$246,384	\$139,670	\$386,054	\$106,714	\$17.49	\$2.55

AUDIT CHANGE IN TOTAL WAGES AND CONTRIBUTIONS
Quarter Ending 06/30/2004

State	Change In Total Wages			Change In Contributions				Net	Net
	Under-Reported	Over-Reported	Gross	Under-Reported	Over-Reported	Gross	Net	Contributions Per Audit	Contributions Per Hour
Arkansas	\$1,234,709	\$188,880	\$1,423,589	\$23,886	\$3,692	\$27,578	\$20,194	\$123.89	\$26.06
Colorado	\$5,850,273	\$2,348,307	\$8,198,580	\$59,996	\$11,647	\$71,643	\$48,349	\$57.49	\$17.11
Louisiana	\$7,044,668	\$521,735	\$7,566,403	\$57,153	\$6,565	\$63,718	\$50,588	\$153.30	\$19.95
Montana	\$217,566	\$14,493	\$232,059	\$5,276	\$1,197	\$6,473	\$4,079	\$86.79	\$10.85
New Mexico	\$817,631	\$13,581	\$831,212	\$2,636	\$319	\$2,955	\$2,317	\$10.53	\$2.56
North Dakota	\$195,500	\$17,912	\$213,412	\$1,112	\$591	\$1,703	\$521	\$5.66	\$1.06
Oklahoma	\$1,964,160	\$1,558,948	\$3,523,108	\$9,675	\$4,078	\$13,753	\$5,597	\$15.21	\$3.18
South Dakota	\$383,796	\$128,584	\$512,380	\$1,246	\$1,375	\$2,621	(\$129)	(\$1.08)	(\$0.32)
Texas	\$35,973,454	\$33,015,177	\$68,988,631	\$72,890	\$25,648	\$98,538	\$47,242	\$21.25	\$4.33
Utah	\$2,354,541	\$762,357	\$3,116,898	\$20,751	\$4,857	\$25,608	\$15,894	\$42.61	\$9.11
Wyoming	\$217,734	\$171,669	\$389,403	\$427	\$431	\$858	(\$4)	(\$0.04)	(\$0.01)
REGION 04	\$56,254,032	\$38,741,643	\$94,995,675	\$255,048	\$60,400	\$315,448	\$194,648	\$39.93	\$8.32
Illinois	\$43,589,659	\$340,023	\$43,929,682	\$442,805	\$250,318	\$693,123	\$192,487	\$187.61	\$10.92
Indiana	\$21,335,273	\$38,638,270	\$59,973,543	\$229,950	\$19,446	\$249,396	\$210,504	\$236.52	\$17.71
Iowa	\$345,014	\$178,655	\$523,669	\$469	\$238	\$707	\$231	\$1.00	\$0.17
Kansas	\$557,763	\$341,185	\$898,948	\$23,968	\$6,634	\$30,602	\$17,334	\$40.98	\$12.57
Michigan	\$5,863,036	\$1,044,816	\$6,907,852	\$51,135	\$18,424	\$69,559	\$32,711	\$62.79	\$5.13
Minnesota	\$9,416,740	\$4,096,331	\$13,513,071	\$47,292	\$12,532	\$59,824	\$34,760	\$45.32	\$5.56
Missouri	\$3,452,342	\$1,222,538	\$4,674,880	\$35,209	\$13,231	\$48,440	\$21,978	\$26.51	\$3.93
Nebraska	\$1,602,401	\$224,483	\$1,826,884	\$31,302	\$8,143	\$39,445	\$23,159	\$94.91	\$28.56
Ohio	\$5,827,925	\$8,179,078	\$14,007,003	\$63,482	\$24,636	\$88,118	\$38,846	\$29.52	\$4.81
Wisconsin	\$14,738,504	\$3,335,985	\$18,074,489	\$260,892	\$54,398	\$315,290	\$206,494	\$281.71	\$50.77
REGION 05	\$106,728,657	\$57,601,364	\$164,330,021	\$1,186,504	\$408,000	\$1,594,504	\$778,504	\$111.52	\$12.27
Alaska*	INA	INA	INA	INA	INA	INA	INA	INA	INA
Arizona	\$31,080,477	\$340,387	\$31,420,864	\$100,256	\$1,944	\$102,200	\$98,312	\$217.02	\$30.87
California	\$34,222,219	\$464,846	\$34,687,065	\$533,861	\$9,925	\$543,786	\$523,936	\$2,054.65	\$77.83
Hawaii	\$1,015,390	\$957,454	\$1,972,844	\$27,199	\$21,019	\$48,218	\$6,180	\$35.52	\$3.39
Idaho	\$3,110,155	\$573,164	\$3,683,319	\$35,950	\$5,643	\$41,593	\$30,307	\$136.52	\$26.61
Nevada	\$4,928,887	\$820,609	\$5,749,496	\$37,189	\$9,383	\$46,572	\$27,806	\$104.14	\$10.72
Oregon	\$10,087,303	\$1,704,929	\$11,792,232	\$199,600	\$31,778	\$231,378	\$167,822	\$319.66	\$28.88
Washington	\$6,249,541	\$2,134,927	\$8,384,468	\$77,545	\$29,728	\$107,273	\$47,817	\$33.14	\$9.59
REGION 06	\$90,693,972	\$6,996,316	\$97,690,288	\$1,011,600	\$109,420	\$1,121,020	\$902,180	\$270.19	\$34.34
US TOTAL	\$618,456,406	\$188,411,182	\$806,867,588	\$7,113,279	\$1,951,073	\$9,064,352	\$5,162,206	\$167.42	\$24.05

* Due to IT system problems Alaska was unable to provide this data.