

Table 1, page 1

STATUS DETERMINATION PROMPTNESS
Quarter Ending 3/31/2005

10/26/2005

State	New Employers			Successor Employers		
	Number Determinations	% Within 90 Days	% Within 180 Days	Number Determinations	% Within 90 Days	% Within 180 Days
Connecticut	2,423	85.1%	89.8%	898	74.9%	81.6%
Maine	1,123	78.3%	88.2%	283	83.0%	90.1%
Massachusetts	4,584	78.3%	89.2%	553	83.0%	91.5%
New Hampshire	1,256	81.8%	87.6%	273	81.7%	87.9%
New Jersey	8,382	74.8%	85.4%	976	38.4%	41.9%
New York	13,966	89.2%	95.5%	1,169	83.1%	90.3%
Puerto Rico	993	53.7%	72.4%	109	62.4%	74.3%
Rhode Island	1,108	95.3%	97.2%	335	77.0%	81.5%
Vermont	549	76.7%	86.2%	206	85.9%	95.1%
Virgin Islands	24	100.0%	100.0%	0	0.0%	0.0%
REGION 01	34,408	82.3%	90.5%	4,802	71.6%	78.1%
Delaware	971	79.1%	87.0%	48	81.3%	87.5%
District of Columbia	1,298	79.4%	85.6%	59	67.8%	76.3%
Maryland	6,252	76.2%	80.2%	626	95.2%	96.8%
Pennsylvania	11,191	70.9%	82.3%	2,320	66.3%	80.4%
Virginia	7,082	76.8%	85.8%	1,283	70.8%	80.1%
West Virginia	995	86.9%	91.4%	274	82.5%	89.4%
REGION 02	27,789	74.8%	83.3%	4,610	72.6%	83.1%
Alabama	2,780	79.4%	87.2%	675	73.2%	90.4%
Florida	19,042	76.5%	88.9%	738	80.9%	92.4%
Georgia	9,403	91.9%	95.2%	1,242	69.3%	78.4%
Kentucky	2,892	83.3%	89.7%	725	70.2%	77.1%
Mississippi	1,742	78.5%	86.1%	415	85.8%	93.3%
North Carolina	6,884	75.4%	89.2%	990	67.7%	76.7%
South Carolina	3,394	87.1%	92.3%	642	92.7%	96.6%
Tennessee	4,337	79.8%	88.0%	839	79.0%	86.5%
REGION 03	50,474	80.8%	90.1%	6,266	75.7%	84.9%
Arkansas	2,375	81.9%	90.0%	392	89.8%	94.6%
Colorado	7,357	96.1%	98.8%	406	88.2%	91.4%
Louisiana	2,754	81.2%	87.4%	839	79.7%	87.8%
Montana	1,388	87.0%	92.4%	157	91.7%	96.2%
New Mexico	1,485	85.2%	91.4%	3	33.3%	100.0%
North Dakota	444	72.3%	83.1%	170	81.8%	92.9%
Oklahoma	2,411	79.2%	88.7%	409	64.3%	80.7%
South Dakota	595	83.0%	88.7%	229	83.4%	96.1%
Texas	15,962	77.9%	85.7%	1,875	77.9%	87.6%
Utah	3,418	87.9%	90.9%	407	88.2%	93.6%
Wyoming	721	85.4%	89.7%	256	58.6%	64.1%
REGION 04	38,910	83.5%	89.7%	5,143	79.5%	88.0%

Table 1, page 2

STATUS DETERMINATION PROMPTNESS
Quarter Ending 3/31/2005

10/26/2005

STATE	New Employers			Successor Employers		
	Number Determinations	% Within 90 Days	% Within 180 Days	Number Determinations	% Within 90 Days	% Within 180 Days
Illinois	7,598	77.0%	90.0%	1,732	68.5%	83.3%
Indiana	4,304	80.2%	87.4%	923	75.5%	79.0%
Iowa	1,729	63.7%	79.8%	580	54.1%	77.4%
Kansas	2,227	69.3%	82.4%	443	76.7%	88.9%
Michigan	7,396	80.3%	88.7%	1,236	44.2%	60.1%
Minnesota	4,107	86.1%	90.7%	666	89.9%	93.2%
Missouri	4,459	71.5%	86.8%	1,267	61.0%	78.5%
Nebraska	1,480	77.7%	84.2%	350	89.7%	95.1%
Ohio	6,102	88.4%	93.0%	796	55.3%	72.0%
Wisconsin	3,925	71.3%	86.5%	747	83.9%	90.4%
REGION 05	43,327	78.3%	88.4%	8,740	66.8%	79.6%
Alaska	490	85.1%	90.2%	113	72.6%	84.1%
Arizona	5,256	37.1%	62.6%	1,202	45.7%	64.5%
California	34,864	90.3%	92.5%	572	74.0%	81.1%
Hawaii	1,139	90.6%	94.4%	102	79.4%	86.3%
Idaho	2,572	86.8%	90.4%	304	85.9%	94.4%
Nevada	3,140	88.8%	92.8%	398	74.1%	84.4%
Oregon	4,082	83.5%	91.1%	881	93.0%	96.3%
Washington	7,542	91.1%	94.8%	1,392	97.2%	98.6%
REGION 06	59,085	84.9%	90.0%	4,964	77.8%	85.9%
US TOTAL	253,993	81.3%	89.0%	34,525	73.3%	83.0%

Table 2, page 1

FILING REPORTS - CONTRIBUTORY EMPLOYERS
Quarter Ending 3/31/2005

10/26/2005

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Connecticut	95,884	92.4%	93.8%	94,889	97.1%
Maine	39,241	95.1%	98.6%	39,092	100.4%
Massachusetts	175,958	89.7%	93.6%	175,292	102.9%
New Hampshire	39,228	94.6%	98.9%	38,895	99.7%
New Jersey	254,894	84.6%	86.9%	254,996	88.3%
New York	471,382	91.4%	101.2%	470,308	103.8%
Puerto Rico*	59,628	53.6%	61.7%	59,332	0.0%
Rhode Island	31,986	93.9%	97.0%	31,881	98.7%
Vermont	20,477	94.1%	99.8%	20,393	102.1%
Virgin Islands	3,161	68.3%	77.4%	0	
REGION 01	1,191,839	88.2%	94.1%	1,185,078	94.4%
Delaware*	25,495	78.2%	88.8%	25,656	0.3%
District of Columbia	26,927	92.0%	93.5%	26,744	98.5%
Maryland	135,789	88.4%	92.3%	134,556	99.4%
Pennsylvania	269,200	92.9%	95.1%	268,060	96.8%
Virginia	171,521	89.6%	91.9%	170,511	98.7%
West Virginia	36,067	92.8%	100.7%	36,030	103.6%
REGION 02	664,999	90.5%	93.7%	661,557	94.5%
Alabama	85,491	90.9%	95.1%	84,885	96.9%
Florida	446,002	83.9%	90.7%	439,851	102.7%
Georgia	201,459	88.9%	93.0%	201,924	99.2%
Kentucky	81,656	88.8%	94.0%	81,402	98.1%
Mississippi	53,293	90.4%	96.3%	53,216	100.5%
North Carolina	180,851	89.9%	97.4%	180,419	102.0%
South Carolina	92,196	90.1%	95.6%	91,593	97.6%
Tennessee	108,563	95.7%	99.1%	107,917	102.7%
REGION 03	1,249,511	88.1%	93.9%	1,241,207	100.9%
Arkansas	60,911	90.2%	97.1%	60,483	99.2%
Colorado	145,525	87.6%	91.3%	143,840	96.4%
Louisiana	94,523	84.1%	91.2%	94,459	103.3%
Montana	33,693	92.5%	98.6%	33,796	99.9%
New Mexico	41,685	90.3%	93.1%	41,545	95.5%
North Dakota	18,106	101.3%	106.5%	17,937	108.3%
Oklahoma	76,108	89.9%	98.2%	75,533	102.5%
South Dakota	22,960	96.1%	101.8%	22,791	102.9%
Texas	401,363	95.4%	101.4%	399,349	102.9%
Utah	60,572	94.2%	98.8%	59,982	101.7%
Wyoming	19,551	71.4%	77.0%	19,507	79.2%
REGION 04	974,997	91.6%	97.4%	969,222	100.8%

* Delaware and Puerto Rico are currently unable to report this line accurately due to programing issues.

Table 2, page 2

FILING REPORTS - CONTRIBUTORY EMPLOYERS
Quarter Ending 3/31/2005

10/26/2005

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Illinois	281,066	90.2%	95.8%	279,901	98.4%
Indiana	123,609	90.8%	94.4%	123,343	95.3%
Iowa	67,177	93.9%	96.8%	67,130	99.7%
Kansas	68,696	90.0%	98.4%	68,385	99.7%
Michigan	207,609	78.2%	90.4%	209,183	89.9%
Minnesota	130,421	92.8%	96.5%	129,356	100.9%
Missouri	132,149	70.6%	100.3%	130,901	106.2%
Nebraska	44,705	96.6%	100.2%	44,442	102.4%
Ohio	226,403	92.8%	97.9%	225,503	99.0%
Wisconsin	122,094	93.6%	97.0%	121,620	100.5%
REGION 05	1,403,929	88.0%	96.1%	1,399,764	98.4%
Alaska	16,799	91.9%	95.9%	16,898	98.6%
Arizona	109,403	93.9%	98.1%	109,503	102.0%
California	1,071,238	88.0%	88.0%	1,052,450	89.7%
Hawaii	29,595	88.9%	95.6%	29,432	98.9%
Idaho	42,748	90.9%	98.3%	42,243	100.1%
Nevada	51,139	92.4%	98.2%	50,523	99.9%
Oregon	101,537	88.8%	94.1%	100,443	97.2%
Washington	196,545	86.4%	89.5%	193,481	96.4%
REGION 06	1,619,004	88.5%	90.1%	1,594,973	92.7%
US TOTAL	7,104,279	88.9%	93.9%	7,051,801	96.8%

Table 3, page 1

FILING REPORTS - REIMBURSING EMPLOYERS
Quarter Ending 3/31/2005

10/26/2005

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Connecticut	1,427	91.0%	93.3%	1,429	95.9%
Maine	1,063	96.3%	98.7%	1,066	99.6%
Massachusetts**	INA	INA	INA	INA	INA
New Hampshire	923	95.8%	98.5%	922	99.6%
New Jersey	1,969	92.9%	94.0%	1,965	94.8%
New York	10,476	62.9%	83.8%	10,442	83.4%
Puerto Rico	450	18.4%	36.0%	449	0.0%
Rhode Island	1,267	97.2%	98.1%	1,267	97.2%
Vermont	858	95.8%	100.1%	860	100.1%
Virgin Islands***	95	32.6%	33.7%	INA	INA
REGION 01	18,528	74.5%	87.5%	18,400	87.3%
Delaware*	INA	INA	INA	INA	INA
District of Columbia	497	90.3%	92.4%	498	93.6%
Maryland	1,549	95.9%	97.0%	1,539	99.4%
Pennsylvania	6,653	95.8%	97.5%	6,640	99.5%
Virginia	1,264	95.0%	96.8%	1,260	99.7%
West Virginia	763	95.8%	98.8%	760	100.5%
REGION 02	10,726	95.5%	97.2%	10,697	99.3%
Alabama	1,160	94.2%	98.8%	1,159	98.9%
Florida	3,068	90.5%	94.2%	3,047	96.8%
Georgia	1,520	93.6%	96.2%	1,506	100.7%
Kentucky	1,390	77.3%	81.4%	1,388	98.4%
Mississippi	824	89.9%	97.6%	823	98.4%
North Carolina	1,747	91.9%	98.3%	1,740	100.3%
South Carolina	744	91.4%	96.6%	744	97.2%
Tennessee	1,290	96.5%	98.8%	1,256	103.0%
REGION 03	11,743	90.6%	94.9%	11,663	99.0%
Arkansas	867	94.3%	99.0%	873	99.4%
Colorado	854	92.9%	96.6%	860	98.6%
Louisiana	1,561	71.9%	83.2%	1,555	92.0%
Montana	877	96.7%	99.9%	877	100.0%
New Mexico	556	93.0%	95.5%	557	98.2%
North Dakota	1,071	99.3%	101.0%	1,065	101.8%
Oklahoma	919	98.0%	98.7%	921	101.6%
South Dakota	753	98.1%	100.1%	747	100.7%
Texas	3,320	99.0%	101.2%	3,316	102.8%
Utah	546	93.0%	98.4%	543	100.0%
Wyoming	520	94.0%	98.3%	521	99.2%
REGION 04	11,844	93.6%	97.4%	11,835	99.8%

Table 3, page 2

FILING REPORTS - REIMBURSING EMPLOYERS
Quarter Ending 3/31/2005

10/26/2005

State	Timely and Secured			Resolved	
	Actual No. Employers	% Reports Timely	% Reports Secured	Actual No. Employers	% Previous Qtr Reports Resolved
Illinois	4,142	96.9%	99.5%	4,135	100.6%
Indiana	2,137	93.9%	97.1%	2,126	98.7%
Iowa	2,177	97.3%	98.9%	2,179	100.0%
Kansas	545	94.1%	99.3%	544	99.6%
Michigan**	INA	INA	INA	INA	INA
Minnesota	4,017	59.5%	96.7%	4,018	98.4%
Missouri	2,299	65.2%	100.8%	2,299	101.5%
Nebraska	1,456	98.1%	100.3%	1,472	100.4%
Ohio	4,971	90.6%	92.7%	4,957	94.0%
Wisconsin	3,794	95.2%	98.5%	3,797	99.9%
REGION 05	25,538	86.5%	97.5%	25,527	98.7%
Alaska	176	94.3%	98.3%	175	97.7%
Arizona	750	95.1%	98.0%	750	99.5%
California	6,152	88.1%	88.2%	6,154	87.3%
Hawaii	196	89.3%	99.5%	196	100.0%
Idaho	927	94.4%	99.6%	925	100.3%
Nevada	285	77.5%	97.9%	283	100.7%
Oregon	2,577	90.3%	94.0%	2,575	95.3%
Washington	2,090	90.6%	92.2%	2,068	94.3%
REGION 06	13,153	89.7%	91.8%	13,126	92.2%
US TOTAL	91,532	87.0%	94.3%	91,248	95.7%

* Delaware is now reporting this data but due to technical problems they were unable to report the resolved reports count accurately.

** Massachusetts and Michigan are unable to provide this data for reimbursing employers.

*** Due to technical problems the VI was unable to report accurate data for resolved reports.

Table 4, page 1

COLLECTION ACTIVITIES
(Contributory and Reimbursable Receivables)
Quarter Ending 3/31/2005

10/26/2005

State	Balance at Beginning of Period	Amounts Determined Receivable	Amounts Liquidated	Amounts Declared Uncollectible	Removed End of Period	Balance at End of Period
Connecticut	\$7,367,813	\$3,011,893	\$3,649,853	\$21,992	\$593,099	\$6,114,762
Maine	\$746,473	\$826,741	\$804,261	\$258	\$90,031	\$678,664
Massachusetts	\$18,385,057	\$15,259,693	\$15,864,836	\$36,981	\$2,221,479	\$15,521,454
New Hampshire	\$388,380	\$252,023	\$275,930	\$0	\$41,360	\$323,113
New Jersey	\$57,925,415	\$23,065,220	\$21,922,003	\$0	\$7,336,134	\$51,732,498
New York	\$97,600,275	\$42,865,516	\$58,442,030	\$2,300,158	\$16,235,958	\$63,487,645
Puerto Rico	\$27,099,732	\$6,420,410	\$2,414,521	\$0	\$4,328,810	\$26,776,811
Rhode Island	\$2,479,716	\$2,192,658	\$2,719,994	\$0	\$15,572	\$1,936,808
Vermont	\$343,121	\$709,406	\$542,994	\$16,907	\$197,242	\$295,384
Virgin Islands	\$358,233	\$53,896	\$35,557	\$0	\$37,524	\$339,048
REGION 01	\$212,694,215	\$94,657,456	\$106,671,979	\$2,376,296	\$31,097,209	\$167,206,187
Delaware	\$2,743,943	\$3,331,781	\$2,911,860	\$799	\$483,808	\$2,679,257
District of Columbia	\$3,656,609	\$1,200,734	\$1,085,053	\$0	\$631,426	\$3,140,864
Maryland	\$15,806,895	\$19,190,662	\$19,760,738	\$0	\$875,280	\$14,361,539
Pennsylvania	\$42,039,287	\$22,940,734	\$15,245,948	\$4,030,533	\$4,238,737	\$41,464,803
Virginia	\$13,429,167	\$5,958,323	\$2,701,186	\$209,516	\$2,339,330	\$14,137,458
West Virginia	\$3,129,535	\$1,724,409	\$1,447,805	\$105,997	\$487,221	\$2,812,921
REGION 02	\$80,805,436	\$54,346,643	\$43,152,590	\$4,346,845	\$9,055,802	\$78,596,842
Alabama	\$4,384,626	\$6,440,206	\$4,343,965	\$0	\$733,178	\$5,747,689
Florida	\$81,045,417	\$43,778,692	\$37,455,742	\$2,169,894	\$7,776,634	\$77,421,839
Georgia	\$13,612,554	\$23,851,974	\$25,151,107	\$21,538	\$306,845	\$11,985,038
Kentucky	\$8,627,700	\$5,679,075	\$3,387,007	\$41,881	\$1,686,763	\$9,191,124
Mississippi	\$39,411,034	\$14,381,972	\$10,528,697	\$219,128	\$2,487,459	\$40,557,722
North Carolina	\$28,884,591	\$22,840,727	\$22,410,520	\$71,518	\$959,390	\$28,283,890
South Carolina	\$6,296,762	\$3,102,815	\$3,296,326	\$34,016	\$0	\$6,069,235
Tennessee	\$7,869,992	\$3,721,282	\$3,918,197	\$153,181	\$739,134	\$6,780,762
REGION 03	\$190,132,676	\$123,796,743	\$110,491,561	\$2,711,156	\$14,689,403	\$186,037,299
Arkansas	\$3,518,371	\$4,908,832	\$3,229,108	\$0	\$398,927	\$4,799,168
Colorado	\$4,441,869	\$49,015,937	\$47,937,583	\$168,343	\$571,967	\$4,779,913
Louisiana	\$10,503,932	\$5,738,541	\$5,076,552	\$0	\$1,088,872	\$10,077,049
Montana	\$2,093,751	\$881,695	\$745,573	\$2,115	\$275,093	\$1,952,665
New Mexico	\$2,928,856	\$1,172,351	\$772,164	\$18,211	\$172,832	\$3,138,000
North Dakota	\$692,546	\$470,162	\$366,670	\$0	\$58,235	\$737,803
Oklahoma	\$7,893,844	\$6,093,483	\$4,236,441	\$0	\$489,523	\$9,261,363
South Dakota	\$236,608	\$61,385	\$47,858	\$2,454	\$0	\$247,681
Texas	\$24,988,458	\$51,805,506	\$41,080,414	\$381,612	\$4,477,458	\$30,854,480
Utah	\$1,141,177	\$2,134,143	\$1,917,264	\$265,165	\$0	\$1,092,891
Wyoming	\$1,125,725	\$2,662,985	\$2,572,228	\$0	\$89,459	\$1,127,023
REGION 04	\$59,565,137	\$124,945,020	\$107,981,855	\$837,900	\$7,622,366	\$68,068,036

Table 4, page 2

COLLECTION ACTIVITIES
(Contributory and Reimbursable Receivables)
Quarter Ending 3/31/2005

10/26/2005

State	Balance at Beginning of Period	Amounts Determined Receivable	Amounts Liquidated	Amounts Declared Uncollectible	Removed End of Period	Balance at End of Period
Illinois	\$17,975,753	\$8,378,045	\$6,153,934	\$0	\$3,057,961	\$17,141,903
Indiana	\$10,922,122	\$4,130,896	\$2,728,904	\$49	\$2,891,293	\$9,432,772
Iowa	\$4,787,255	\$2,165,206	\$1,957,842	\$0	\$440,283	\$4,554,336
Kansas	\$3,210,443	\$8,425,184	\$7,670,568	\$36,595	\$0	\$3,928,464
Michigan	\$35,001,587	\$10,959,353	\$9,727,934	\$0	\$5,784,133	\$30,448,873
Minnesota	\$20,186,572	\$15,452,368	\$9,559,425	\$46,548	\$2,460,825	\$23,572,142
Missouri	\$9,147,262	\$5,207,329	\$5,119,614	\$194,968	\$1,007,566	\$8,032,443
Nebraska	\$1,024,871	\$3,490,542	\$3,420,812	\$86,461	\$99,016	\$909,124
Ohio	\$15,961,606	\$6,589,978	\$6,659,255	\$5,360	\$1,535,017	\$14,351,952
Wisconsin	\$7,471,257	\$6,688,597	\$4,732,232	\$2,199,892	\$873,787	\$6,353,943
REGION 05	\$125,688,728	\$71,487,498	\$57,730,520	\$2,569,873	\$18,149,881	\$118,725,952
Alaska*	INA	INA	INA	INA	INA	INA
Arizona	\$3,660,218	\$1,978,965	\$1,364,543	\$0	\$742,916	\$3,531,724
California	\$88,889,574	\$64,261,347	\$17,756,875	\$175,141	\$10,738,747	\$124,480,158
Hawaii	\$4,233,232	\$2,518,670	\$1,404,700	\$30	\$560,812	\$4,786,360
Idaho	\$668,971	\$1,751,265	\$1,605,015	\$0	\$62,164	\$753,057
Nevada	\$4,228,678	\$4,023,864	\$2,782,839	\$850	\$572,055	\$4,896,798
Oregon	\$8,236,377	\$8,306,336	\$6,776,989	\$11,238	\$621,310	\$9,133,176
Washington	\$12,826,170	\$3,269,576	\$2,147,527	\$552,005	\$936,742	\$12,459,472
REGION 06	\$122,743,220	\$86,110,023	\$33,838,488	\$739,264	\$14,234,746	\$160,040,745
US TOTAL	\$791,629,412	\$555,343,383	\$459,866,993	\$13,581,334	\$94,849,407	\$778,675,061

* Alaska was unable to provide accurate information for this function this quarter.

Table 5, page 1

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
(Contributory and Reimbursable Receivables)
Quarter Ending 3/31/2005

10/26/2005

State - Region	Total Receivables End of Period	6 Months or less %	7- 9 Months %	10-12 Months %	13-15 Months %	Over 15 Months %
Connecticut	\$6,114,762	35.9	18.0	20.2	6.3	19.6
Maine	\$678,664	42.4	14.8	12.6	10.3	19.9
Massachusetts	\$15,521,454	36.0	19.8	24.6	3.8	15.8
New Hampshire	\$323,113	42.4	14.3	13.1	4.9	25.3
New Jersey	\$51,732,498	35.9	14.3	15.2	11.0	23.5
New York	\$63,487,645	22.2	12.1	29.3	10.1	26.3
Puerto Rico	\$26,776,811	27.2	16.3	18.8	11.6	26.1
Rhode Island	\$1,936,808	46.9	8.3	10.7	4.0	30.0
Vermont	\$295,384	47.9	19.7	15.1	4.9	12.5
Virgin Islands	\$339,048	29.8	15.0	16.9	16.3	22.0
REGION 01	\$167,206,187	29.5	14.4	22.1	9.8	24.2
Delaware	\$2,679,257	17.6	11.4	27.6	5.7	37.7
District of Columbia	\$3,140,864	25.9	13.2	20.4	13.2	27.3
Maryland	\$14,361,539	4.9	23.2	22.3	31.7	17.9
Pennsylvania	\$41,464,803	39.4	10.0	18.8	5.2	26.7
Virginia	\$14,137,458	26.5	8.6	12.4	2.3	50.2
West Virginia	\$2,812,921	32.3	14.8	16.1	8.1	28.7
REGION 02	\$78,596,842	29.2	12.5	18.5	10.0	29.8
Alabama	\$5,747,689	50.8	10.9	16.3	4.4	17.6
Florida	\$77,421,839	27.7	24.0	25.4	6.5	16.3
Georgia	\$11,985,038	39.7	19.0	36.6	2.3	2.4
Kentucky	\$9,191,124	39.8	12.7	20.7	7.8	19.1
Mississippi	\$40,557,722	31.1	9.2	8.1	5.1	46.4
North Carolina	\$28,283,890	15.8	11.5	21.2	5.1	46.4
South Carolina	\$6,069,235	31.8	17.8	14.3	9.2	27.0
Tennessee	\$6,780,762	35.6	19.0	18.9	7.9	18.6
REGION 03	\$186,037,299	29.1	17.2	20.6	5.9	27.2
Arkansas	\$4,799,168	18.6	25.8	24.3	10.3	21.0
Colorado	\$4,779,913	33.5	19.3	19.7	12.0	15.4
Louisiana	\$10,077,049	34.6	15.6	17.3	10.9	21.6
Montana	\$1,952,665	27.7	13.0	12.2	13.0	34.1
New Mexico	\$3,138,000	53.3	9.9	14.6	7.8	14.5
North Dakota	\$737,803	43.0	17.1	10.0	7.5	22.5
Oklahoma	\$9,261,363	47.5	19.1	20.4	6.8	6.1
South Dakota	\$247,681	18.4	13.6	15.0	22.3	30.6
Texas	\$30,854,480	23.0	9.7	24.3	4.8	38.2
Utah	\$1,092,891	57.4	14.1	10.1	3.8	14.6
Wyoming	\$1,127,023	8.4	57.3	13.8	5.3	15.2
REGION 04	\$68,068,036	30.5	14.7	21.0	7.3	26.4

Table 5, page 2

PERCENT DISTRIBUTION OF AGE OF RECEIVABLES
(Contributory and Reimbursable Receivables)
Quarter Ending 3/31/2005

10/26/2005

State - Region	Total Receivables End of Period	6 Months or less %	7- 9 Months %	10-12 Months %	13-15 Months %	Over 15 Months %
Illinois	\$17,141,903	0.0	18.8	42.5	10.0	28.5
Indiana	\$9,432,772	15.4	13.4	37.6	10.0	23.6
Iowa	\$4,554,336	29.9	15.5	11.4	18.1	25.2
Kansas	\$3,928,464	54.0	6.4	4.6	1.8	33.1
Michigan	\$30,448,873	22.6	17.2	30.7	6.2	23.2
Minnesota	\$23,572,142	36.3	18.6	20.2	8.2	16.6
Missouri	\$8,032,443	40.6	16.7	19.2	6.6	16.8
Nebraska	\$909,124	34.6	16.9	20.9	6.8	20.8
Ohio	\$14,351,952	24.2	14.2	21.5	6.1	34.0
Wisconsin	\$6,353,943	34.5	19.3	19.3	7.1	19.8
REGION 05	\$118,725,952	25.0	16.7	26.7	7.9	23.8
Alaska	\$0					
Arizona	\$3,531,724	25.9	35.0	12.4	6.4	20.4
California	\$124,480,158	53.8	3.7	5.9	21.4	15.2
Hawaii	\$4,786,360	38.7	12.8	17.4	8.6	22.6
Idaho	\$753,057	55.9	13.2	7.9	6.8	16.1
Nevada	\$4,896,798	42.6	14.2	12.6	9.4	21.1
Oregon	\$9,133,176	47.2	14.6	8.9	6.2	23.0
Washington	\$12,459,472	45.2	16.7	12.9	16.7	8.5
REGION 06	\$160,040,745	51.4	6.7	7.3	19.0	15.7
US TOTAL	\$778,675,061	33.3	13.7	19.0	10.3	23.8

Table 6, page 1

AUDIT ACTIVITY
Quarter Ending 3/31/2005

10/26/05

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 Objective	Completed Audits	Number	Percent of Total	Number	Percent of Total	Quarters Audited	Hours Spent	<u>Current Qtr</u>	<u>Prior Qtr</u>		<u>Year Ago Qtr</u>	
									Number Discovered	Number Discovered	Quarter Change	Number Discovered	Year Change
Connecticut		450	5	1.1%	208	46.2%	5.0	9.9	943	842	101	1,083	-140
Maine		194	1	0.5%	72	37.1%	4.0	4.0	169	161	8	618	-449
Massachusetts		391	16	4.1%	183	46.8%	4.4	7.4	893	1,287	-394	1,070	-177
New Hampshire		205	6	2.9%	76	37.1%	4.0	5.0	140	136	4	135	5
New Jersey		1,442	51	3.5%	646	44.8%	4.2	5.7	3,575	3,909	-334	4,032	-457
New York		2,753	46	1.7%	1,228	44.6%	5.5	7.5	2,753	6,492	-3,739	1,882	871
Puerto Rico		97	1	1.0%	22	22.7%	4.4	12.5	103	58	45	435	-332
Rhode Island		186	3	1.6%	63	33.9%	6.6	9.5	178	59	119	113	65
Vermont		179	5	2.8%	93	52.0%	6.2	3.6	146	177	-31	234	-88
Virgin Islands Region 01		5,897	134	2.3%	2,591	43.9%	5.0	7.0	8,900	13,121	-4,221	9,602	-702
Delaware		95	1	1.1%	23	24.2%	3.9	7.9	1	0	1	0	1
District of Columbia		3	0	0.0%	1	33.3%	5.0	35.7	0	3	-3	0	0
Maryland		649	12	1.8%	282	43.5%	4.2	3.6	1,322	2,011	-689	896	426
Pennsylvania		1,484	12	0.8%	476	32.1%	5.0	4.4	57	48	9	163	-106
Virginia		683	19	2.8%	242	35.4%	4.8	4.5	0	0	0	0	0
West Virginia		196	5	2.6%	88	44.9%	4.1	8.2	274	153	121	422	-148
Region 02		3,110	49	1.6%	1,112	35.8%	4.7	4.6	1,654	2,215	-561	1,481	173
Alabama		568	12	2.1%	115	20.2%	4.0	2.1	65	67	-2	97	-32
Florida		2,098	173	8.2%	935	44.6%	4.0	10.0	939	948	-9	1,252	-313
Georgia		830	21	2.5%	207	24.9%	4.0	4.4	86	242	-156	95	-9
Kentucky		198	0	0.0%	144	72.7%	4.0	6.3	153	533	-380	34	119
Mississippi		177	3	1.7%	25	14.1%	4.1	1.7	4	68	-64	1	3
North Carolina		773	27	3.5%	355	45.9%	5.1	11.5	331	71	260	247	84
South Carolina		676	1	0.1%	219	32.4%	4.7	2.8	262	458	-196	368	-106
Tennessee		531	3	0.6%	236	44.4%	4.0	7.4	411	288	123	237	174
Region 03		5,851	240	4.1%	2,236	38.2%	4.2	7.2	2,251	2,675	-424	2,331	-80

Table 6, page 2

AUDIT ACTIVITY
Quarter Ending 3/31/2005

10/26/05

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 Objective	Completed Audits	Number	Percent of Total	Number	Percent of Total	Quarters Audited	Hours Spent	<u>Current Qtr</u>	<u>Prior Qtr</u>		<u>Year Ago Qtr</u>	
									Number Discovered	Number Discovered	Quarter Change	Number Discovered	Year Change
Arkansas		189	3	1.6%	59	31.2%	4.6	5.3	213	344	-131	855	-642
Colorado		807	18	2.2%	455	56.4%	4.0	3.5	1,154	1,398	-244	1,914	-760
Louisiana		496	16	3.2%	178	35.9%	4.1	5.5	304	121	183	334	-30
Montana		160	7	4.4%	86	53.8%	4.3	7.5	175	133	42	124	51
New Mexico		229	3	1.3%	46	20.1%	3.9	4.1	55	152	-97	147	-92
North Dakota		86	0	0.0%	37	43.0%	4.0	5.0	12	9	3	33	-21
Oklahoma		337	3	0.9%	152	45.1%	4.2	5.1	284	216	68	152	132
South Dakota		120	6	5.0%	59	49.2%	4.0	3.6	170	218	-48	153	17
Texas		2,735	19	0.7%	1,009	36.9%	4.0	4.9	1,058	1,016	42	857	201
Utah		374	6	1.6%	182	48.7%	4.1	4.6	312	448	-136	1,436	-1,124
Wyoming		78	2	2.6%	46	59.0%	4.2	7.8	152	490	-338	90	62
Region 04		5,611	83	1.5%	2,309	41.2%	4.1	4.8	3,889	4,545	-656	6,095	-2,206
Illinois		1,139	25	2.2%	568	49.9%	4.0	17.3	2,307	1,599	708	2,813	-506
Indiana		894	10	1.1%	546	61.1%	5.2	12.8	4,480	2,641	1,839	2,856	1,624
Iowa		27	0	0.0%	15	55.6%	4.0	5.9	5	49	-44	22	-17
Kansas		317	1	0.3%	78	24.6%	4.0	2.2	111	43	68	176	-65
Michigan		433	67	15.5%	239	55.2%	4.0	12.7	751	599	152	661	90
Minnesota		561	71	12.7%	277	49.4%	4.0	7.6	398	788	-390	238	160
Missouri		994	31	3.1%	371	37.3%	4.1	6.1	92	95	-3	142	-50
Nebraska		234	10	4.3%	137	58.5%	4.3	3.3	134	189	-55	153	-19
Ohio		1,514	46	3.0%	587	38.8%	4.0	7.2	1,823	2,335	-512	1,454	369
Wisconsin		635	24	3.8%	299	47.1%	5.8	6.3	1,805	1,194	611	1,644	161
Region 05		6,748	285	4.2%	3,117	46.2%	4.4	9.4	11,906	9,532	2,374	10,159	1,747
Alaska		81	5	6.2%	60	74.1%	4.0	7.9	0	0	0	0	0
Arizona		484	6	1.2%	151	31.2%	4.5	5.7	1,218	1,263	-45	1,834	-616
California		183	7	3.8%	139	76.0%	4.9	29.1	2,352	1,223	1,129	2,417	-65
Hawaii		141	1	0.7%	65	46.1%	4.6	10.8	81	126	-45	39	42
Idaho		218	1	0.5%	122	56.0%	4.2	6.0	320	838	-518	286	34
Nevada		264	18	6.8%	141	53.4%	4.6	10.1	82	56	26	162	-80
Oregon		552	19	3.4%	275	49.8%	6.3	16.8	1,142	1,001	141	1,054	88
Washington		1,268	3	0.2%	360	28.4%	4.7	3.6	94	44	50	24	70
Region 06		3,191	60	1.9%	1,313	41.1%	4.9	8.8	5,289	4,551	738	5,816	-527
US		30,408	851	2.8%	12,678	41.7%	4.5	7.1	33,889	36,639	-2,750	35,484	-1,595

AUDIT CHANGE IN TOTAL WAGES AND CONTRIBUTIONS

10/26/2005

Quarter Ending 3/31/2005

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	\$14,175,434	\$2,769,209	\$16,944,643	\$200,494	\$33,777	\$234,271	\$166,717	\$370.48	\$37.46
Maine	\$615,948	\$372,085	\$988,033	\$7,476	\$3,105	\$10,581	\$4,371	\$22.53	\$5.59
Massachusetts	\$10,286,532	\$81,020	\$10,367,552	\$329,314	\$3,564	\$332,878	\$325,750	\$833.12	\$112.99
New Hampshire	\$1,862,763	\$227,410	\$2,090,173	\$6,412	\$2,556	\$8,968	\$3,856	\$18.81	\$3.74
New Jersey	\$33,986,113	\$1,780,284	\$35,766,397	\$856,344	\$53,146	\$909,490	\$803,198	\$557.00	\$97.86
New York	\$132,816,764	\$15,172,734	\$147,989,498	\$1,713,505	\$430,267	\$2,143,772	\$1,283,238	\$466.12	\$62.48
Puerto Rico	\$790,616	\$343,113	\$1,133,729	\$21,292	\$9,624	\$30,916	\$11,668	\$120.29	\$9.64
Rhode Island	\$1,591,332	\$1,487,602	\$3,078,934	\$35,970	\$12,746	\$48,716	\$23,224	\$124.86	\$13.13
Vermont	\$1,031,420	\$155,280	\$1,186,700	\$11,509	\$3,080	\$14,589	\$8,429	\$47.09	\$13.13
Virgin Islands	INA	INA	INA	INA	INA	INA	INA	INA	INA
REGION 01	\$197,156,922	\$22,388,737	\$219,545,659	\$3,182,316	\$551,865	\$3,734,181	\$2,630,451	\$446.07	\$63.36
Delaware	\$944,032	\$27,428	\$971,460	\$4,536	\$305	\$4,841	\$4,231	\$44.54	\$5.63
District of Columbia	\$384,390	\$11,838	\$396,228	\$1,681	\$1,241	\$2,922	\$440	\$146.67	\$4.11
Maryland	\$10,841,386	\$2,295,432	\$13,136,818	\$47,459	\$9,091	\$56,550	\$38,368	\$59.12	\$16.30
Pennsylvania	\$26,699,447	\$1,387,377	\$28,086,824	\$613,719	\$39,494	\$653,213	\$574,225	\$386.94	\$88.55
Virginia	\$5,729,566	\$656,970	\$6,386,536	\$11,474	\$4,901	\$16,375	\$6,573	\$9.62	\$2.12
West Virginia	\$2,252,434	\$26,926	\$2,279,360	\$28,849	\$4,928	\$33,777	\$23,921	\$122.05	\$14.81
REGION 02	\$46,851,255	\$4,405,971	\$51,257,226	\$707,718	\$59,960	\$767,678	\$647,758	\$208.28	\$44.96
Alabama	\$840,707	\$112,489	\$953,196	\$6,932	\$7,052	\$13,984	(\$120)	(\$0.21)	(\$0.10)
Florida	\$16,076,271	\$12,471,337	\$28,547,608	\$71,327	\$62,317	\$133,644	\$9,010	\$4.29	\$0.43
Georgia	\$1,029,456	\$418,197	\$1,447,653	\$942	\$1,809	\$2,751	(\$867)	(\$1.04)	(\$0.24)
Kentucky	\$863,914	\$86,057	\$949,971	\$9,380	\$23,814	\$33,194	(\$14,434)	(\$72.90)	(\$11.48)
Mississippi	\$95,348	\$191,275	\$286,623	\$960	\$41,756	\$42,716	(\$40,796)	(\$230.49)	(\$133.76)
North Carolina	\$8,631,209	\$2,177,328	\$10,808,537	\$64,811	\$39,850	\$104,661	\$24,961	\$32.29	\$2.81
South Carolina	\$11,526,973	\$804,026	\$12,330,999	\$121,797	\$13,806	\$135,603	\$107,991	\$159.75	\$56.42
Tennessee	\$2,123,467	\$845,599	\$2,969,066	\$31,589	\$12,836	\$44,425	\$18,753	\$35.32	\$4.79
REGION 03	\$41,187,345	\$17,106,308	\$58,293,653	\$307,738	\$203,240	\$510,978	\$104,498	\$17.86	\$2.48

AUDIT CHANGE IN TOTAL WAGES AND CONTRIBUTIONS

10/26/2005

Quarter Ending 3/31/2005

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	\$1,700,421	\$141,009	\$1,841,430	\$21,728	\$3,942	\$25,670	\$17,786	\$94.11	\$17.77
Colorado	\$7,269,521	\$2,224,220	\$9,493,741	\$45,569	\$21,554	\$67,123	\$24,015	\$29.76	\$8.49
Louisiana	\$2,599,018	\$1,378,837	\$3,977,855	\$20,418	\$20,407	\$40,825	\$11	\$0.02	\$0.00
Montana	\$933,921	\$15,505	\$949,426	\$12,631	\$5,000	\$17,631	\$7,631	\$47.69	\$6.35
New Mexico	\$426,307	\$14,409	\$440,716	\$5,062	\$534	\$5,596	\$4,528	\$19.77	\$4.81
North Dakota	\$144,066	\$11,761	\$155,827	\$827	\$1,046	\$1,873	(\$219)	(\$2.55)	(\$0.50)
Oklahoma	\$6,060,428	\$1,366,803	\$7,427,231	\$66,712	\$3,153	\$69,865	\$63,559	\$188.60	\$37.08
South Dakota	\$461,632	\$2,490,810	\$2,952,442	\$1,882	\$3,091	\$4,973	(\$1,209)	(\$10.08)	(\$2.81)
Texas	\$9,691,718	\$3,259,876	\$12,951,594	\$68,087	\$40,253	\$108,340	\$27,834	\$10.18	\$2.07
Utah	\$2,061,805	\$930,668	\$2,992,473	\$12,312	\$8,660	\$20,972	\$3,652	\$9.76	\$2.13
Wyoming	\$598,227	\$40,120	\$638,347	\$9,300	\$453	\$9,753	\$8,847	\$113.42	\$14.55
REGION 04	\$31,947,064	\$11,874,018	\$43,821,082	\$264,528	\$108,093	\$372,621	\$156,435	\$27.88	\$5.78
Illinois	\$32,486,136	\$2,185,689	\$34,671,825	\$433,228	\$12,192	\$445,420	\$421,036	\$369.65	\$21.42
Indiana	\$28,244,267	\$58,778,047	\$87,022,314	\$253,336	\$19,836	\$273,172	\$233,500	\$261.19	\$20.39
Iowa	\$40,064	\$36,263	\$76,327	\$28	\$3	\$31	\$25	\$0.93	\$0.16
Kansas	\$227,974	\$198,908	\$426,882	\$2,350	\$1,993	\$4,343	\$357	\$1.13	\$0.51
Michigan	\$4,260,918	\$1,006,994	\$5,267,912	\$71,337	\$38,229	\$109,566	\$33,108	\$76.46	\$6.02
Minnesota	\$6,284,258	\$1,644,690	\$7,928,948	\$61,030	\$29,493	\$90,523	\$31,537	\$56.22	\$7.41
Missouri	\$2,382,491	\$1,603,812	\$3,986,303	\$24,213	\$11,324	\$35,537	\$12,889	\$12.97	\$2.12
Nebraska	\$1,715,290	\$260,666	\$1,975,956	\$17,950	\$2,877	\$20,827	\$15,073	\$64.41	\$19.75
Ohio	\$3,914,332	\$8,118,659	\$12,032,991	\$64,488	\$22,987	\$87,475	\$41,501	\$27.41	\$3.81
Wisconsin	\$23,870,296	\$2,329,428	\$26,199,724	\$375,893	\$66,335	\$442,228	\$309,558	\$487.49	\$77.00
REGION 05	\$103,426,026	\$76,163,156	\$179,589,182	\$1,303,853	\$205,269	\$1,509,122	\$1,098,584	\$162.80	\$17.31
Alaska	\$61,082	\$799,289	\$860,371	\$3,750	\$11,319	\$15,069	(\$7,569)	(\$93.44)	(\$11.88)
Arizona	\$8,700,915	\$185,089	\$8,886,004	\$52,176	\$1,460	\$53,636	\$50,716	\$104.79	\$18.52
California	\$22,350,230	\$409,172	\$22,759,402	\$290,171	\$10,164	\$300,335	\$280,007	\$1,530.09	\$52.55
Hawaii	\$679,579	\$392,318	\$1,071,897	\$10,684	\$8,790	\$19,474	\$1,894	\$13.43	\$1.24
Idaho	\$1,961,340	\$612,685	\$2,574,025	\$24,154	\$4,685	\$28,839	\$19,469	\$89.31	\$14.91
Nevada	\$6,805,695	\$417,531	\$7,223,226	\$22,742	\$6,743	\$29,485	\$15,999	\$60.60	\$6.02
Oregon	\$14,235,268	\$1,709,367	\$15,944,635	\$291,498	\$28,677	\$320,175	\$262,821	\$476.13	\$28.32
Washington	\$4,344,069	\$3,079,423	\$7,423,492	\$131,429	\$47,911	\$179,340	\$83,518	\$65.87	\$18.40
REGION 06	\$59,138,178	\$7,604,874	\$66,743,052	\$826,604	\$119,749	\$946,353	\$706,855	\$221.52	\$25.23
US TOTAL	\$479,706,790	\$139,543,064	\$619,249,854	\$6,592,757	\$1,248,176	\$7,840,933	\$5,344,581	\$175.76	\$24.69