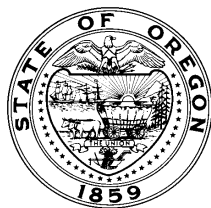


**Report on
Liquidated and Delinquent
Accounts Receivable
June 30, 2006**



**Legislative Fiscal Office
December 2006**

**STATE OF OREGON
LEGISLATIVE FISCAL OFFICE**

900 COURT STREET NE
STATE CAPITOL, ROOM H-178
SALEM OR 97301-4048
PHONE 503-986-1828
FAX 503-373-7807



KEN ROCCO
LEGISLATIVE FISCAL OFFICER

THERESA MCHUGH
DEPUTY FISCAL OFFICER

December 15, 2006

To the Members of the Seventy-Fourth Oregon Legislative Assembly:

Enclosed is a compilation of the reports on liquidated and delinquent accounts receivable that were submitted to the Legislative Fiscal Office in accordance with ORS 293.229. The statute requires state agencies to report on the status of their liquidated and delinquent accounts each fiscal year. The same statute requires our office to compile these reports into one summary for the Legislative Assembly. This is the seventh report required under the statute.

A handwritten signature in black ink, appearing to read "Ken Rocco", is written over a horizontal line.

Ken Rocco
Legislative Fiscal Officer

**Report on
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Introduction and Background

Introduction

During the 1999 legislative session, House Bill 3509 was introduced to provide statutory guidance to state agencies on the collection of past due accounts. The bill amended Chapter 293, Oregon Revised Statutes, *Administration of Public Funds*. The statute requires state agencies (with some identified exceptions) to turn over to the Department of Revenue, or to private collection agencies, liquidated and delinquent accounts for which no payment had been received within a year. Legislation passed during the 2003 session now requires agencies to turn the accounts over for collection if no payment has been received within 90 days.

Further, the statute requires annual reporting of liquidated and delinquent accounts to the Legislative Fiscal Office. The Legislative Fiscal Office is required to compile the reports and issue one report to the Legislative Assembly. This is the seventh report issued under the statute.

Reporting under the statute

Each state agency must submit to the Legislative Fiscal Office by October 1 of each fiscal year, “a report that describes the status of that agency’s liquidated and delinquent accounts and efforts made by that agency to collect liquidated and delinquent accounts during the previous fiscal year.” [ORS 293.229(1)] Definitions used and instructions for reporting are included as Appendix 4 and Appendix 5, respectively.

This year, three agencies failed to report. This compares favorably to last year when 14 agencies failed to report. Of the 14, however, five had not received funding for the 2003-05 biennium and ultimately were removed from statute during the 2005 legislative session.

Implementation of the statute

The Department of Administrative Services, State Controllers Division has taken the lead to implement the statute. It staffs the Accounts Receivable Core Committee which brings together state agencies to develop and maintain policies and procedures for collection of accounts receivable. Updated policies and procedures are incorporated in the Oregon Accounting Manual. The Committee also provides a forum for consensus building and serves as a means of communicating progress throughout state government.

The Division has a website to provide updated information on collection of receivables by state agencies, located at <http://www.oregon.gov/DAS/SCD/SRS/arcc.shtml>. It also uses the information provided by agencies (and included in this

report) to analyze state collection data. Its analysis is included in the State Controllers Division Accounts Receivable Core Committee Strategic Plan.

Acknowledgements

The Legislative Fiscal Office would like to acknowledge the following contributors to this year's effort:

- the Department of Administrative Services, State Controllers Division for providing staff support and data analysis;
- the Information Systems staff of Legislative Administration who made it possible for the information to be submitted via the Internet; and
- the Department of Administrative Services, State Data Center for providing a secure host for input of the required information.

Results of Reporting

Summary of reporting results

This report accounts for 138 separate state agencies and programs. Agencies were notified of reporting requirements via the Accounts Receivable Core Committee and statewide email. The Department of Administrative Services, State Controllers Division maintains a website for this project, also located at <http://www.oregon.gov/DAS/SCD/SRS/arcc.shtml>. The reporting instruction manual was updated and a training session was conducted.

Summary of Agency Reporting June 30, 2006		
Agencies reporting no accounts	59	42.7%
Exempt agencies not reporting	19	13.8%
Agencies that did not report	3	2.2%
Agencies reporting accounts	57	41.3%
Total	138	100.0%

Summary of liquidated and delinquent accounts receivable

Presented below is the summary of liquidated and delinquent accounts that agencies reported to the Legislative Fiscal Office. A list of the agencies that reported activity during the year on liquidated and delinquent accounts and their outstanding balances is included as Appendix 1 to this report. A number of agencies reported that they had no such accounts, a listing of which is included as Appendix 2.

Liquidated and Delinquent Accounts June 30, 2006		
	Number of Accounts	Dollar Value of Accounts
1. Beginning Balance	1,463,918	\$ 1,512,015,096
2. Additions	474,322	502,226,251
3. Collections		(311,947,925)
4. Account Closed	(365,580)	
5. Write-Offs	(35,028)	(64,203,956)
6. Adjustments		(61,875,110)
7. Reversals	(28,385)	(42,040,824)
8. Ending Balance	1,509,247	\$ 1,534,173,532

Because collections and adjustments (lines 3 and 6, page 3) could have been made on accounts that are either still open, closed, or subsequently written off, only the dollar amounts of collections and adjustments were reported. Similarly, only the number of accounts that were closed are reported on line 4. Reversals are accounts previously reported as delinquent and liquidated, but have now changed status. The instructions for reporting provided descriptions of information to be included on each reporting line. For additional information, please see the instructions provided in Appendix 5.

A breakdown of the reported balances outstanding by fund type is presented below.

Liquidated and delinquent accounts receivable by fund type

Fund Type	Dollars	%
General Fund	\$ 467,398,219	30.5%
Lottery Funds	329,158	0.0%
Other Funds	618,799,452	40.3%
Other Funds Pass-Through	217,313,011	14.2%
Federal Funds	230,333,692	15.0%
Total	\$ 1,534,173,532	100.0%

Of the \$467 million General Fund balance, the Department of Revenue accounted for \$444 million. The Judicial Department, the Department of Justice, and the Department of Consumer and Business Services reported significant Other Funds outstanding. Additionally, the Judicial Department and Department of Justice reported \$162 and \$55 million Other Funds Pass-Through, respectively. The Department of Justice, Employment Department, and Oregon University System accounted for most of the Federal Funds outstanding. The Lottery Commission reported the Lottery Funds receivables.

Agencies that did not report

This is the fourth year that agencies required to report did not submit reports. Last year, 14 agencies failed to report. Five of the agencies had essentially ceased operations, and subsequently had their operational responsibilities transferred to other agencies by law. This year, the number of agencies that failed to report decreased to three: the Department of Geology and Mineral Industries, the Bureau of Labor and Industries, and the Oregon Student Assistance Commission. Last year, the Bureau of Labor and Industries reported outstanding accounts while the other two agencies had none. The statute is silent about consequences of non-reporting.

Agencies exempt from reporting

Certain state agencies are exempt from ORS 293. The State Accident Insurance Fund Corporation is exempt from Chapter 293, except for ORS 293.240, which establishes the process for writing off uncollectible accounts. The Oregon Health and Science University Public Corporation is exempt as its enabling legislation states that the university “shall not be considered...a state agency for purposes of state statutes.”

Many commissions and boards also claim exemption from the reporting requirement because of the placement of House Bill 3509 (1999) in the Oregon Revised Statutes. Since the reporting requirement was codified in ORS 293.229, any state agency whose enabling legislation exempted it from a range of sections of ORS 293 that included ORS 293.229 would be exempted from reporting their liquidated and delinquent accounts receivable.

The Department of Administrative Services, State Controllers Division reviewed applicable statutes to determine whether agencies properly claimed statutory exemption from reporting. A list of agencies that did not report because they are exempt is included as Appendix 3 to this report.

Collections by Department of Revenue

ORS 293.231 requires that accounts be turned over to the Department of Revenue or private collection agencies for collection. Presented here is summary information on accounts turned over to the Department of Revenue by agencies that reported.

	Number of Accounts	Dollar Value of Accounts
Beginning Balance	213,433	\$ 150,171,156
Additions		122,434,400
Collections		(24,673,284)
Returned		(95,258,731)
Accounts Outstanding	195,644	\$ 152,673,541

Activities resulted in total collections of \$34.5 million

Agencies have reported that \$24.7 million of liquidated and delinquent receivables were collected by the Department of Revenue. The Department of Revenue reports that its collection activities resulted in total collections of \$34.5 million for governmental agencies. This includes amounts collected for state governmental agencies exempt from reporting, community colleges, and county corrections institutions.

The Department of Revenue has a statutory Collections Unit that can be used by state agencies to assist in collection

efforts. During the year, the Department of Revenue reports that it collected \$21.8 million using collection activities like those used by private collection agencies.

Additionally, the Department of Revenue may collect, on behalf of agencies, from “any refunds or sums due to the debtor from the Department of Revenue or any other state agency.” During the fiscal year ended June 30, 2006, the Department collected \$12.7 million by offsetting 59,300 different accounts.

Collections by private collection agencies

Prior to the statutory change on liquidated and delinquent accounts, the use of private collection agencies was allowed, but not mandatory. Now agencies must turn over liquidated and delinquent accounts to the Department of Revenue or to private collection agencies for collection. The statute also requires agencies to report on the accounts turned over to private collection agencies. Presented here is a summary of accounts turned over to private collection agencies for the year that ended June 30, 2006.

	Number of Accounts	Dollar Value of Accounts
Beginning Balance	591,320	\$ 439,794,986
Additions		192,091,580
Collections		(17,422,531)
Returned		(86,582,374)
Accounts Outstanding	682,221	\$ 527,881,661

Exempt accounts

Not all accounts can be transferred to the Department of Revenue or to private collection agencies. There may be federal or state statutory or regulatory prohibitions that would cause them to be exempt from transfer. Specific exemptions are codified in ORS 293.231(6)(a) through (i). If other state or federal laws exempt agencies from turning over accounts for collections, ORS 293.231(5) applies. The number and dollar value of the statutorily exempt accounts are presented on the next page.

ORS 293.233 allows exemptions to be established administratively by the Department of Administrative Services. These are set forth in the Oregon Accounting Manual (OAM), referenced as OAM 35.40.10.PO.114(j) through (r). Presented on the next page is summary information on accounts reported as administratively exempt from transfer for collection.

**Accounts Reported as Exempt from Requirement to Turn Over for Collection
June 30, 2006**

	Number of Accounts	Dollar Value of Accounts
Statutorily exempt		
Under ORS 293.231(6), sub		
a) consensual security interest	312	\$ 4,689,971
b) court ordered judgment	385	8,269,827
c) litigation, bankruptcy, mediation, etc.	9,780	80,150,217
d) student loan of a student attending school	0	0
e1) state agency receivables	471	2,048,188
e2) federal or local government receivables	1,937	3,867,702
f) hospitalized debtor	5,776	17,842,666
g) imprisoned debtor	202	1,093,126
h) account less than \$100	16,648	795,837
i) loss of federal funds or federal program funds	1,857	3,540,418
Subtotal statutorily exempt	37,368	\$ 122,297,952
Administratively exempt		
Under OAM 35.30.20.PO.114, sub		
j) debtor hardship	1,150	\$ 1,949,392
k) non-consensual lien	488	16,283,992
l) secured by bond	8	103,666
m) payment on multiple accounts within 1 year	1,808	5,432,888
n) DAS petition approved exemptions	14,807	149,784,495
o) ORS Chs. 825, or 826 related to a motor carrier	0	0
p) wage garnishment or order prevents	128	1,315,337
q) spousal or child support	92,463	329,351,665
r) not income-producing and no assets	127	1,655,777
Subtotal administratively exempt	110,979	\$ 505,877,212
Total exemptions June 30, 2006	148,347	\$ 628,175,164

Of the total \$1.5 billion liquidated and delinquent accounts reported, 41% (\$628 million) were classified as exempt from the statutory requirement to be turned over for collection. Of the \$628 million exempt, \$505.9 million, or 80%, were reported as administratively exempt. Of those administratively exempt, \$329.4 million, or 65%, are exempt because they are for spousal or child support payments which are governed by other federal rules and regulations. Additionally, \$149.8 million, or 30%, are exempt through specific request by the Department of Revenue. Most of these are delinquent personal income taxes.

Appendix 1 Agencies reporting accounts with activity

Agency	Total Accounts	Total Dollars
Accountancy, Board of	23	421,166
Administrative Services, Department of	604	7,386,607
Agriculture, Department of ; Commodity Comm	96	90,409
Albacore Commission, Oregon	1	51,961
Aviation, Department of		0
Blueberry Commission, Oregon	1	169
Chiropractic Examiners, Board of	8	20,609
Clover Commission, Oregon	1	2,336
Community Colleges and Workforce Dev, Dept of	11	9,674
Construction Contractors Board	1,298	4,668,016
Consumer and Business Services, Department of	6,890	43,041,264
Corrections, Department of	990	458,990
Dungeness Crab Commission, Oregon	2	32,646
Economic and Community Development Dept	79	4,157,743
Education, Department of	31	36,074
Employment Department	22,699	48,967,454
Energy, Department of	19	30,351
Environmental Quality, Department of	805	2,418,817
Fish and Wildlife, Department of	7	23,000
Forestry, Department of	45	164,214
Government Standards and Practices Commission	19	69,637
Hazelnut Commission, Oregon	1	7,217
Health Licensing Agency	329	276,747
Highland Bentgrass Commission, Oregon	1	541
Housing and Community Services Department	103	316,565
Human Services, Department of	3,285	16,069,263
Judicial Department	1,180,013	541,736,596
Justice Department	94,305	341,164,855
Lands, Department of State	4	655
Lane County Local Gov't Boundary Commission	15	15,263
Legislative Administration Committee	3	822
Liquor Control Commission, Oregon	47	92,000
Lottery Commission, Oregon State	38	329,498
Marine Board	58	2,755
Medical Examiners, Board of	8	88,457
Military Department	5	3,997
Naturopathic Examiners, Board of		0
Nursing, Board of	43	58,745
Orchardgrass Seed Producers Commission, Oregon	1	3,913
Oregon University System	30,470	43,405,554
Oregon Youth Authority	14	13,036
Parks and Recreation Department	3,482	155,360

Pharmacy, Board of	4	75,000
Police, Department of State	597	597,641
Private Health Partnerships, Office of	43	21,729
Public Employees Retirement System	471	1,270,668
Public Safety Standards and Training, Department of	1	2,363
Public Utility Commission	518	99,014
Radiologic Technology, Board of		0
Real Estate Agency	15	292,943
Revenue, Department of	126,825	459,759,339
Ryegrass Growers Seed Commission, Oregon	1	13,250
Secretary of State	49	45,215
Tax Practitioners, Board of	19	1,413,191
Transportation, Department of	34,797	13,182,800
Veterans' Affairs, Department of	51	1,587,578
Water Resources Department	2	19,825
Total	1,509,247	1,534,173,532

Note: The Department of Aviation and the Boards of Naturopathic Examiners and Radiologic Technology had liquidated and delinquent accounts at June 30, 2005, and reported activity this year. They reported no balances outstanding at June 30, 2006 as a result of the account activity reported.

Appendix 2

Agencies reporting no accounts

Advocacy Commissions Office, Oregon
Alfalfa Seed Commission, Oregon
Bartlett Pear Commission, Oregon
Beef Council, Oregon
Blind, Commission for the
Children and Families, Commission on
Clinical Social Workers, Board of
Columbia River Gorge Commission
Counselors and Therapists, Board of Professional
Court Procedures, Council on
Criminal Justice Commission
Dairy Products Commission, Oregon
Dentistry, Board of
Dieticians, Board of Examiners of Licensed
District Attorneys and Their Deputies
Employment Relations Board
Facilities Authority
Fine Fescue Commission
Forest Resources Institute, Oregon
Fryer Commission, Oregon
Governor, Office of the
Grains Commission, Oregon
Hop Commission, Oregon
Judicial Fitness and Disability, Commission on
Land Conservation and Development, Department of
Land Use Board of Appeals
Legislative Assembly
Legislative Commission on Indian Services
Legislative Counsel Committee
Legislative Fiscal Officer
Legislative Revenue Officer
Library, Oregon State
Long-Term Care Ombudsman
Mint Commission, Oregon
Mortuary and Cemetery Board
Nursing Home Administrators, Board of Examiners of
Occupational Therapy Licensing Board
Onion Commission, Western Oregon
Parole and Post-Prison Supervision, Board of
Potato Commission, Oregon
Processed Vegetable Commission, Oregon
Psychiatric Security Review Board

Psychologist Examiners, Board of
Public Defense Services Commission
Racing Commission
Raspberry and Blackberry Commission, Oregon
Salmon Commission, Oregon
Sheep Commission, Oregon
Speech-Language Pathology and Audiology, Board of Examiners for
Strawberry Commission, Oregon
Sweet Cherry Commission, Oregon
Tall Fescue Commission, Oregon
Teacher Standards and Practices Commission
Trawl Commission, Oregon
Treasurer of State
Veterinary Medical Examining Board
Water Resources Loan Program
Watershed Enhancement Board, Oregon
Wheat Commission, Oregon

Appendix 3

Agencies exempt from reporting

Agency	Exempting Statute
Appraiser Certification and Licensure Board	ORS 674.349
Architect Examiners, Board of	ORS 182.460
Children's Trust Fund of Oregon Foundation	ORS 182.460
Corrections Enterprises, Oregon	ORS 421.352
Engineering and Land Surveying, Board of Ex for	ORS 182.460
Film and Video Office, Oregon	ORS 284.375
Geologist Examiners, Board of	ORS 182.460
Landscape Architects Board	ORS 182.460
Landscape Contractors Board	ORS 182.451
Massage Technicians, Board of	ORS 182.451
Optometry, Board of	ORS 182.460
Oregon Health and Science University	ORS 353.100
Patient Safety Commission, Oregon	ORS 182.460
Physical Therapist Licensing Board	ORS 182.451
State Accident Insurance Fund	ORS 656.753
Tourism Commission, Oregon	ORS 285A.269
Travel Information Council	ORS 377.836
Utility Notification Center, Oregon	ORS 757.552(3)
Wine Board, Oregon	ORS 182.460

Appendix 4

Definitions used in the reporting process

State agency – ORS 293 defines a state agency as “any officer, board, commission, department, division or institution in the executive or administrative branch of state government.”

Account – the debt relationship between a state agency and an individual or entity. Agencies may define “account” differently in their systems. For the purposes of this reporting requirement, a legal entity may have multiple debts with that agency. If treated in the agency’s system as the same account, it should be reported as one account in this report. If an agency treats each debt as a separate account and collects them separately, they may report them as separate accounts.

Delinquent – a delinquent account is defined as a receivable account for which payment has not been received by the due date. Most receivables have a specific due date. If any part of that debt is not paid by the due date, the account needs to be reported. Some debts do not have an obvious due date, such as overpayments. The due date for this debt may be determined by the agency. For example, the date on which the agency may start assessing interest or enforcing collection may be the best date to use. Accounts that are not yet due are not included in the report.

Liquidated accounts – are defined in the Oregon Accounting Manual (OAM). In general, a liquidated account is one where the exact past due amount is known, proper notification of the debt has been made to the debtor, and there has been a judgment, or a distraint warrant for taxes, or an administrative proceeding has established the debt, etc.

The definition provided in the Oregon Accounting Manual is included here.

For purposes of ORS 293.229 - .233 and ORS 293.250, a liquidated debt is one for which:

- a. An agency has determined an exact past due amount owing; and
- b. An agency has made a reasonable attempt to notify the debtor in writing of the amount owing and nature of the debt, and has requested payment; and
- c. The debt meets one of the following conditions: (See Note 1)
 1. Judgment has been entered on the debt.
 2. The debt is a tax debt for which a distraint warrant has been issued or the prerequisites of issuance have been met.
 3. Liability for, and the amount of, the debt have been established through an administrative proceeding.
 4. A non-complying employer’s debt for claim and administrative costs eligible for referral under criteria identified by the Department of Justice.
 5. (See Note 1) The debt arises from a promissory note.
 6. (See Note 2) The debt is an account stated under a preexisting written agreement between the agency and the debtor. A statement of account has been mailed or delivered to the debtor, and the debtor has not objected within a reasonable time, which should be specified by the agency. Example: A student signs a revolving

account agreement with the university, an invoice for a laboratory fee is mailed to the student and he or she does not object.

7. The debtor has, in writing, unconditionally acknowledged the debt, both as to liability and amount, or an agreement has been reached in writing between the agency and the debtor regarding the debt, both as to liability and amount. Once acknowledged, a debtor's claim of inability to pay does not, by itself, affect whether the debt is liquidated.
8. The amount due is derived by an arithmetical calculation of fees (including renewal fees), collection costs, charges, penalties, or the like, from a report or an application for a permit or license submitted by the debtor in accordance with a regulatory system administered by the agency, and the debtor has not disputed liability or the amount.
9. (See Note 2) Liability for a debt, but not its amount, has been established by an administrative or judicial proceeding, or by written acknowledgement of the debtor. The amount of the debt is determined by arithmetical calculation. The calculation has been mailed or delivered to the debtor in the manner of an account stated and the debtor has not objected within a reasonable time, which should be specified by the agency. Example: Balances due the Department of Consumer and Business Services for a non-complying employer as a result of an injury to a subject worker.

Note 1: For each delinquent account referred to the Collections Unit, the agency must specify which subsection .103 c. condition has been met. For c. 1-4 debts, the Collections Unit is authorized to utilize all potential collection tools, including warrants. For c. 5-9 debts, warrants cannot be issued. If warrant authority is necessary for effective collection, the debt must be returned to the agency for appropriate action to qualify the debt under subsections c. 1-4. In addition, if the debtor disputes whether a c. 5-9 debt is owing or liquidated, the debt will no longer be considered liquidated.

Note 2: Expiration of the time specified by an agency for objection to a billing, such as a c. 6 or 9 debt, does not necessarily extinguish the debtor's right to object. It means that the agency can act on the assumption the debtor does not dispute the debt. If the debtor thereafter disputes the debt, the debt will no longer be considered liquidated.

Appendix 5

Instructions for reporting

1. Beginning Balance

- 1A Enter the total number of liquidated and delinquent accounts as of July 1 of the reporting fiscal year. This number should equal the ending number of accounts (7A) from the previous year (unless this is the first report your agency is making).
- 1B Enter the dollar value of liquidated and delinquent accounts as of July 1 of the accounts reported in 1A. This includes the total debt that is liquidated and delinquent for the account. Debts include fees or any fines assessed. Include any penalties and interest that have been assessed on the principal debt. This number should equal the ending balance dollar value (7B) from the previous year (unless this is the first report your agency is making).

2. Additions

- 2A Enter the total number of accounts that became liquidated and delinquent since July 1 of the reporting fiscal year. Only include accounts that had not been included as liquidated and delinquent in the beginning balance. If an account became liquidated and delinquent after July 1 and the amount was also collected prior to June 30 of the fiscal year, **include that account**.
- 2B Enter the total dollar value of liquidated and delinquent amounts added during the fiscal year. Note – the total number of accounts may not increase but the dollar value may. For example, a small agency may have 50 liquidated and delinquent accounts valued at \$5000 at the beginning of the year. They may not add any new accounts. However, an account may incur additional debt, such as interest, which would increase the total dollar value.

3. Collections

- 3B Enter any amounts collected on any of the accounts included in the beginning balance or the additions during the fiscal year. Include amounts that were collected on accounts that became liquidated and delinquent (additions) during the period. **Do not use a minus (-) sign or brackets, collections defaults to a negative number.**

4. Accounts Closed

- 4A Enter the number of accounts from the beginning balance or additions that were collected or resolved in some manner. Include only accounts that no longer have a liquidated and delinquent balance. This would include accounts that became liquidated and delinquent during the period and then were closed because they were fully collected. They would also include accounts that were closed because a portion was collected and a portion was compromised or adjusted. The amount written off or adjusted would be included in 6B below. **Do not use a minus (-) sign or brackets, accounts closed defaults to a negative number.**

5. Write-Offs

- 5A Enter the number of accounts that had been liquidated and delinquent and then were written off during the fiscal year to close the accounts. **Do not use a minus (-) sign or brackets, the number of accounts defaults to a negative number.**
- 5B Enter the dollar value of liquidated and delinquent accounts that were written off during the fiscal year. **Do not use a minus (-) sign or brackets, the amount of write-offs defaults to a negative number.**

6. Adjustments

- 6B Adjustments can either increase or decrease debt. Enter any amounts that had been designated liquidated and delinquent that were later adjusted. Adjustments include accounts or amounts that were set up in error or abated (were determined not to be owed). **You must enter a minus (-) sign if adjustments reduce the amount of liquidated and delinquent account balances.**

7. Reversals

- 7A Enter the number of accounts reported as liquidated and delinquent on a prior report that need to be removed from liquidated and delinquent status. These can be accounts that were erroneously reported or that for some reason are again open for appeal. **Note: You should never have an entry in this field if this is the first report being made for this type of account.**
- 7B Enter the dollar value of the accounts being removed from liquidated and delinquent status. **Note: You should never have an entry in this field if this is the first report being made for this type of account.**

8. Ending Balance

- 8A No entry is required because this number is computed. Use this as a check against your total to ensure all data has been entered properly.
- 8B No entry is required because this number is computed. Use this as a check against your total to ensure all data has been entered properly.