

**Report on
Liquidated and Delinquent
Accounts Receivable
June 30, 2016**



**Legislative Fiscal Office
December 2016**

**State of Oregon
Legislative Fiscal Office**

900 Court St. NE, Rm. H-178
Salem, OR 97301
503-986-1828



Ken Rocco
Legislative Fiscal Officer

Paul Siebert
Deputy Legislative Fiscal Officer

December 31, 2016

To the Members of the 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 a summary for the Legislative Assembly. This is the seventeenth report issued under the statute.

Ken Rocco
Legislative Fiscal Officer

TABLE OF CONTENTS

- Introduction1
 - Legislative background1
 - Reporting under the statute1
 - Reporting system2

- Results of Reporting.....2
 - Summary of liquidated and delinquent accounts receivable.....2
 - Liquidated and delinquent accounts receivable by fund type6
 - Agencies exempt from reporting.....7
 - Collections by the Department of Revenue8
 - Collections by private collection agencies.....9
 - Exempt accounts.....10
 - Unassigned accounts12

- Appendix 1: Ending Number of Accounts and Balances by Agency
- Appendix 2: Agencies with No Accounts to Report
- Appendix 3: Individual Agency Reports
- Appendix 4: Reporting Definitions and Instructions

INTRODUCTION

This Legislative Fiscal Office (LFO) report on liquidated and delinquent accounts is a statutorily required report made annually at the end of December to inform the Legislative Assembly of the aggregate status of certain accounts receivable held by state agencies. The terms “delinquent” and “liquidated” are defined in the Oregon Accounting Manual (OAM) and, in general, refer to those accounts that are past due, where the past due amount is known by both the agency and the debtor and where full payment has not been made within a reasonable or specified period of time. This is the fifteenth report issued by LFO under the statute.

Legislative background

HB 3509 (1999 legislative session) and SB 70 (2001 legislative session) provide statutory guidance to state agencies on the collection of past due accounts. HB 3509 amended Oregon Revised Statutes (ORS) 293 relating to the administration of public funds, requiring state agencies (with certain exceptions) to turn over those liquidated and delinquent accounts for which no payment had been received within one year to a private collection firm or the Department of Revenue for collection. Subsequently, in the 2003 legislative session, ORS 293 was again amended so that the time period before being turned over for collection is now 90 days. SB 70 (2001) provides similar guidance for the Judicial Branch.

SB 55, passed during the 2015 legislative session, significantly expanded the number of entities required to report. These included all of the public universities, all of the semi-independent state agencies listed in ORS 182.454, the Oregon Tourism Commission, the Oregon Film and Video Office, the Travel Information Council, the Children’s Trust Fund of Oregon Foundation, Oregon Corrections Enterprises, Oregon Health and Science University, the State Accident Insurance Fund Corporation, and the Oregon Utility Notification Center. The applicable provisions of the measure took effect beginning in fiscal year 2016 and, therefore, those additional entities are included in this report.

SB 55 also included a provision that requires this report to include a list of those state agencies that have liquidated and delinquent accounts, that are not exempt from assignment, have not been assigned to a collection agency or the Department of Revenue’s Other Agency Accounts collection program, and for which no payment has been received for more than 90 days.

The final specific additional reporting requirement added by SB 55 was to list, separately, the liquidated and delinquent account receivable information reported by individual agencies. This information is included in the report in Appendix 3 for all of those agencies reporting active accounts with ending balances as of the end of the fiscal year.

Reporting under the statute

Prior to October 1st of each year, a state agency must submit to the Legislative Fiscal Office “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.” Definitions used and instructions for reporting are included in Appendix 4.

Reporting system

To facilitate agency reporting requirements, the Legislative Fiscal Office (through Legislative Administration’s Information Services) has created, and electronically hosts, a network database application for the purpose of capturing and reporting agency data. Agency accounts receivable coordinators are sent reporting instructions and a link to the reporting system each year at the beginning of August. The reporting system is opened to agencies for data entry beginning September 1st and ending October 1st of each year. Agencies are responsible for the accuracy and validity of the data they report. LFO does not verify or validate agency reported data. Adjustments to reported data are noted in this report and are typically only used to reconcile current year reporting data with prior year data.

RESULTS OF REPORTING

This report accounts for 132 state agencies. This is one agency less than the previous year due to the Student Access Commission being folded in to the Higher Education Coordinating Commission as the Office of Student Access and Completion through HB 3120 (2013). Agencies were provided with reporting instructions and access to the electronic reporting database; no training session was conducted by LFO this year, however, the Statewide Accounts Receivable Management (SWARM) program at the Department of Administrative Services provided group training and provided individual agency assistance in completing agency reports. The following table summarizes the reporting status of these agencies.

Summary of Agency Reporting		
June 30, 2016		
	Number	%
Agencies reporting no accounts	62	47%
Agencies reporting active accounts	70	53%
Exempt agencies not reporting	0	0%
Agencies that did not report	0	0%
Total	132	100%

Summary of liquidated and delinquent accounts receivable

The following table illustrates the aggregate number and dollar value of liquidated and delinquent accounts that agencies reported to LFO. A list of the individual agencies that reported active balances at the end of the year, along with the number and dollar amount of the agency’s accounts, is included in Appendix 1. A list of the individual agencies that reported no such accounts is included in Appendix 2.

**Liquidated and Delinquent Accounts
June 30, 2016**

	<u>Accounts</u>	<u>Value</u>
1. Beginning Balance	2,322,542	\$ 3,096,124,032
2. Additions:	782,651	1,240,429,927
3. Collections:	0	(624,909,233)
4. Accounts Closed:	(229,364)	-
5. Write-Off's:	(70,267)	(99,610,615)
6. Adjustments:	0	133,895,231
7. Reversals:	(164,643)	(450,563,347)
8. Ending Balance	<u>2,640,919</u>	<u>\$ 3,295,365,995</u>

Because changes in the balance resulting from collections and adjustments (lines 3 and 6) are made on accounts that are still open, closed, or subsequently written off, only the dollar amounts of collections and adjustments are reported. Similarly, only the number of accounts that were closed is reported on line 4. Reversals are accounts previously reported as liquidated and delinquent, but have now changed status. This is most common when a previously liquidated account becomes active again due to a regular payment plan being established. Reporting instructions provide descriptions of information to be included on each reporting line. The instructions are provided in Appendix 4.

Both the number and aggregate value of liquidated and delinquent accounts have increased since the previous reporting period. The total number of accounts increased by 318,377, or 13.71%. The total aggregate value of accounts increased by \$199,241,963, or 6.44%. These statistics are a bit misleading however since this year's report includes 141,760 accounts with an outstanding balance of \$214.6 million from agencies that were statutorily exempted from reporting in the prior year as shown in the following table:

Agencies Exempted from Reporting in Prior Year with 2016 Reported Balances

<u>Agency</u>	<u>Accounts</u>	<u>Total Outstanding</u>	<u>Percent of Total</u>
Oregon Health and Science University	129,771	\$179,899,635	83.83%
University of Oregon	4,594	\$17,316,510	8.07%
Oregon State University	6,501	\$15,491,320	7.22%
Massage Therapists, Oregon Board of	148	\$700,969	0.33%
Landscape Contractors Board	569	\$578,921	0.27%
Appraiser Certification and Lic. Board	17	\$317,561	0.15%
Oregon Corrections Enterprises	80	\$95,735	0.04%
State Accident Insurance Fund	53	\$84,513	0.04%
Exam. for Engin & Land Survey, Board of	10	\$47,643	0.02%
Architect Examiners, Board of	10	\$45,475	0.02%
Optometry, Oregon Board of	1	\$11,999	0.01%
Treasury, Oregon State	4	\$9,723	0.00%
Patient Safety Commission, Oregon	2	\$400	0.00%
Total	141,760	\$214,600,404	100%

After subtracting these accounts and amounts from the total reported for 2016, there is still an increase of 176,617, or 7.6%, in the number of accounts, but a decrease of \$15,358,441, or 4.96%, in the total value of the accounts outstanding for the accounts that were reported by agencies required to report in both periods.

The compound annual growth rate of reported liquidated and delinquent accounts receivable for the period from 2012 through 2016 is 5.38%.

The ending balances result in an average account balance at the end of 2016 of \$1,247.81, which is a decrease of \$85.27 per account, or -6.40%, from last year's average.

The following table lists the ten agencies with the highest average account values:

Top Ten Agencies by Average Account Value 2016			
<u>Agency</u>	<u>Accounts</u>	<u>Total Outstanding</u>	<u>Average Account</u>
Chiropractic Examiners, Board of	6	\$355,340	\$59,223
Oregon Business Development Department	34	\$1,979,804	\$58,230
Labor & Industries, Bureau of	24	\$1,179,797	\$49,158
Public Safety Standards & Training, Dept. of	5	\$236,339	\$47,268
Veterans' Affairs, Department of	75	\$2,469,577	\$32,928
Education, Department of	12	\$329,145	\$27,429
Tax Practitioners, State Board of	26	\$624,003	\$24,000
Oregon Medical Board	13	\$282,993	\$21,769
Appraiser Certification and Lic. Board	17	\$317,561	\$18,680
Accountancy, State Board of	40	\$742,890	\$18,572

Five of the ten agencies with high average account values are professional licensing boards. These agencies hold a relatively small number of accounts with high balances that are typically a result of civil penalties and fines assessed against licensees. In some cases, collection on these accounts can be particularly difficult, especially if a licensee is no longer living or practicing in the state. The Tax Practitioners Board reported only collecting \$8,024 during the reporting period, but wrote-off more than \$3.45 million in uncollectable accounts. The Appraiser Certification and Licensing Board was exempt from reporting in the prior year.

The same issues are also found at the Bureau of Labor and Industries where civil penalties and fines have been levied on businesses that may no longer exist or may no longer be doing business in Oregon. The Oregon Department Veterans' Affairs (ODVA) and the Oregon Business Development Department liquidated and delinquent accounts tend to have high average account values because they often represent loan delinquencies or defaults.

The Department of Public Safety Standards and Training is new to this list this year with only five accounts averaging just over \$47,000. Two of these accounts with a combined value of \$201,199 are reported by the agency as exempt from collection due to being owed by other state agencies.

The following table lists the ten agencies with the highest total amount due:

Top Ten Agencies by Total Receivables Outstanding 2016			
<u>Agency</u>	<u>Accounts</u>	<u>Total Outstanding</u>	<u>Average Account</u>
Judicial Department	1,653,488	\$1,626,050,392	\$983
Revenue, Department of	113,204	\$629,451,807	\$5,560
Justice, Department of	598,620	\$397,461,171	\$664
Oregon Health and Science University	129,771	\$179,899,635	\$1,386
Employment Department	52,697	\$161,827,327	\$3,071
Public Employees Retirement System	19,795	\$71,875,657	\$3,631
Consumer & Business Services, Dept. of	3,956	\$59,070,433	\$14,932
Human Services, Department of	13,678	\$35,329,341	\$2,583
Western Oregon University	7,685	\$19,687,649	\$2,562
Oregon Health Authority	3,718	\$19,649,572	\$5,285

The top agencies in terms of total liquidated and delinquent account values outstanding tend to be those that provide services to a large percentage of the public. The first two agencies, the Judicial Department and the Department of Revenue, account for \$2.26 billion of the \$3.3 billion total outstanding, or 68.4%, of the total value of accounts reported; down from 72% in the prior year's report. These top ten agencies combined account for \$3.2 billion, or 97.1%, of the \$3.3 billion total.

The Oregon Judicial Department (OJD) accounts for 49.3% of the total dollar amount of liquidated and delinquent accounts reported. None of these debts are payable to the General Fund. OJD collects filing fees and is responsible for the collection of fines, assessments, and restitution associated with cases in the 36 trial courts, the Tax Court, the Court of Appeals, and the state Supreme Court. A debt is established with OJD when a final judgment is unable to be paid in full. These debts are carried on the books far longer than most other debts. Monetary judgments for criminal cases expire after 20 years (50 years if restitution is ordered), civil judgments expire after 10 years, but in some cases can be extended for an additional 10 years. OJD provided the following statement regarding its collections program in addition to the required report:

Collections of court ordered fines, fees and restitution is an integral component of the justice process. Enforcement of court orders holds defendants accountable and enhances the integrity of the judicial system. The OJD has established policies, processes, and tools to ensure active collection occurs on each case owing money. This includes a progressive collection system involving delinquency notices, license suspensions, show cause hearings, warrants, probation violations, and referrals to collection agencies for non-voluntary payment actions. The OJD is continually improving the collection process to hold defendants accountable. We work closely with private collection firms, the Other Agency Accounts (OAA) unit of the Oregon Department of Revenue (DOR), and other court partners. Additionally, the OJD utilizes the Department of Revenue to intercept tax refunds and rebates from tax filers that have outstanding court debt.

OJD has a central debt management program that focuses on outsourcing collection efforts to the DOR and private collection agencies. This centralized approach provides automatic referral of debt within 45 days of delinquency, and continually cycles the debt through the Department of Revenue and private collection agencies under contract. Receivables with valid judgment remedies that had previously been inactivated after being returned from outside collections have been re-activated and re-referred to collection agencies using an automated process.

Oregon Health and Science University, the fourth largest holder of liquidated and delinquent accounts receivable debt reported, was exempted from reporting during the prior reporting period. Western Oregon University’s accounts and amounts were included with the Oregon University System, the ninth highest total accounts receivable outstanding value reported last year. Neither one of these entities reported General Fund debts owed.

Liquidated and delinquent accounts receivable by fund type

A listing of the reported balances outstanding by fund type is presented below:

<u>Fund Type</u>	<u>Dollars</u>	<u>%</u>
General Fund	\$ 632,978,967	19.21%
Lottery Funds	373,659	0.01%
Federal Funds	225,074,147	6.83%
Other Funds	1,880,878,361	57.08%
Other Funds - Pass Through	556,060,861	16.87%
Grand Total	<u>\$ 3,295,365,995</u>	<u>100.00%</u>

General Fund debts reported in 2016 are \$31.7 million (4.76%) less than the General Fund debts reported by agencies in 2015. None of the agencies required to report this year that were exempted from reporting last year reported General Fund receivables balances. The \$212.4 million increase in the Other Funds balance is nearly entirely attributable to these previously exempted agencies. Of the \$633 million General Fund balance, the Department of Revenue accounted for \$611 million, or 96.5%, of the total. This amount is almost entirely comprised of taxes owed to the state.

As shown in the table below, the top 10 agencies carrying General Fund owed debts account for 99.99% of all the General Fund accounts reported.

Top Ten Agencies by General Fund Debts Owed 2016

Agency	Accounts	Total Outstanding	Percent of Total
Revenue, Department of	107,269	\$611,092,847	96.54%
Human Services, Department of	6,286	\$12,226,757	1.93%
Justice, Department of	2,600	\$2,691,490	0.43%
Consumer & Business Services, Dept. of	42	\$2,010,635	0.32%
Environmental Quality, Department of	130	\$1,759,891	0.28%
Oregon Health Authority	778	\$1,636,249	0.26%
Labor & Industries, Bureau of	21	\$1,158,779	0.18%
Higher Education Coordinating Commission	16	\$204,416	0.03%
Secretary of State	48	\$140,242	0.02%
Real Estate Agency	9	\$37,750	0.01%
Total	117,199	632,959,056	100.00%

Roughly 92.8% of the Other Funds outstanding balances are accounted for by six agencies: the Judicial Department (60.5%), Oregon Health and Science University (9.6%), Employment Department (8.6%), Department of Justice (7.3%), Public Employees Retirement System (3.8%), and Department of Consumer and Business Services (3%).

Other Funds Pass-Through balances are comprised almost entirely by the Department of Justice and the Judicial Department. Nearly all of the Federal Funds balances (93.13%) are held by the Department of Justice, the Department of Human Services, and the Oregon Health Authority. Lottery Funds balances are from the Oregon Business Development Department and the Lottery Commission.

Agencies exempt from reporting

With the passage of SB 55 (2015) most of state agencies, semi-independent agencies, boards, commissions, and public purpose corporations that were previously exempted from reporting were required to report in 2016. The only exception to this is the State Fair Commission. The following table details the total number and amount of accounts reported by those entities previously exempted that reported balances as of June 30, 2016.

Agencies Exempted from Reporting in Prior Year with 2016 Reported Balances

<u>Agency</u>	<u>Accounts</u>	<u>Total Outstanding</u>	<u>Percent of Total</u>
Oregon Health and Science University	129,771	\$179,899,635	83.83%
University of Oregon	4,594	\$17,316,510	8.07%
Oregon State University	6,501	\$15,491,320	7.22%
Massage Therapists, Oregon Board of	148	\$700,969	0.33%
Landscape Contractors Board	569	\$578,921	0.27%
Appraiser Certification and Lic. Board	17	\$317,561	0.15%
Oregon Corrections Enterprises	80	\$95,735	0.04%
State Accident Insurance Fund	53	\$84,513	0.04%
Exam. for Engin & Land Survey, Board of	10	\$47,643	0.02%
Architect Examiners, Board of	10	\$45,475	0.02%
Optometry, Oregon Board of	1	\$11,999	0.01%
Treasury, Oregon State	4	\$9,723	0.00%
Patient Safety Commission, Oregon	2	\$400	0.00%
Total	141,760	\$214,600,404	100%

Public Universities including the University of Oregon (UO), Oregon State University (OSU), Portland State University (PSU), the three regional universities (Eastern [EOU], Western [WOU], and Southern Oregon Universities [SOU]), and the Oregon Institute of Technology (OIT) were collectively administered as a state agency under the Oregon University System (OUS) until the passage of SB 242 (2011). SB 242 redefined OUS as a non-state agency for the purpose of certain state statutes, but did not provide an exemption to the reporting of liquidated and delinquent accounts as required under ORS 293. Section 16 of SB 270 (2013) provided an exemption to reporting under ORS 293 for those public universities that establish independent governing boards. The measure explicitly established governing boards for the University of Oregon and Portland State University and provisionally established governing boards for the remaining five public universities, pending conformity with statute enabling them to do so. These provisions had an effective date of July 1, 2014, or the first day of state fiscal year 2015, therefore impacting the 2015 report. The University of Oregon, Oregon State, and Portland State all established governing boards prior to the effective date and were, therefore, exempted from the reporting requirement. Portland State, however, provided the information voluntarily. The accounts and amounts from remaining public universities, EOU, WOU, SOU, and OIT, were included in the 2015 report under the Oregon University System. Portland State University was included in the 2015 report individually.

Collections by the 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.

Collections by Department of Revenue

	<u>Accounts</u>	<u>Value</u>
Beginning Balance	190,205	\$ 270,625,438
Additions		237,363,833
Collections		(38,374,873)
Returned		(135,959,669)
Accounts Outstanding	251,297	\$ 333,654,729

The Department of Revenue, Business Special Programs Section, operates the state’s captive collection agency known as Other Agency Accounts (OAA). OAA was formed during the 1971 legislative session and is codified under ORS 293.250. OAA collects delinquent debt for state agencies, boards and commissions, circuit and district courts, and educational and regulatory agencies. OAA uses collection activities like those used by private collection agencies as well as collection through tax refund offsets.

The total amount collected by the Department of Revenue (DOR) as reported by agencies during the 2016 reporting year was \$14,316,379 more than the prior year on a 21% (\$87.7 million) increase in account balances available for collection. Expressed as a percentage of the balance available for collection (beginning balance plus additions), this year’s collection rate of 7.55% represents a 1.83% increase from the collection rate of the previous year.

Collections by private collection agencies

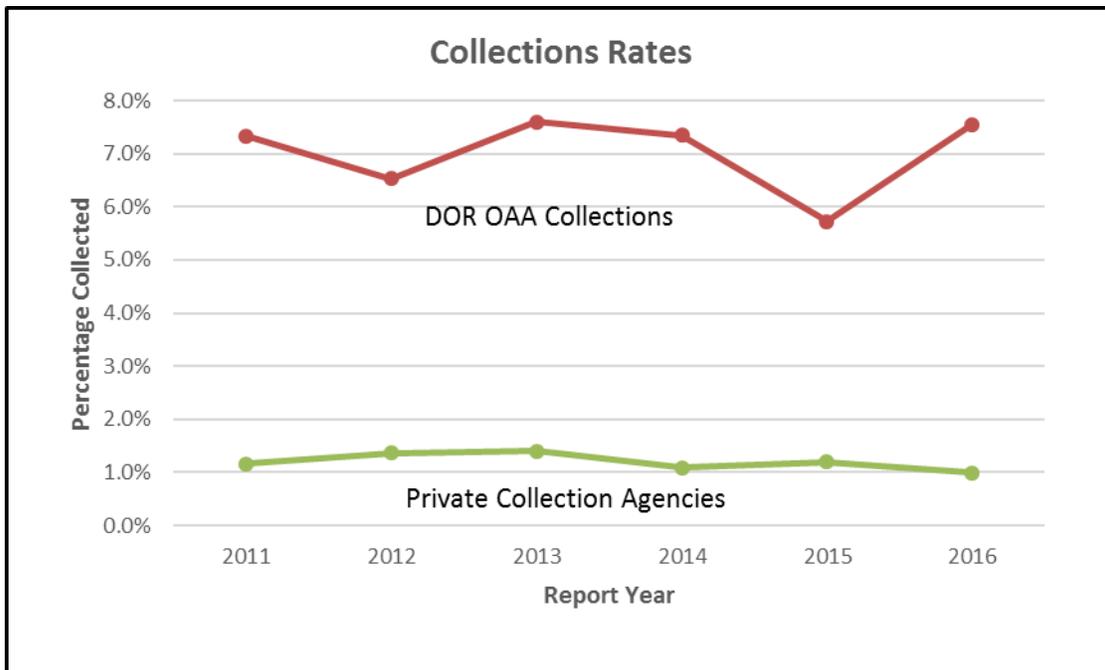
Prior to the statutory change on liquidated and delinquent accounts, the use of private collection agencies was allowed, but not mandatory. Now agencies must turn over non-exempt liquidated and delinquent accounts to the Department of Revenue or to private collection agencies and also requires agencies to report on the accounts turned over to private collection agencies. Presented below is a summary of accounts turned over to private collection agencies during the reporting year.

Collections by Private Collection Agencies

	<u>Accounts</u>	<u>Value</u>
Beginning Balance	794,153	\$ 1,003,498,748
Additions		359,909,515
Collections		(13,453,276)
Returned		(211,996,574)
Accounts Outstanding	947,036	\$ 1,137,958,413

Total collections by private collection agencies decreased by \$2.1 million, or -13.5%, from the prior year on a 5.5% (\$71.6 million) increase in account value balances available for collection. Expressed as a percentage of the balance available for collection (beginning balance plus additions), this year's collection rate of 0.99% represents a 0.21% decrease in the collections rate from the previous year.

Year	DOR OAA Collections	Private Collections
2011	7.337%	1.162%
2012	6.531%	1.369%
2013	7.600%	1.400%
2014	7.340%	1.090%
2015	5.720%	1.200%
2016	7.550%	0.990%



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(9)(a) through (i). If other state or federal laws exempt agencies from turning over accounts for collections, ORS 293.231(5) applies.

ORS 293.233 allows exemptions to be established administratively by the Department of Administrative Services. These are set forth in the Oregon Accounting Manual, referenced as OAM 35.40.114(j) through (r). The table on the following page contains summary information on accounts reported as statutorily or administratively exempt from transfer for collection.

Slightly more than 17.2% (\$567.2 million) of the more than \$3.29 billion in liquidated and delinquent accounts reported were classified as exempt from statutory requirements that they be turned over to DOR or private firms for collection. This amount is nearly unchanged from the previous reporting year.

Statutorily prohibited or exempt		
Prohibited by Law - ORS 293.231(5)	10,411	\$ 15,718,010
Exempt under ORS 293.231(9)		
a-consensual security interest	150	5,666,079
b-court ordered judgment	333	43,250,066
c-litigation, bankruptcy, mediation, etc.	13,715	77,747,116
d-student loan of a student attending school	0	-
e1-state agency receivables	511	2,960,396
e2-federal or local government receivables	307	7,109,009
f-hospitalized debtor	9,247	36,960,698
g-imprisoned debtor	114	1,094,888
h-account less than \$100.00	10,361	1,663,200
i-loss of federal funds or federal program funds	11,197	50,703,019
Subtotal statutorily prohibited or exempt	56,346	\$ 242,872,481
Administratively Exempt		
Under OAM 35.40.114		
j-debtor hardship	10,605	\$ 61,174,217
k-non-consensual lien	82	4,253,725
l-secured by bond	169	2,459,101
m-payment on multiple accounts within 1 year	1,547	6,815,074
n-DAS approved exemptions (ORS 293.233(1))	7,930	62,685,290
o-ORS Chs. 825, or 826 related to a motor carrier	2	3,792
p-wage garnishment or order prevents	906	16,891,774
q-spousal or child support	578,146	168,360,703
r-not income-producing and no assets	35	1,703,801
Subtotal administratively exempt	599,422	\$ 324,347,477
Total Exemptions	655,768	\$ 567,219,958

Of the total exempt amount, \$324.3 million, or 57.2%, was reported as administratively exempt. That amount is a \$64.85 million reduction from the previous year. Of those accounts administratively exempt, \$168.36 million (down from \$364.3 million in 2015), or 52%, are exempt because they are for spousal or child support payments which are governed by other state or federal rules and regulations.

An additional 19.3% (\$62.7 million) are Department of Administrative Services approved exemptions under ORS 293.233(1). This is an exceptional change from the previous reporting period wherein

\$10.1 million was reported as DAS approved exemptions; an over five-fold increase. Nearly all of this increase is due to the Department of Revenue's inclusion of 5,005 accounts with a value of just over \$50 million. DOR, along with the Employment Department and the Oregon Department of Transportation have administrative exemptions that allow those agencies up to one year before accounts must be turned over to a collections agency as opposed to the general statutory requirement of 90 days. Additionally, accounts administratively exempted due to debtor hardship increased by over \$60.2 million, including increases of \$47.8 million reported by DOR and \$12.3 million reported by the Department of Human Services.

Those amounts that were legally prohibited or exempted from assignment for collections totaled \$242.9 million in 2016, an increase of \$64.7 million from the 2015 report. Those accounts prohibited from assignment by law under ORS 293.231(5) increased by a net of \$14.76 million led by an increase reported by the Employment Department of 10,369 accounts totaling \$15.6 million. That amount was offset by small reductions in three other agencies.

Exceptions from assignment due to debt arising from or subject to court ordered judgements increased by \$37.6 million and is comprised mainly by accounts from three agencies: the Department of Justice, \$22.7 million; the Department of Consumer and Business Services, \$11.5 million, and the Oregon Health Authority, \$2.5 million.

The Employment Department (OED) determined that federal requirements limit those accounts available for assignment and have included those accounts as statutorily exempt under ORS 293.231(9)(i) - loss of federal funds or federal program funds. OED reported an increase of 2,440 accounts totaling \$30.9 million under this exemption in 2016. The net increase under this exemption subsection is \$22.7 million primarily due to the Employment Department's increase being offset by a decrease of \$8.8 million by the Department of Human Services related to general reversals stemming from the agency's determination that a large number of accounts do not meet the liquidated and delinquent criteria established in the Oregon Accounting Manual.

Unassigned accounts

The following table lists all of those subject entities that reported liquidated and delinquent accounts receivable balances that were neither assigned for collection or exempted from assignment. Additionally, the table shows those accounts and amounts that are unassigned and not exempted for which no payment has been received for a minimum of 90 days. For those entities that are exempted from the assignment provisions of ORS 291.231 generally, the statutory reference of the exemption is provided.

Unassigned Accounts	Total		Unassigned Accounts Over 90 Days		Statute Exempting From Assignment
	Accounts	Amount	Accounts	Amount	
	786,818	\$1,256,532,895	291,611	\$467,079,057	
Judicial Department	652,901	\$594,432,294	258,644	\$232,600,000	
Justice, Department of	18,828	\$198,125,656	18,809	\$196,654,463	
Employment Department	23,527	\$54,924,845	5,026	\$19,991,788	
Consumer & Business Services, Dept. of	607	\$12,883,572	556	\$10,566,314	
Transportation, Department of	7,095	\$5,369,116	6,432	\$3,277,399	
Environmental Quality, Department of	1,548	\$2,457,239	1,146	\$1,376,080	
Oregon Health Authority	468	\$749,835	440	\$695,109	
Construction Contractors Board	557	\$858,326	279	\$429,166	
Tax Practitioners, State Board of	16	\$433,570	6	\$393,708	
Accountancy, State Board of	29	\$340,730	24	\$293,430	
Higher Education Coordinating Commission	16	\$204,416	16	\$204,416	
Agriculture, Department of, & Commodity Comm.	69	\$97,276	65	\$90,887	
Mortuary and Cemetery Board	9	\$87,828	9	\$87,828	
Chiropractic Examiners, Board of	2	\$74,321	2	\$74,321	
Energy, Department of	7	\$59,386	7	\$59,386	
Administrative Services, Department of	32	\$51,672	32	\$51,672	
Education, Department of	9	\$49,191	9	\$49,191	
Military Department	33	\$37,141	33	\$37,141	
Pharmacy, Board of	4	\$37,000	4	\$37,000	
Oregon Business Development Department	14	\$339,637	1	\$29,000	
Police, Department of State	15	\$28,407	7	\$24,024	
Psychologist Examiners, State Board of	2	\$15,000	2	\$15,000	
Dungeness Crab Commission, Oregon	25	\$23,077	22	\$8,664	
Real Estate Agency	3	\$8,350	3	\$8,350	
Human Services, Department of	235	\$4,524,633	7	\$7,452	
Government Ethics Commission, Oregon	9	\$6,860	7	\$5,630	
Parks & Recreation Department	16	\$15,851	12	\$4,268	
Fish and Wildlife, Dept. of	3	\$2,522	3	\$2,522	
Speech Lang. Path. And Audiologists, Board of	1	\$2,000	1	\$2,000	
Medical Imaging, Board of	1	\$1,500	1	\$1,500	
Employment Relations Board	14	\$1,548	3	\$774	
Liquor Control Commission, Oregon	2	\$460	2	\$460	
Legislative Administration Committee	1	\$114	1	\$114	
Public Employees Retirement System	15,913	\$58,027,944	-	\$0	
Housing & Community Services Dept.	1	\$6,199	-	\$0	
Lottery Commission, Oregon State	3	\$6,215	-	\$0	
Nursing, Board of	14	\$10,493	-	\$0	
Public Utility Commission	7	\$1,332	-	\$0	
Revenue, Department of	54,980	\$293,939,548	-	\$0	
Secretary of State	27	\$15,541	-	\$0	
Appraiser Certification and Lic. Board	7	\$56,776			ORS 182.460
Eastern Oregon University	1,710	\$646,287			ORS 352.138
Exam. for Engin & Land Survey, Board of	1	\$2,500			ORS 182.460
Landscape Contractors Board	22	\$27,040			ORS 182.460
Massage Therapists, Oregon Board of	24	\$12,421			ORS 182.460
Oregon Corrections Enterprises	26	\$18,435			ORS 421.352
Oregon Health and Science University	186	\$841,904			ORS 352.138
Oregon Institute of Technology	539	\$958,210			ORS 352.138
Oregon State University	1,647	\$4,989,400			ORS 352.138
Portland State University	559	\$86,863			ORS 352.138
Southern Oregon University	83	\$170,417			ORS 352.138
State Accident Insurance Fund	53	\$84,513			ORS 656.753
University of Oregon	2,786	\$9,972,382			ORS 352.138
Western Oregon University	2,132	\$10,415,102			ORS 352.138

APPENDIX 1**ENDING NUMBER OF ACCOUNTS AND BALANCES BY AGENCY**

Agency	Accounts	Balance
Accountancy, State Board of	40	\$742,890
Administrative Services, Department of	204	\$931,045
Agriculture, Department of, & Commodity Comm.	98	\$157,941
Appraiser Certification and Lic. Board	17	\$317,561
Architect Examiners, Board of	10	\$45,475
Aviation, Department of	12	\$10,674
Chiropractic Examiners, Board of	6	\$355,340
Construction Contractors Board	2,587	\$6,312,059
Consumer & Business Services, Dept. of	3,956	\$59,070,433
Corrections, Department of	1,878	\$2,136,223
Dungeness Crab Commission, Oregon	61	\$24,527
Eastern Oregon University	3,032	\$2,718,175
Education, Department of	12	\$329,145
Employment Department	52,697	\$161,827,327
Employment Relations Board	19	\$2,893
Energy, Department of	7	\$59,386
Environmental Quality, Department of	2,067	\$4,261,845
Exam. for Engin & Land Survey, Board of	10	\$47,643
Fish and Wildlife, Dept. of	16	\$7,043
Forestry, Department of	35	\$15,857
Government Ethics Commission, Oregon	9	\$6,860
Higher Education Coordinating Commission	16	\$204,416
Housing & Community Services Dept.	205	\$2,580,128
Human Services, Department of	13,678	\$35,329,341
Judicial Department	1,653,488	\$1,626,050,392
Justice, Department of	598,620	\$397,461,171
Labor & Industries, Bureau of	24	\$1,179,797
Landscape Contractors Board	569	\$578,921
Legislative Administration Committee	6	\$354
Library, Oregon State	4	\$270
Licensed Social Workers, Board of	3	\$1,320
Liquor Control Commission, Oregon	19	\$1,046
Lottery Commission, Oregon State	15	\$42,969
Marine Board	91	\$4,105
Massage Therapists, Oregon Board of	148	\$700,969
Medical Imaging, Board of	2	\$1,635
Military Department	82	\$475,776
Mortuary and Cemetary Board	11	\$156,372

Agency	Accounts	Balance
Nursing, Board of	24	\$36,293
Optometry, Oregon Board of	1	\$11,999
Oregon Business Development Department	34	\$1,979,804
Oregon Corrections Enterprises	80	\$95,735
Oregon Health and Science University	129,771	\$179,899,635
Oregon Health Authority	3,718	\$19,649,572
Oregon Institute of Technology	1,157	\$1,693,164
Oregon Medical Board	13	\$282,993
Oregon State University	6,501	\$15,491,320
Oregon Youth Authority	9	\$19,561
Parks & Recreation Department	2,854	\$227,855
Patient Safety Commission, Oregon	2	\$400
Pharmacy, Board of	11	\$86,816
Police, Oregon State Department of	81	\$180,537
Portland State University	8,564	\$15,592,672
Psychologist Examiners, State Board of	7	\$39,566
Public Employees Retirement System	19,795	\$71,875,657
Public Safety Standards & Training, Dept. of	5	\$236,339
Public Utility Commission	30	\$5,093
Real Estate Agency	9	\$37,750
Revenue, Department of	113,204	\$629,451,807
Secretary of State	134	\$345,526
Southern Oregon University	1,018	\$3,603,781
Speech Lang. Path. And Audiologists, Board of	1	\$2,000
State Accident Insurance Fund	53	\$84,513
Tax Practitioners, State Board of	26	\$624,003
Transportation, Department of	7,653	\$10,165,689
Treasury, Oregon State	4	\$9,723
University of Oregon	4,594	\$17,316,510
Veterans' Affairs, Department of	75	\$2,469,577
Water Resources Department	52	\$13,132
Western Oregon University	7,685	\$19,687,649
Total	2,640,919	\$3,295,365,995

APPENDIX 2

AGENCIES WITH NO ACCOUNTS TO REPORT

Advocacy Commissions Office, Oregon	Legislative Revenue Officer
Albacore Commission, Oregon	Long-Term Care Ombudsman
Alfalfa Seed Commission, Oregon	Mint Commission, Oregon
Beef Council, Oregon	Occupational Therapists, Board of
Blind, Commission for the	Orchardgrass Seed Producers Commission, Oregon
Blueberry Commission, Oregon	Oregon Naturopathic Medicine, Board of
Chief Education Office	Oregon Watershed Enhancement Board
Clover Commission, Oregon	Parole & Post-Prison Supervision, Board of
Columbia River Gorge Commission	Physical Therapists, Board of
Court Procedures, Council on	Potato Commission, Oregon
Criminal Justice Commission	Processed Vegetable Commission, Oregon
Dairy Products Commission, Oregon	Professional Counselors and Therapists, Board of
Dentistry, Board of	Psychiatric Security Review Board
District Attorneys & their Deputies	Public Defense Services Comm.
Facilities Authority	Racing Commission
Fine Fescue Commission	Raspberry & Blackberry Commission, Oregon
Film and Video Office, Oregon	Rygrass Growers Seed Commission, Oregon
Forest Resources Institute, Oregon	Salmon Commission, Oregon
Geologist Examiners, Board of	Sheep Commission, Oregon
Geology & Mineral Industries, Dept. of	State Lands, Department of
Governor, Office of the	Strawberry Commission, Oregon
Hazelnut Commission, Oregon	Sweet Cherry Commission, Oregon
Hop Commission, Oregon	Tall Fescue Commission, Oregon
Judicial Fitness, Commission on	Teacher Standards and Practices Comm
Land Conservation & Development, Dept. of	Tourism Commission, Oregon
Land Use Board of Appeals	Travel Information Council
Landscape Architects Board	Trawl Commission, Oregon
Legislative Assembly	Utility Notification Center, Oregon
Legislative Commission on Indian Services	Veterinary Med. Examiners, Board of
Legislative Counsel Committee	Wheat Commission, Oregon
Legislative Fiscal Office	Wine Board, Oregon

APPENDIX 3

INDIVIDUAL AGENCY REPORTS

Oregon Institute of Technology

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	6664	\$7,972,188
Collections:	0	-\$5,906,667
Accounts Closed:	-5137	\$0
Write-Off's:	-104	-\$43,351
Adjustments:	0	\$0
Reversals:	-266	-\$329,006
Ending Balance	1157	\$1,693,164

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$821,879
Collections:	0	-\$123,025
Returned:	0	-\$310,225
Ending Balance	390	\$388,629

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	46	\$61,209
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	10	\$278,549
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	172	\$6,567
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	228	\$346,325

Account due from current and former Employees

1	\$387
----------	--------------

University of Oregon

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	6853	\$25,561,841
Collections:	0	-\$2,698,126
Accounts Closed:	-1656	\$0
Write-Off's:	-603	-\$5,464,783
Adjustments:	0	-\$82,422
Reversals:	0	\$0
Ending Balance	4594	\$17,316,510

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$1,502,503
Collections:	0	-\$99,098
Returned:	0	-\$405,792
Ending Balance	208	\$997,613

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$10,876,623
Collections:	0	-\$704,749
Returned:	0	-\$3,904,235
Ending Balance	1390	\$6,267,639

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	11	\$54,624
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	6	\$17,916
account less than \$100.00	193	\$6,336
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	210	\$78,876

Account due from current and former Employees

1	\$36
----------	-------------

Oregon State University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	13332	\$25,010,248
Collections:	0	-\$8,057,963
Accounts Closed:	-5591	\$0
Write-Off's:	-1240	-\$1,412,475
Adjustments:	0	-\$48,490
Reversals:	0	\$0
Ending Balance	6501	\$15,491,320

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$10,299,426
Collections:	0	-\$1,682,153
Returned:	0	-\$2,476,023
Ending Balance	2680	\$6,141,250

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$8,031,797
Collections:	0	-\$1,302,670
Returned:	0	-\$2,879,005
Ending Balance	1016	\$3,850,122

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	38	\$51,354
student loan of a student attending schoo	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	770	\$23,635
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	350	\$435,559
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	1158	\$510,548

Account due from current and former Employees

38	\$90,318
-----------	-----------------

Oregon Health and Science University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	134282	\$212,215,258
Collections:	0	-\$9,938,707
Accounts Closed:	-4418	\$0
Write-Off's:	-92	-\$587,547
Adjustments:	0	-\$21,788,213
Reversals:	-1	-\$1,156
Ending Balance	129771	\$179,899,635

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$60,888,039
Collections:	0	-\$5,070,447
Returned:	0	-\$19,475,304
Ending Balance	36154	\$36,342,288

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$146,279,559
Collections:	0	-\$731,613
Returned:	0	-\$2,832,503
Ending Balance	93431	\$142,715,443

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	9478	\$25,573,141
Collections:	0	-\$3,991,688
Accounts Closed:	-388	\$0
Write-Off's:	-8	-\$13,135
Adjustments:	0	\$227,555
Reversals:	-1397	-\$2,108,224
Ending Balance	7685	\$19,687,649

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$10,380,720
Collections:	0	-\$893,211
Returned:	0	-\$3,642,540
Ending Balance	1179	\$5,844,969

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$4,678,239
Collections:	0	-\$33,721
Returned:	0	-\$3,924,934
Ending Balance	753	\$719,584

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	24	\$177,123
student loan of a student attending schoo	0	\$0
state agency receivables	6	\$830,091
federal or local government receivables	19	\$620,836
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	2174	\$327,355
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	1398	\$752,589
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	3621	\$2,707,994

Account due from current and former Employees

45	\$40,103
-----------	-----------------

Board of Examination for Engineering and Land Survey

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	11	\$51,848
Collections:	0	-\$4,205
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	10	\$47,643

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$46,748
Collections:	0	-\$1,605
Returned:	0	\$0
Ending Balance	9	\$45,143

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Southern Oregon University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	3152	\$6,605,190
Collections:	0	-\$384,874
Accounts Closed:	-158	\$0
Write-Off's:	0	-\$645,497
Adjustments:	0	\$1,646
Reversals:	-1976	-\$1,972,684
Ending Balance	1018	\$3,603,781

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$798,363
Collections:	0	-\$55,411
Returned:	0	-\$337,673
Ending Balance	139	\$405,279

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$5,493,618
Collections:	0	-\$329,462
Returned:	0	-\$2,136,071
Ending Balance	796	\$3,028,085

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	5533	\$8,713,989
Collections:	0	-\$3,990,735
Accounts Closed:	-602	\$0
Write-Off's:	-282	-\$176,337
Adjustments:	0	\$0
Reversals:	-1617	-\$1,828,742
Ending Balance	3032	\$2,718,175

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$2,185,783
Collections:	0	-\$298,132
Returned:	0	-\$1,061,486
Ending Balance	711	\$826,165

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$3,127,172
Collections:	0	-\$92,535
Returned:	0	-\$1,849,780
Ending Balance	580	\$1,184,857

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	27	\$50,674
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	4	\$10,192
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	31	\$60,866

Account due from current and former Employees

0	\$0
----------	------------

State Accident Insurance Fund

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	610	\$582,289
Collections:	0	-\$237,027
Accounts Closed:	-427	\$0
Write-Off's:	-130	-\$260,749
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	53	\$84,513

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Board of Optometry

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	1	\$11,999
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$11,999

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	1	\$11,999
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	1	\$11,999

Account due from current and former Employees

0	\$0
----------	------------

Speech Language Pathologists and Audiologists

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	1	\$2,000
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$2,000

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Architect Examiners Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	10	\$45,475
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	10	\$45,475

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$45,475
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	10	\$45,475

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Appraiser Certification and Licensing Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	19	\$352,525
Collections:	0	-\$34,964
Accounts Closed:	-2	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	17	\$317,561

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$255,700
Collections:	0	-\$19,464
Returned:	0	\$0
Ending Balance	8	\$236,236

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	2	\$24,549
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	2	\$24,549

Account due from current and former Employees

0	\$0
----------	------------

Oregon Corrections Enterprises

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	80	\$197,135
Collections:	0	-\$101,400
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	80	\$95,735

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	39	\$69,040
federal or local government receivables	15	\$8,260
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	54	\$77,300

Account due from current and former Employees

0	\$0
----------	------------

Higher Education Coordinating Commission

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	16	\$204,866
Collections:	0	-\$450
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	16	\$204,416

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Oregon Patient Safety Commission

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	4	\$1,400
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	-2	-\$1,000
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	2	\$400

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$1,400
Collections:	0	\$0
Returned:	0	-\$1,000
Ending Balance	2	\$400

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Oregon State Treasury

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	66	\$264,155
Collections:	0	-\$254,432
Accounts Closed:	-62	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	4	\$9,723

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	4	\$9,723
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	4	\$9,723

Account due from current and former Employees

0	\$0
----------	------------

Board of Landscape Contractors

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	571	\$600,856
Collections:	0	-\$21,935
Accounts Closed:	-2	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	569	\$578,921

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$2,985
Collections:	0	-\$351
Returned:	0	\$0
Ending Balance	3	\$2,634

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$563,106
Collections:	0	-\$11,699
Returned:	0	-\$2,160
Ending Balance	544	\$549,247

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Board of Massage Therapists

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	180	\$767,305
Collections:	0	-\$59,936
Accounts Closed:	-29	\$0
Write-Off's:	-3	-\$6,400
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	148	\$700,969

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$537,418
Collections:	0	-\$21,098
Returned:	0	-\$92,107
Ending Balance	64	\$424,213

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$266,885
Collections:	0	-\$500
Returned:	0	-\$2,050
Ending Balance	60	\$264,335

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Board of Naturopathic Medicine

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1	\$5,000
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	-1	-\$5,000
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	0	\$0

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	1	\$5,000
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	-\$5,000
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Portland State University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	8851	\$14,489,077
Additions:	9644	\$13,744,512
Collections:	0	-\$3,078,942
Accounts Closed:	-3465	\$0
Write-Off's:	-1545	-\$3,344,362
Adjustments:	0	\$503,241
Reversals:	-4921	-\$6,720,854
Ending Balance	8564	\$15,592,672

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	694	\$417,842
Additions:	0	\$304,073
Collections:	0	-\$119,791
Returned:	0	-\$366,991
Ending Balance	410	\$235,133

Private Collection (ORS 293.231)

Beginning Balance	6852	\$13,618,637
Additions:	0	\$13,524,597
Collections:	0	-\$1,069,797
Returned:	0	-\$11,196,301
Ending Balance	7216	\$14,877,136

Exempt Accounts

Beginning Balance	425	\$330,546
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	90	\$154,195
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	66	\$2,487
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	187	\$134,506
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	36	\$102,352
Ending Balance	379	\$393,540

Account due from current and former Employees

52	\$42,012
-----------	-----------------

Employment Relations Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions:	40	\$9,506
Collections:	0	-\$6,613
Accounts Closed:	-21	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	19	\$2,893

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	1	\$45
federal or local government receivables	4	\$1,300
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	5	\$1,345

Account due from current and former Employees

0	\$0
----------	------------

Oregon Water Resources Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	14	\$2,922
Additions:	83	\$23,605
Collections:	0	-\$5,763
Accounts Closed:	-18	\$0
Write-Off's:	-21	-\$5,832
Adjustments:	0	\$0
Reversals:	-6	-\$1,800
Ending Balance	52	\$13,132

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	14	\$2,922
Additions:	0	\$23,605
Collections:	0	-\$5,763
Returned:	0	-\$7,632
Ending Balance	52	\$13,132

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Oregon Department of Veterans' Affairs

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	62	\$2,869,964
Additions:	52	\$2,224,679
Collections:	0	-\$2,472,990
Accounts Closed:	-28	\$0
Write-Off's:	-11	-\$152,076
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	75	\$2,469,577

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	29	\$2,208,754
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	46	\$260,825
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	75	\$2,469,579

Account due from current and former Employees

0	\$0
----------	------------

Oregon Department of Transportation

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	4631	\$11,227,848
Additions:	7128	\$5,466,791
Collections:	0	-\$3,786,291
Accounts Closed:	-3344	\$0
Write-Off's:	-762	-\$2,042,139
Adjustments:	0	-\$700,520
Reversals:	0	\$0
Ending Balance	7653	\$10,165,689

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	42	\$471,723
Additions:	0	\$79,339
Collections:	0	-\$25,299
Returned:	0	-\$214,371
Ending Balance	37	\$311,392

Private Collection (ORS 293.231)

Beginning Balance	354	\$2,914,241
Additions:	0	\$1,129,842
Collections:	0	-\$4,534
Returned:	0	-\$1,216,488
Ending Balance	307	\$2,823,061

Exempt Accounts

Beginning Balance	228	\$879,522
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	21	\$1,323,640
student loan of a student attending school	0	\$0
state agency receivables	6	\$32,238
federal or local government receivables	19	\$42,274
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	120	\$3,248
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	8	\$20,562
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	34	\$224,729
ORS Chs. 825, or 826 related to a motor carrier	2	\$3,792
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	4	\$11,637
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	214	\$1,662,120

Account due from current and former Employees

8	\$2,273
----------	----------------

Board of Tax Practitioners

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	33	\$3,913,437
Additions:	14	\$260,677
Collections:	0	-\$8,024
Accounts Closed:	0	\$0
Write-Off's:	-21	-\$3,457,231
Adjustments:	0	\$0
Reversals:	0	-\$84,856
Ending Balance	26	\$624,003

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$824,774
Additions:	0	\$94,988
Collections:	0	-\$8,024
Returned:	0	-\$721,305
Ending Balance	10	\$190,433

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Department of State Lands

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	3	\$15,491
Additions:	0	\$0
Collections:	0	-\$10,932
Accounts Closed:	-2	\$0
Write-Off's:	-1	-\$4,559
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	0	\$0

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Secretary of State

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	46	\$149,988
Additions:	100	\$212,240
Collections:	0	-\$16,602
Accounts Closed:	-12	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$100
Reversals:	0	\$0
Ending Balance	134	\$345,526

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$123,593
Additions:	0	\$11,552
Collections:	0	-\$7,492
Returned:	0	\$0
Ending Balance	75	\$127,653

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	8	\$195,389
federal or local government receivables	24	\$6,943
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	32	\$202,332

Account due from current and former Employees

2	\$215
----------	--------------

Oregon Department of Revenue

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	121674	\$646,947,559
Additions:	123082	\$394,355,978
Collections:	0	-\$245,947,205
Accounts Closed:	-130584	\$0
Write-Off's:	-968	-\$15,889,213
Adjustments:	0	-\$150,015,312
Reversals:	0	\$0
Ending Balance	113204	\$629,451,807

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	32024	\$139,390,801
Additions:	0	\$49,754,314
Collections:	0	-\$770,886
Returned:	0	-\$21,671,817
Ending Balance	35586	\$166,702,412

Exempt Accounts

Beginning Balance	25806	\$110,896,771
consensual security interest	47	\$342,246
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	1923	\$18,775,811
student loan of a student attending school	0	\$0
state agency receivables	2	\$350
federal or local government receivables	5	\$3,818
hospitalized debtor	8674	\$30,584,666
imprisoned debtor	21	\$506,212
account less than \$100.00	442	\$1,033,778
loss of federal funds or federal program funds	0	\$0
debtor hardship	5012	\$48,049,808
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	30	\$1,109,604
DAS approved exemptions (ORS 293.233(1))	5804	\$57,442,997
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	672	\$10,882,354
spousal or child support	0	\$0
not income-producing and no assets	6	\$78,203
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	22638	\$168,809,847

Account due from current and former Employees

0	\$0
----------	------------

Oregon Real Estate Agency

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	9	\$121,766
Additions:	8	\$40,500
Collections:	0	-\$8,270
Accounts Closed:	-1	\$0
Write-Off's:	-7	-\$116,246
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	9	\$37,750

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	8	\$120,746
Additions:	0	\$24,900
Collections:	0	\$0
Returned:	0	-\$116,246
Ending Balance	6	\$29,400

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Public Utilities Commission

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	50	\$11,605
Additions:	58	\$58,882
Collections:	0	-\$53,762
Accounts Closed:	-45	\$0
Write-Off's:	-33	-\$10,843
Adjustments:	0	-\$789
Reversals:	0	\$0
Ending Balance	30	\$5,093

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	34	\$10,843
Additions:	0	\$2,231
Collections:	0	\$0
Returned:	0	-\$10,843
Ending Balance	20	\$2,231

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$1,506
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	2	\$1,506

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	1	\$24
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	1	\$24

Account due from current and former Employees

0	\$0
----------	------------

Department of Public Safety Standards and Training

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	4	\$8,323
Additions:	25	\$337,811
Collections:	0	-\$146,798
Accounts Closed:	-24	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$37,003
Reversals:	0	\$0
Ending Balance	5	\$236,339

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	5	\$37,003
Additions:	0	\$0
Collections:	0	-\$810
Returned:	0	-\$1,053
Ending Balance	3	\$35,140

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	2	\$201,199
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	2	\$201,199

Account due from current and former Employees

0	\$0
----------	------------

Public Employees Retirement System

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	24296	\$114,072,406
Additions:	2384	\$1,576,448
Collections:	0	-\$43,567,655
Accounts Closed:	-6743	\$0
Write-Off's:	-78	-\$115,977
Adjustments:	0	\$26,303
Reversals:	-64	-\$115,868
Ending Balance	19795	\$71,875,657

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	1856	\$1,760,089
Additions:	0	\$6,870,596
Collections:	0	-\$289,130
Returned:	0	-\$397,774
Ending Balance	1563	\$7,943,781

Private Collection (ORS 293.231)

Beginning Balance	744	\$5,197,318
Additions:	0	\$353,908
Collections:	0	-\$51,292
Returned:	0	-\$324,735
Ending Balance	708	\$5,175,199

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	289	\$674,124
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	1322	\$54,609
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	1611	\$728,733

Account due from current and former Employees

0	\$0
----------	------------

Board of Psychologist Examiners

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	11	\$49,758
Additions:	0	\$0
Collections:	0	-\$5,192
Accounts Closed:	-2	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-2	-\$5,000
Ending Balance	7	\$39,566

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$49,758
Additions:	0	\$0
Collections:	0	-\$5,192
Returned:	0	-\$20,000
Ending Balance	5	\$24,566

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Oregon State Police

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	120	\$134,132
Additions:	64	\$150,559
Collections:	0	-\$102,925
Accounts Closed:	-99	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-4	-\$1,229
Ending Balance	81	\$180,537

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	1	\$252
Additions:	0	\$0
Collections:	0	-\$252
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	33	\$47,172
Additions:	0	\$300
Collections:	0	-\$18,456
Returned:	0	\$0
Ending Balance	15	\$29,016

Exempt Accounts

Beginning Balance	24	\$84,924
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	15	\$103,026
federal or local government receivables	24	\$19,549
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	12	\$539
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	51	\$123,114

Account due from current and former Employees

8	\$4,383
----------	----------------

Oregon Board of Pharmacy

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	13	\$97,432
Additions:	1	\$1,000
Collections:	0	-\$1,616
Accounts Closed:	-2	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-1	-\$10,000
Ending Balance	11	\$86,816

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$39,053
Additions:	0	\$0
Collections:	0	-\$1,616
Returned:	0	-\$36,000
Ending Balance	2	\$1,437

Private Collection (ORS 293.231)

Beginning Balance	0	\$58,379
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	-\$10,000
Ending Balance	5	\$48,379

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Oregon Parks and Recreation Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2791	\$164,940
Additions:	98	\$45,392
Collections:	0	-\$7,505
Accounts Closed:	-25	\$0
Write-Off's:	-10	-\$26,793
Adjustments:	0	\$51,821
Reversals:	0	\$0
Ending Balance	2854	\$227,855

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$46,368
Additions:	0	\$22,191
Collections:	0	-\$1,992
Returned:	0	-\$1,096
Ending Balance	135	\$65,471

Private Collection (ORS 293.231)

Beginning Balance	0	\$117,745
Additions:	0	\$15,365
Collections:	0	-\$261
Returned:	0	-\$75
Ending Balance	2701	\$132,774

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	1	\$13,507
federal or local government receivables	1	\$252
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	2	\$13,759

Account due from current and former Employees

12	\$8,177
-----------	----------------

Oregon Youth Authority

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	6	\$18,269
Additions:	12	\$20,402
Collections:	0	-\$1,561
Accounts Closed:	-4	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-5	-\$17,549
Ending Balance	9	\$19,561

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	6	\$18,269
Additions:	0	\$19,547
Collections:	0	-\$1,561
Returned:	0	-\$17,549
Ending Balance	7	\$18,706

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$855
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	2	\$855

Exempt Accounts

Beginning Balance	3	\$7,464
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

4	\$1,174
----------	----------------

Oregon Medical Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	14	\$291,995
Additions:	3	\$76,399
Collections:	0	-\$7,207
Accounts Closed:	-1	\$0
Write-Off's:	-2	-\$19,126
Adjustments:	0	\$0
Reversals:	-1	-\$59,068
Ending Balance	13	\$282,993

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	6	\$91,614
Additions:	0	\$0
Collections:	0	-\$7,207
Returned:	0	-\$18,931
Ending Balance	4	\$65,476

Private Collection (ORS 293.231)

Beginning Balance	5	\$38,554
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	5	\$38,554

Exempt Accounts

Beginning Balance	3	\$161,827
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	4	\$178,963
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	4	\$178,963

Account due from current and former Employees

0	\$0
----------	------------

Oregon Health Authority

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	4932	\$17,843,203
Additions:	2045	\$21,682,898
Collections:	0	-\$15,569,330
Accounts Closed:	-1349	\$0
Write-Off's:	-136	-\$70,252
Adjustments:	0	-\$2,422,431
Reversals:	-1774	-\$1,814,516
Ending Balance	3718	\$19,649,572

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	78	\$83,486
Additions:	0	\$175,175
Collections:	0	-\$29,937
Returned:	0	-\$51,527
Ending Balance	102	\$177,197

Private Collection (ORS 293.231)

Beginning Balance	188	\$200,504
Additions:	0	\$20,641
Collections:	0	-\$3,000
Returned:	0	-\$23,605
Ending Balance	201	\$194,540

Exempt Accounts

Beginning Balance	3704	\$9,945,148
consensual security interest	0	\$0
court ordered judgement	59	\$2,459,455
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	55	\$5,380,378
hospitalized debtor	572	\$6,370,965
imprisoned debtor	0	\$0
account less than \$100.00	379	\$20,215
loss of federal funds or federal program funds	1882	\$4,296,987
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	2947	\$18,528,000

Account due from current and former Employees

93	\$98,350
-----------	-----------------

Oregon Business Development Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	47	\$2,442,619
Additions:	6	\$434,484
Collections:	0	-\$518,864
Accounts Closed:	-15	\$0
Write-Off's:	-4	-\$235,822
Adjustments:	0	-\$142,613
Reversals:	0	\$0
Ending Balance	34	\$1,979,804

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$104,858
Additions:	0	\$3,484
Collections:	0	-\$1,112
Returned:	0	\$0
Ending Balance	2	\$107,230

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	34	\$2,149,824
consensual security interest	17	\$1,504,143
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	1	\$28,794
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	18	\$1,532,937

Account due from current and former Employees

0	\$0
----------	------------

Board of Nursing

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	16	\$26,657
Additions:	36	\$52,900
Collections:	0	-\$43,264
Accounts Closed:	-28	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	24	\$36,293

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$11,975
Additions:	0	\$10,000
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	7	\$21,975

Private Collection (ORS 293.231)

Beginning Balance	0	\$3,825
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	3	\$3,825

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Oregon Mortuary and Cemetery Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	11	\$157,437
Additions:	0	\$0
Collections:	0	-\$1,065
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	11	\$156,372

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	5	\$107,236
Additions:	0	\$0
Collections:	0	-\$1,065
Returned:	0	-\$37,627
Ending Balance	2	\$68,544

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Oregon Military Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	29	\$38,090
Additions:	477	\$42,144,714
Collections:	0	-\$41,707,028
Accounts Closed:	-424	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	82	\$475,776

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	19	\$7,948
Additions:	0	\$6,800
Collections:	0	-\$216
Returned:	0	-\$6,882
Ending Balance	9	\$7,650

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	40	\$430,985
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	40	\$430,985

Account due from current and former Employees

7	\$9,998
----------	----------------

Oregon Board of Medical Imaging

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2	\$1,635
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	2	\$1,635

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	1	\$135
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	1	\$135

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Oregon Marine Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	83	\$3,631
Additions:	39	\$2,910
Collections:	0	-\$2,436
Accounts Closed:	-31	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	91	\$4,105

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	83	\$3,631
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	91	\$4,105
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	91	\$4,105

Account due from current and former Employees

0	\$0
----------	------------

Oregon Lottery Commission

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	20	\$106,217
Additions:	5	\$7,488
Collections:	0	-\$42,583
Accounts Closed:	-5	\$0
Write-Off's:	-5	-\$36,952
Adjustments:	0	\$8,799
Reversals:	0	\$0
Ending Balance	15	\$42,969

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	11	\$39,990
Additions:	0	\$10,553
Collections:	0	-\$7,806
Returned:	0	-\$12,468
Ending Balance	10	\$30,269

Private Collection (ORS 293.231)

Beginning Balance	4	\$28,907
Additions:	0	\$8,322
Collections:	0	\$0
Returned:	0	-\$30,744
Ending Balance	2	\$6,485

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Oregon Liquor Control Commission

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	17	\$14,130
Additions:	77	\$49,344
Collections:	0	-\$61,705
Accounts Closed:	-54	\$0
Write-Off's:	-21	-\$723
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	19	\$1,046

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	1	\$13,546
Additions:	0	\$0
Collections:	0	-\$13,546
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	17	\$586
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	17	\$586

Account due from current and former Employees

1	\$25
----------	-------------

Board of Licensed Social Workers

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	3	\$1,320
Additions:	1	\$500
Collections:	0	-\$500
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	3	\$1,320

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	3	\$1,320
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	3	\$1,320
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	3	\$1,320

Account due from current and former Employees

0	\$0
----------	------------

Oregon State Library

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2	\$180
Additions:	4	\$270
Collections:	0	-\$180
Accounts Closed:	-2	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	4	\$270

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	4	\$270
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	4	\$270

Account due from current and former Employees

0	\$0
----------	------------

Legislative Administration Committee

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	10	\$618
Additions:	28	\$1,468
Collections:	0	-\$1,672
Accounts Closed:	-30	\$0
Write-Off's:	-2	-\$60
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	6	\$354

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	27	\$1,081
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	1	\$79
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	4	\$161
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	5	\$240

Account due from current and former Employees

0	\$0
----------	------------

Bureau of Labor and Industries

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	40	\$4,010,250
Additions:	2	\$720,809
Collections:	0	-\$39,058
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-18	-\$3,512,204
Ending Balance	24	\$1,179,797

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	14	\$1,353,440
Additions:	0	\$363,463
Collections:	0	-\$37,108
Returned:	0	-\$857,344
Ending Balance	18	\$822,451

Private Collection (ORS 293.231)

Beginning Balance	23	\$2,656,810
Additions:	0	\$355,466
Collections:	0	-\$1,950
Returned:	0	-\$2,652,980
Ending Balance	6	\$357,346

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Oregon Department of Justice

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	597622	\$404,361,704
Additions:	10586	\$38,113,004
Collections:	0	-\$35,369,588
Accounts Closed:	-9560	\$0
Write-Off's:	-28	-\$2,356,078
Adjustments:	0	-\$7,287,871
Reversals:	0	\$0
Ending Balance	598620	\$397,461,171

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	958	\$1,000,095
Additions:	0	\$1,006,718
Collections:	0	-\$172,901
Returned:	0	-\$941,842
Ending Balance	868	\$892,070

Private Collection (ORS 293.231)

Beginning Balance	9	\$720,059
Additions:	0	\$776,016
Collections:	0	-\$716
Returned:	0	-\$568,515
Ending Balance	210	\$926,844

Exempt Accounts

Beginning Balance	586985	\$371,087,948
consensual security interest	0	\$0
court ordered judgement	22	\$25,299,215
litigation, bankruptcy, mediation, etc.	1	\$3,734,230
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	13	\$97,611
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	532	\$24,842
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	578146	\$168,360,703
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	578714	\$197,516,601

Account due from current and former Employees

2	\$712
----------	--------------

Oregon Judicial Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1465202	\$1,585,628,299
Additions:	405552	\$240,630,704
Collections:	0	-\$76,614,813
Accounts Closed:	-25078	\$0
Write-Off's:	-54177	-\$48,329,007
Adjustments:	0	\$326,581,747
Reversals:	-138011	-\$401,846,538
Ending Balance	1653488	\$1,626,050,392

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	180090	\$250,758,319
Additions:	0	\$124,358,804
Collections:	0	-\$28,663,953
Returned:	0	-\$95,890,486
Ending Balance	201879	\$250,562,684

Private Collection (ORS 293.231)

Beginning Balance	747729	\$818,397,446
Additions:	0	\$109,498,830
Collections:	0	-\$8,060,541
Returned:	0	-\$138,780,321
Ending Balance	798708	\$781,055,414

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Department of Human Services

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	14267	\$33,854,519
Additions:	5251	\$16,170,496
Collections:	0	-\$6,163,533
Accounts Closed:	-1704	\$0
Write-Off's:	-940	-\$1,647,011
Adjustments:	0	-\$2,846,931
Reversals:	-3196	-\$4,038,199
Ending Balance	13678	\$35,329,341

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	826	\$1,917,025
Additions:	0	\$932,476
Collections:	0	-\$270,496
Returned:	0	-\$702,495
Ending Balance	684	\$1,876,510

Private Collection (ORS 293.231)

Beginning Balance	0	\$179,577
Additions:	0	\$400,177
Collections:	0	-\$1,623
Returned:	0	-\$213,981
Ending Balance	59	\$364,150

Exempt Accounts

Beginning Balance	10728	\$21,030,085
consensual security interest	57	\$1,610,936
court ordered judgement	20	\$633,145
litigation, bankruptcy, mediation, etc.	2	\$16,806
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	4	\$93,677
hospitalized debtor	1	\$5,067
imprisoned debtor	0	\$0
account less than \$100.00	956	\$51,028
loss of federal funds or federal program funds	6284	\$12,225,575
debtor hardship	5350	\$12,284,027
non-consensual lien	1	\$29,826
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	25	\$1,613,961
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	12700	\$28,564,048

Account due from current and former Employees

102	\$215,805
------------	------------------

Department of Housing and Community Services

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	248	\$2,896,873
Additions:	285	\$2,032,329
Collections:	0	-\$2,345,574
Accounts Closed:	-323	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$200
Reversals:	-5	-\$3,700
Ending Balance	205	\$2,580,128

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	10	\$14,625
Additions:	0	\$139,217
Collections:	0	-\$14,752
Returned:	0	-\$3,700
Ending Balance	43	\$135,390

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	161	\$2,438,539
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	161	\$2,438,539

Account due from current and former Employees

1	\$6,199
----------	----------------

Oregon Government Ethics Commission

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	8	\$5,630
Additions:	2	\$1,230
Collections:	0	\$0
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	9	\$6,860

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	8	\$5,630
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	-\$5,630
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Oregon Department of Forestry

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	11	\$48,793
Additions:	37	\$11,034
Collections:	0	-\$26,748
Accounts Closed:	-4	\$0
Write-Off's:	-9	-\$17,222
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	35	\$15,857

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	7	\$37,170
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	-\$37,170
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$8,474
Additions:	0	\$43,484
Collections:	0	-\$21,665
Returned:	0	-\$19,074
Ending Balance	2	\$11,219

Exempt Accounts

Beginning Balance	71	\$30,772
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	27	\$1,262
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	6	\$3,375
Ending Balance	33	\$4,637

Account due from current and former Employees

0	\$0
----------	------------

Oregon Department of Fish and Wildlife

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	11	\$5,899
Additions:	12	\$4,278
Collections:	0	-\$2,883
Accounts Closed:	-3	\$0
Write-Off's:	-3	-\$171
Adjustments:	0	\$0
Reversals:	-1	-\$80
Ending Balance	16	\$7,043

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	8	\$4,683
Additions:	0	\$4,236
Collections:	0	-\$2,883
Returned:	0	-\$2,773
Ending Balance	10	\$3,263

Private Collection (ORS 293.231)

Beginning Balance	3	\$1,216
Additions:	0	\$42
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	3	\$1,258

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

3	\$2,601
----------	----------------

Department of Environmental Quality

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1965	\$4,921,848
Additions:	1953	\$12,662,143
Collections:	0	-\$11,424,756
Accounts Closed:	-1662	\$0
Write-Off's:	-83	-\$1,070,740
Adjustments:	0	-\$500,038
Reversals:	-106	-\$326,612
Ending Balance	2067	\$4,261,845

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	98	\$369,921
Additions:	0	\$411,078
Collections:	0	-\$153,904
Returned:	0	-\$212,860
Ending Balance	85	\$414,235

Private Collection (ORS 293.231)

Beginning Balance	19	\$77,719
Additions:	0	\$246,664
Collections:	0	-\$3,459
Returned:	0	-\$212,225
Ending Balance	21	\$108,699

Exempt Accounts

Beginning Balance	338	\$727,980
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	134	\$466,290
student loan of a student attending school	0	\$0
state agency receivables	9	\$9,242
federal or local government receivables	29	\$60,085
hospitalized debtor	0	\$0
imprisoned debtor	8	\$2,664
account less than \$100.00	104	\$4,924
loss of federal funds or federal program funds	0	\$0
debtor hardship	6	\$2,798
non-consensual lien	18	\$338,303
secured by bond	0	\$0
payment on multiple accounts within 1 year	105	\$397,366
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	413	\$1,281,672

Account due from current and former Employees

9	\$5,675
----------	----------------

Oregon Department of Energy

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	12	\$133,772
Additions:	7	\$59,386
Collections:	0	-\$133,772
Accounts Closed:	-12	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	7	\$59,386

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Oregon Employment Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	54768	\$156,888,843
Additions:	27666	\$60,517,755
Collections:	0	-\$37,877,645
Accounts Closed:	-21833	\$0
Write-Off's:	-7904	-\$10,394,923
Adjustments:	0	-\$7,306,703
Reversals:	0	\$0
Ending Balance	52697	\$161,827,327

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	12	\$25,872
Additions:	0	\$9,151
Collections:	0	-\$8,153
Returned:	0	-\$165
Ending Balance	10	\$26,705

Private Collection (ORS 293.231)

Beginning Balance	3031	\$9,553,582
Additions:	0	\$3,030,824
Collections:	0	-\$108,814
Returned:	0	-\$9,347,790
Ending Balance	1152	\$3,127,802

Exempt Accounts

Beginning Balance	15074	\$44,644,320
consensual security interest	0	\$0
court ordered judgement	223	\$3,195,680
litigation, bankruptcy, mediation, etc.	11219	\$40,419,131
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	70	\$340,080
account less than \$100.00	1245	\$46,966
loss of federal funds or federal program funds	3031	\$34,180,457
debtor hardship	188	\$575,439
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	1412	\$5,308,104
DAS approved exemptions (ORS 293.233(1))	157	\$3,694,910
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	94	\$374,925
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	10369	\$15,612,283
Ending Balance	28008	\$103,747,975

Account due from current and former Employees

25	\$6,199
-----------	----------------

Department of Education

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	11	\$329,095
Additions:	1	\$50
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	12	\$329,145

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	11	\$113,880
Additions:	0	\$50
Collections:	0	\$0
Returned:	0	-\$49,191
Ending Balance	2	\$64,739

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	1	\$215,215
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	1	\$215,215

Account due from current and former Employees

0	\$0
----------	------------

Dungeness Crab Commission

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	93	\$21,085
Additions:	25	\$24,527
Collections:	0	-\$21,085
Accounts Closed:	-57	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	61	\$24,527

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	34	\$744
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	36	\$1,450
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	36	\$1,450

Account due from current and former Employees

0	\$0
----------	------------

Department of Corrections

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2043	\$2,187,904
Additions:	1106	\$994,441
Collections:	0	-\$183,417
Accounts Closed:	-468	\$0
Write-Off's:	-785	-\$845,357
Adjustments:	0	-\$1,087
Reversals:	-18	-\$16,261
Ending Balance	1878	\$2,136,223

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	2043	\$2,187,904
Additions:	0	\$994,441
Collections:	0	-\$183,417
Returned:	0	-\$862,705
Ending Balance	1878	\$2,136,223

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Department of Consumer and Business Services

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	4295	\$53,246,232
Additions:	915	\$12,140,588
Collections:	0	-\$4,919,638
Accounts Closed:	-1062	\$0
Write-Off's:	-162	-\$591,361
Adjustments:	0	\$101,626
Reversals:	-30	-\$907,014
Ending Balance	3956	\$59,070,433

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	283	\$362,100
Additions:	0	\$13,741,701
Collections:	0	-\$68,669
Returned:	0	-\$955,911
Ending Balance	1298	\$13,079,221

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	2208	\$1,711,104
consensual security interest	0	\$0
court ordered judgement	8	\$11,461,821
litigation, bankruptcy, mediation, etc.	153	\$12,117,854
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	1689	\$48,667
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	61	\$3,844,803
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	140	\$5,634,495
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	2051	\$33,107,640

Account due from current and former Employees

0	\$0
----------	------------

Construction Contractor Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2544	\$6,068,431
Additions:	812	\$1,578,780
Collections:	0	-\$553,315
Accounts Closed:	-687	\$0
Write-Off's:	-82	-\$204,401
Adjustments:	0	-\$362,737
Reversals:	0	-\$214,699
Ending Balance	2587	\$6,312,059

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	823	\$2,056,666
Additions:	0	\$723,872
Collections:	0	-\$115,801
Returned:	0	-\$189,046
Ending Balance	921	\$2,475,691

Private Collection (ORS 293.231)

Beginning Balance	0	\$2,685,837
Additions:	0	\$559,411
Collections:	0	-\$545
Returned:	0	-\$288,165
Ending Balance	1098	\$2,956,538

Exempt Accounts

Beginning Balance	11	\$20,491
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	7	\$18,895
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	4	\$2,609
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	11	\$21,504

Account due from current and former Employees

0	\$0
----------	------------

Board of Chiropractic Examiners

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	8	\$367,240
Additions:	2	\$1,736
Collections:	0	-\$4,036
Accounts Closed:	-3	\$0
Write-Off's:	-1	-\$9,800
Adjustments:	0	\$200
Reversals:	0	\$0
Ending Balance	6	\$355,340

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	1	\$4,718
consensual security interest	0	\$0
court ordered judgement	1	\$200,750
litigation, bankruptcy, mediation, etc.	3	\$80,269
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	4	\$281,019

Account due from current and former Employees

0	\$0
----------	------------

Department of Aviation

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	16	\$11,952
Additions:	13	\$2,711
Collections:	0	-\$2,822
Accounts Closed:	-12	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$1
Reversals:	-5	-\$1,168
Ending Balance	12	\$10,674

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	13	\$8,591
Additions:	0	\$2,711
Collections:	0	-\$2,822
Returned:	0	-\$1,167
Ending Balance	9	\$7,313

Private Collection (ORS 293.231)

Beginning Balance	3	\$3,360
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	3	\$3,360

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

Department of Agriculture

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	94	\$153,277
Additions:	34	\$228,042
Collections:	0	-\$223,926
Accounts Closed:	-29	\$0
Write-Off's:	-1	-\$64
Adjustments:	0	\$612
Reversals:	0	\$0
Ending Balance	98	\$157,941

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	7	\$6,202
Additions:	0	\$5,585
Collections:	0	-\$4,649
Returned:	0	-\$900
Ending Balance	7	\$6,238

Private Collection (ORS 293.231)

Beginning Balance	1	\$1,768
Additions:	0	\$1,568
Collections:	0	\$0
Returned:	0	-\$1,768
Ending Balance	3	\$1,568

Exempt Accounts

Beginning Balance	19	\$54,120
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	10	\$41,499
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	3	\$11,131
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	6	\$229
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	19	\$52,859

Account due from current and former Employees

1	\$73
----------	-------------

Department of Administrative Services

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	225	\$480,001
Additions:	2007	\$56,650,873
Collections:	0	-\$56,060,563
Accounts Closed:	-2028	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$139,266
Reversals:	0	\$0
Ending Balance	204	\$931,045

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	3	\$4,567
Additions:	0	\$0
Collections:	0	-\$815
Returned:	0	\$0
Ending Balance	3	\$3,752

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	174	\$193,206
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	124	\$822,073
federal or local government receivables	42	\$53,361
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	3	\$187
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	169	\$875,621

Account due from current and former Employees

3	\$3,752
----------	----------------

State Board of Accountancy

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	39	\$647,076
Additions:	6	\$168,946
Collections:	0	-\$73,132
Accounts Closed:	-5	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	40	\$742,890

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)

Beginning Balance	0	\$489,980
Additions:	0	\$115,241
Collections:	0	-\$11,532
Returned:	0	-\$191,529
Ending Balance	11	\$402,160

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions:	0	\$0
Collections:	0	\$0
Returned:	0	\$0
Ending Balance	0	\$0

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
ORS Chs. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Exempted by Law - ORS 293.231(5)	0	\$0
Ending Balance	0	\$0

Account due from current and former Employees

0	\$0
----------	------------

APPENDIX 4

REPORTING DEFINITIONS AND INSTRUCTIONS

BACKGROUND AND INTRODUCTION

The Secretary of State Audits Division issued Report No. 97-77, *Opportunities to Improve Delinquent Debt Collection by State Agencies*, in October 1997. In response to the Audits Division report, a Debt Collection group was formed to begin developing a statewide approach to improving collection of delinquent account balances. During the 1997-99 interim, the Senate Budget Committee conducted an extensive survey to provide the Legislature with better information about outstanding balances owed the state and efforts to collect those debts. There was legislative concern that past due amounts were not aggressively pursued and that all avenues of collection had not been exhausted prior to accounts being written off.

During the 1999 legislative session, HB 3509 was introduced to provide statutory guidance to state agencies on the collection of past due accounts. The bill became law and amended Oregon Revised Statutes (ORS) 293, *Administration of Public Funds*. During the 2001 session, SB 70 was passed which provides similar guidance to the Judicial Department. The statute now 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 90 days [ORS 293.231(1)(a)]. The statute also requires annual reporting of liquidated and delinquent accounts to the Legislative Fiscal Office; LFO is required to compile the reports and issue one report to the Legislative Assembly [ORS 293.229(2)].

Each state agency must submit to LFO by October 1 of each 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)] The reporting is an annual requirement. All agencies must submit reports “...for the fiscal year ending June 30, 2001, and for every fiscal year thereafter.”

To meet the October 1st submission date and December 31st report date for 2016 (fiscal year ending June 30, 2016), the following timeline has been adopted:

- | | |
|------------------------------------------------------------|-------------------------|
| • Review of reporting manual with agency personnel | August – September 2016 |
| • Begin agency submission of required information | August – September 2016 |
| • Agency report to LFO if not subject to reporting statute | September 2016 |
| • Last day for input of information | October 1, 2016 |
| • Draft report | November 30, 2016 |
| • Report to the Legislature | December 31, 2016 |

What to report

The statute requires each state agency to report to the Legislative Fiscal Office, no later than October 1 of each fiscal year, information on its accounts that are **both** liquidated and delinquent. The reporting requirements include all types of debts, not just client or taxpayer accounts. For instance:

- Overpayments of state employee's wages would be included.
- Payments due from vendors or other states agencies would be included as well.
- Penalties, fines, civil penalties, etc.
- Delinquent accounts of state, federal, or local governments would be included.

Included in the reporting requirements is information on the numbers and dollar amounts of accounts that are exempt from being turned over to collection agencies. Certain data elements have been added to the submission to LFO to help give a clear picture of the status of collections within state government.

Who needs to report

All state agencies with liquidated and delinquent accounts must report. A state agency that does not have any accounts that are liquidated and delinquent needs to report that condition. Additionally, some state agencies may be exempt because of specific statutory exclusions from sections of ORS 293. Agencies that consider themselves statutorily exempt from reporting should notify LFO, including citation of the applicable sections of ORS. You may email this information to Matt Stayner at LFO (matt.stayner@oregonlegislature.gov).

DEFINITIONS

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 – Defined as a receivable account for which payment has not been received by the due date (OAM 35.30.30). 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 – Defined in the Oregon Accounting Manual (OAM 35.30.30). 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. As this is a complicated definition, agencies should read the OAM to see exactly how the agency's accounts fit with the definition. Delinquent accounts that are not liquidated are not included in the report.

State agency – “any officer, board, commission, department, division or institution in the executive or administrative branch of state government” (ORS 293). Some state agencies are exempted from reporting in statute. A listing of these agencies is included in OAM 01.05.00.

REPORTING INSTRUCTIONS

General instructions

Agencies are required to submit their information annually by October 1st. You may make corrections to your information any time until the system is closed. After that date if you wish to amend or submit any further information, you must do so in writing to LFO.

The reporting website address is: <https://apps.leg.state.or.us/DelinquentAccounts>

Upon accessing the website, the screen below will be visible. Select your agency name from the dropdown list, enter your agency’s password, and click the “Log On” button. If your agency name is missing, please select the “Email your Questions and Comments” link at the bottom of the page and use the provided email pop-up to let LFO know what the agency is missing. If you do not know your agency’s password, please click on the “Request Password” link, complete the pop-up email template, and send to LFO. (A response will be sent to you via email.) Please note that both of these email pop-ups are set to populate with LFO staff email addresses; currently Matt Stayner and June Starkey.

One password is assigned for each agency and the same password may be used each year. **You may find it useful to keep this password with your input file/data, etc.**



[Log On]

Delinquent Account Reporting System | LFO

Home Previous Reports

Log On please - Fiscal Year 2013

Please select your agency and enter your password.

Account Information

Agency
Please select an agency

Password

Log On

[Request Password](#)

© Copyright 2013 Legislative Administration | [Email your Questions and Comments](#)

If you entered an incorrect password, you will receive the following message above the Account Information:

Login was unsuccessful. Please correct the errors and try again.

- **The user name or password provided is incorrect.**

The screen will allow you to reenter your password and try again.

The tabs on the top of the log-in screen allow you to enter your current reporting year information under the “Home” tab or you can view or print prior reports under the “Previous Reports” tab. This may be helpful for you see how prior reports are completed if it your first time reporting.

Note: The report is divided into various sections. The sections are purely for organizational purposes. Each section contains somewhat discrete information that may include subsets of information contained in other sections, and while related, do not sum or balance to one another.

SECTION I

After logging into the system you will be brought to the System Entry screen, where you will begin reporting for your agency:

Welcome **Alfalfa Seed Commission, Oregon!** [[Log Off](#)]

Delinquent Account Reporting System | **LFO**

[Home](#)

Section I

System Entry - *Fiscal Year 20XX*

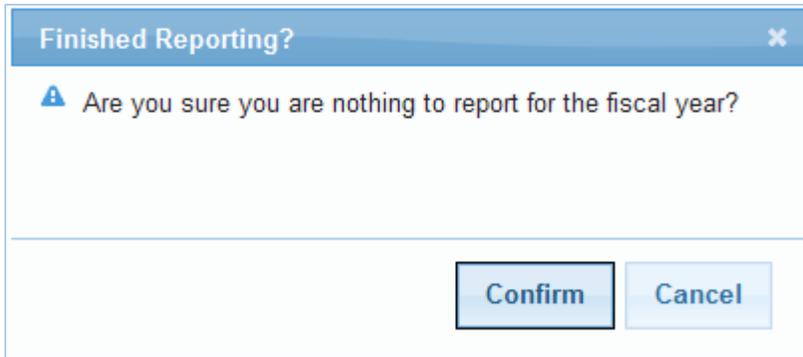
Agency Name: Alfalfa Seed Commission, Oregon

Please select a Fund

© Copyright 2011 Legislative Administration | [Email your Questions and Comments](#)

Agencies without data to report

Click the “Nothing to Report” button; you will receive the following prompt:



Click the “Confirm” button. You will see the following note that you can print for your records.



You will still be able to access the system during the reporting period if you later discover you have do have reportable information for your agency.

Agencies with data to report

A separate report must be made for each fund type for which the agency has data.

Select the fund type you wish to report on; there are five fund categories – General Fund, Other Funds, Other Funds - Pass Through, Federal Funds, and Lottery Funds.

Welcome **Alfalfa Seed Commission, Oregon!** [[Log Off](#)]

Delinquent Account Reporting System | **LFO**

[Home](#)

Section I

System Entry - Fiscal Year 20XX

Agency Name: Alfalfa Seed Commission, Oregon

Please select a Fund

© Copyright 2011 Legislative Administration | [Email your Questions and Comments](#)

Click on and select from the drop down list:

Please select a Fund

Please select a Fund

GF General Funds

FF Federal Funds

OF Other Funds

LF Lottery Funds

Other Funds - Pass Throughs

Note: The fund category “Other Funds – Pass Through” is for segregating, to the extent possible, those liquidated and delinquent accounts that are Other Funds that you must then turn around and distribute to others. Restitution and Child Support payments are two such pass throughs. Please do not count them twice (as Other Funds and then again as Other Funds – Pass Through).

Once you have selected the fund type for your report, the “Create Fund Report” link will appear next to the fund type selection box. Click on “Create Fund Report” link to begin your report:

Welcome **Justice Department!** [[Log Off](#)]

Delinquent Account Reporting System | **LFO**

[Home](#)

System Entry - Fiscal Year 20XX

Agency Name: Justice Department

OF Other Funds [Create Fund Report](#)

© Copyright 2011 Legislative Administration | [Email your Questions and Comments](#)

SECTION II

This is where you will report the number and total dollar values of your agency's accounts that are both liquidated and delinquent. Amounts that are not both liquidated and delinquent are not reported. The beginning and ending number of accounts and balances are required fields for all

reporting agencies; beginning balances from the prior year are automatically populated. If these numbers appear to be incorrect or you need to make an adjustment, please send LFO an email with an explanation. The program will compute the ending number of accounts and account balances. Check the totals computed against your totals to ensure that data was entered correctly.

Note: Enter whole dollars only. Do not enter dollar signs, commas, or periods within numbers (e.g., \$1,234 should be entered as 1234).

Create Fund Report

Fund Report for OF Other Funds - Fiscal Year 20XX

Save

Section II (Refer to instructions for section II)

Note: Use Whole Dollars. Do not use Dollar signs, commas or periods between the numbers(eg. \$1,234 should be entered as 1234)

Liquidated and Delinquent Accounts	[A] Number Of Accounts	[B] Dollar Value(\$)
Beginning Balance 07/01/2010	4	33215
2. Additions:	0	0
3. Collections:		(0)
4. Accounts Closed:	(0)	
5. Write-Off's:	(0)	(0)
6. Adjustments:		0
7. Reversals:	(0)	(0)
Ending Balance 6/30/20XX	4	33215

As you complete the report for each fund type, please refer to the following data descriptions for each entry made in Section II of the report.

1. Beginning Balance

- 1A This entry should be 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 (8A) from the previous year. **System Generated**
- 1B This entry should be the dollar value of liquidated and delinquent accounts as of July 1 of the accounts reported in 1A. This number should equal the ending balance dollar value (8B) from the previous year. **System Generated**

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 \$5,000 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 5B or 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, found uncollectible due to bankruptcy, compromised 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. These also can be loans that have been renegotiated and no longer are delinquent. (Do not use a minus sign or brackets; the number of accounts defaults to a negative number.)

Note: You should never have an entry in this field if this is the first report being made for this type of account. Accounts reversed can be accounts in the beginning balance or that were added and reported as additions in the current year.

7B Enter the dollar value of the accounts being removed from liquidated and delinquent status. (Do not use a minus sign or brackets; the amount of reversals defaults to a negative number.)

Note: You should never have an entry in this field if this is the first report being made for this type of account. Accounts reversed can be accounts in the beginning balance or that were added and reported as additions in the current year.

Ending Balance

- A 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.
- B 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.

SECTION III

This section is where you will report the number and total dollar value of your agency's accounts which are assigned to, and being actively collected by, the Department of Revenue or private collection firms.

You will also use this section to report the value of new accounts sent out to those entities, the dollars collected by them, and the dollar value of accounts returned uncollected. Only count accounts you've sent them for **unrestricted** collection activity. For example, don't include in the Department of Revenue figures the accounts you are collecting that were registered with the Department only for tax refund offset.

Keep in mind that this section of the report provides additional detail to the gross amounts you already provided in Section II. That is, the detailed amounts you provide for the Department of Revenue and private collection firms should be included in the amounts that make up the totals for the agency you report in Section II.

Section III (Refer to instructions for section III)

Note: Use Whole Dollars. Do not use Dollar signs, commas or periods between the numbers(eg. \$1,234 should be entered as 1234)

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)	[A] Number Of Accounts	[B] Dollar Value(\$)
Beginning Balance	304	290931
2. Addition:		0
3. Collections:		0
4. Returned:		0
Accounts Outstanding	304	290931
Private Collection (ORS 293.231)	[A] Number Of Accounts	[B] Dollar Value(\$)
Beginning Balance	631	1302958
7. Addition:		0
8. Collections:		0
9. Returned:		0
Accounts Outstanding	631	1302958

As you complete the report, please refer to the following data descriptions for each entry made in Section III of the report.

Department of Revenue Collection (ORS 293.231) (Unrestricted Accounts)

1. Beginning Balance

- 1A Enter the total number of accounts assigned to the Department of Revenue for **unrestricted collection** on July 1 of the reporting year. This figure should be the same as the ending number of accounts reported (5A) on the previous year's report.
- 1B Enter the dollar value of the accounts assigned to the Department of Revenue for **unrestricted collection** on July 1 of the reporting year. This figure should be the same as the ending balance reported (5B) on the previous year's report.

2. Addition

- 2B Enter the dollar value of new accounts you transferred to the Department of Revenue for unrestricted collection during the reporting year. For accounts transferred to the department and returned during the same year, use the value (before reduction for payments obtained by Revenue) on the date of return. For accounts transferred and not returned during the year, use the value of the account at year's end (before reduction for payments obtained by Revenue). Remember, these dollar values should be part (or all) of the amounts you included in Section II, item 2B.

3. Collections

3B Enter the total dollar value collected by the Department of Revenue on your accounts during the reporting year. Don't net fees retained or paid out of the collections by the Department. (Do not use a minus sign or brackets; the amount of collections by the Department of Revenue defaults to a negative number.)

4. Returned

4B Enter the dollar value on the date of the return of accounts returned to you uncollected by the Department of Revenue during the reporting year.

5. Accounts Outstanding

5A Enter the total number of accounts assigned to the Department of Revenue for unrestricted collection on the last day of the reporting year.

5B 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.

Private Collection (ORS 293.231)

6. Beginning Balance

6A Enter the total number of accounts assigned to private collection firm(s) for collection on July 1 of the reporting year. This figure should be the same as the ending number of accounts (10A) on the previous year's report.

6B Enter the dollar value of the accounts assigned to the private collection firm(s) on July 1 of the reporting year. This figure should be the same as the ending balance (10B) on the previous year's report.

7. Addition

7B Enter the dollar value of new accounts you transferred to private collection firm(s) for collection during the reporting year. For accounts transferred to the private collection firm(s) and returned during the same year, use the value (before reduction for payments obtained by the firm(s) on the date of return. For accounts transferred and not returned during the year, use the value of the account at year's end, before reduction for payments obtained by the firm(s).

8. Collections

8B Enter the total dollar value collected by the private collection firm(s) on your accounts during the reporting year. Don't net fees retained or paid out of the collections by the firm(s). (Do not use a minus sign or brackets; the amount of collections reported defaults to a negative number.)

9. Returned

9B Enter the dollar value on the date of the return of accounts returned to you uncollected by the private collection firm(s) during the reporting year.

10. Accounts Outstanding

- 10A Enter the total number of accounts assigned to the private collection firm(s) for collection on the last day of the reporting year.
- 10B 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.

SECTION IV

This section is where you will report the number and total dollar value of your agency's delinquent accounts which are due from current and former employees. This section is new and is included to help understand the extent of amounts due from employees and former employees. The number and dollar value of accounts should be included in your totals included in the other sections.

Section IV (Refer to instructions for section IV)		
Note: Use Whole Dollars. Do not use Dollar signs, commas or periods between the numbers(eg. \$1,234 should be entered as 1234)		
Account due from current and former Employees	[A] Number Of Accounts	[B] Dollar Value(\$)
1. Delinquent Amount due:	0	0

SECTION V

In this section you will report the accounts that were exempt from being assigned to a private collection firm. **Note: Liquidated and delinquent accounts are not exempt from the reporting requirement – only exempt from being sent out for collection.** Except for those accounts owed to the Department of Revenue or the Employment Department, if an account has not had a payment within 90 days from the last payment, or the date the debt was liquidated, it must be submitted to the Department of Revenue, Other Agency Accounts (OAA) or a private collection firm for collection action.

Include, in this section only, accounts with no payment for 90 days. Once again, this is additional detail of information included in liquidated and delinquent accounts that were reported on in the Liquidated and Delinquent Accounts (Section II) of these instructions.

An account may be exempt from being assigned to a private collection firm by statute, ORS 293.231, and by rule, OAM 35.40.10. An account may fall under more than one reason for exemption. Only count it once, under the category you feel best describes the overriding reason for the account's exemption.

Section V (Refer to instructions for section V)

Note: Use Whole Dollars. Do not use Dollar signs, commas or periods between the numbers(eg. \$1,234 should be entered as 1234

Exempt Accounts	[A] Number Of Accounts	[B] Dollar Value(\$)
1. a-consensual security interest	0	0
2. b-court ordered judgement	0	0
3. c-litigation, bankruptcy, mediation, etc.	0	0
4. d-student loan of a student attending school	0	0
5. e1-state agency receivables	0	0
6. e2-federal or local government receivables	0	0
7. f-hospitalized debtor	0	0
8. g-imprisoned debtor	0	0
9. h-account less than \$100.00	0	0
10. i-loss of federal funds or federal program funds	0	0
11. j-debtor hardship	0	0
12. k-non-consensual lien	0	0
13. l-secured by bond	0	0
14. m-payment on multiple accounts within 1 year n-(DAS approved exemptions - see below)	0	0
15. o-ORS Chs. 825, or 826 related to a motor carrier	0	0
16. p-wage garnishment or order prevents	0	0
17. q-spousal or child support	0	0
18. r-not income-producing and no assets (see the statute/OAM for full context of exemptions.)	0	0
20. Exempted by Law - ORS 293.231(5) Accounts prohibited by law from assignment or collection. DAS petition Approved Exemptions -	0	0
21. ORS 293.233(1)	0	0
Total exemptions for fiscal year 20XX	0	0

Note:

As you complete the exemptions section, please refer to the following data descriptions for each entry made in Section V of the report.

Exemptions by Rule (ORS 293.233) or as Delineated by Statute (ORS 293.231[6])

1. consensual security interest

- 1A Enter the total number of accounts that were exempt because there was a consensual security interest in real or personal property. A consensual security interest is an enforceable interest in real or personal property voluntarily created by a debtor to secure an obligation to pay a debt, i.e. a mortgage, a trust deed, a security agreement, or pledge securities.
- 1B Enter the dollar amount of the accounts with consensual security interests.

2. court ordered judgement

- 2A Enter the total number of accounts that were exempt because there was a court ordered judgement that includes restitution or a payment to the Department of Justice Crime Victims' Assistance Section.
- 2B Enter the dollar amount of the accounts with court ordered judgments.

3. litigation, bankruptcy, mediation, etc.

- 3A Enter the total number of accounts that were exempt because they were under litigation. Litigation includes accounts in dispute when it has been referred to the Department of Justice, it is in the administrative appeal or hearing process, or it is in arbitration, mediation, or in the state or federal court system, including bankruptcy.
- 3B Enter the dollar amount of the accounts under litigation.

4. student loan of a student attending school

- 4A Enter the total number of accounts that were exempt because they were student loans owed by a student who is attending school.
- 4B Enter the dollar amount of the accounts that were owed by students attending school.

5. state agency receivables

- 5A Enter the total number of accounts that were exempt because they were owed by a state agency.
- 5B Enter the dollar amount of accounts that were owed by a state agency.

6. federal or local government receivables

- 6A Enter the total number of accounts that were exempt because they were owed by a federal or local government.
- 6B Enter the dollar amount of accounts that were owed by a federal or local government.

7. hospitalized debtor

- 7A Enter the total number of accounts that were exempt because the debtor was hospitalized in a state hospital as defined in ORS 162.135 or the debtor was on public assistance.
- 7B Enter the dollar amount of accounts where the debtor was hospitalized in a state hospital as defined in ORS 162.135 or the debtor was on public assistance.

8. imprisoned debtor

- 8A Enter the total number of accounts that were exempt because the debtor was imprisoned.
- 8B Enter the dollar amount of accounts where the debtor was imprisoned.

9. account less than \$100

- 9A Enter the total number of accounts that were exempt because the total amount due was less than \$100. This includes any penalties or interest due.
- 9B Enter the dollar amount of accounts where the total amount due was less than \$100.

10. loss of federal funds or federal program funds

- 10A Enter the total number of accounts that were exempt because assigning the debt would result in a loss of federal funding or a loss of funding under a federal program.
- 10B Enter the dollar amount of accounts where assigning the debt would result in a loss of federal funding or a loss of funding under a federal program.

11. debtor hardship

- 11A Enter the total number of accounts that were exempt because assigning the debt would constitute a hardship and assignment would be inconsistent with an agency goal.

11B Enter the dollar amount of accounts that were exempt because assigning the debt would constitute a hardship and assignment would be inconsistent with an agency goal.

12. non-consensual lien

12A Enter the total number of accounts that were exempt because they were secured by a non-consensual lien against specific real or personal property identified by the agency.

12B Enter the dollar amount of accounts that were secured by a non-consensual lien against specific real or personal property identified by the agency.

13. secured by bond

13A Enter the total number of accounts that were exempt because they were secured by a bond.

13B Enter the dollar amount of accounts that were secured by a bond.

14. payment on multiple accounts within 1 year

14A Enter the total number of accounts that were exempt because they were one of multiple accounts owed to the agency by the same debtor, any one of which accounts has received a payment within the preceding period for which the applicable rule applies, including accounts created and paid at the same time. (Note for certain accounts the rule may require payment within 90 days, for others, six months or some other period).

14B Enter the dollar amount of accounts that were one of multiple accounts owed to the agency by the same debtor.

15. ORS Chs. 825, or 826 related to a motor carrier

15A Enter the total number of accounts that were exempt because they would result in the referral of a monetary penalty, fee, or tax under ORS Chapters 825 or 826.

15B Enter the dollar amount of accounts that were exempt relating to ORS Chapters 825 or 826.

16. wage garnishment or order prevents

16A Enter the total number of accounts that were exempt because a wage garnishment prevents any funds from being applied to the agency debt.

16B Enter the dollar amount of accounts that were exempt because of wage garnishments.

17. spousal or child support

17A Enter the total number of accounts that were exempt because they are for amounts owed as spousal or child support.

17B Enter the dollar amount of accounts that were exempt because they are for spousal or child support.

18. not income-producing and no assets

18A Enter the total number of accounts that were exempt because they are from corporations that will not be engaged in any income-producing activity and there are no assets from which the debt could be collected.

18B Enter the dollar amount of accounts of corporations with no assets or income producing activities.

19. Sub-Totals

- 19A 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.
- 19B 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.

20. Exempted by Law - ORS 293.231(5)

- 20A Enter the total number of accounts that were exempt because the accounts are prohibited by state or federal law or regulation from assignment or collection.
- 20B Enter the dollar amount of accounts prohibited by state or federal law or regulation from assignment or collection.

21. DAS petition Approved Exemptions - ORS 293.233(1)

- 21A Enter the total number of accounts that were exempt by request to DAS for agency-specific exemption. See OAM 35.40.10.107.
- 21B Enter the dollar amount of accounts exempted by DAS agency-specific exemption.

22. Total exemptions for this fiscal year

- 22A 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.
- 22B 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.

Notes

This area is for additional information you wish to submit. It can provide additional explanation about the nature of the accounts. This information will be reviewed by the Legislative Fiscal Office. Submission of additional notes does not mean the information will be included in the final report to the Legislative Assembly.

Saving, Editing, Printing, and General Navigation

- Once you have completed your entries, click on the save button (at either the top of bottom left hand side of the reporting screen).
- The screen will take you to the top of the page and an action confirmation message will flash across the top of the report.
- Options to edit and print the report are on the upper right hand side of the reporting area. You will see the edit and print options after you have initially saved the report.
- The “Home” button on the upper right side of the screen just above the reporting window will return you to the System Entry screen at any time.
- When finished reporting for all fund types, return to the System Entry screen and click the “Finished Reporting” button.
- Please use the “Log Off” button or link to end your database session.