

**Report on
Liquidated and Delinquent
Accounts Receivable**

June 30, 2018



**Legislative Fiscal Office
Updated June 2019**

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This Legislative Fiscal Office 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. A discussion of the report’s legislative framework is included in Appendix A. The terms “delinquent” and “liquidated” are defined in the Oregon Accounting Manual 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 19th report issued under the statute.

RESULTS OF REPORTING

This report accounts for 132 state agencies. Agencies were provided with reporting instructions and access to the electronic reporting database. The Statewide Accounts Receivable Management (SWARM) program at the Department of Administrative Services provided group training and individual agency assistance in completing agency reports. The table below summarizes the reporting status of these agencies.

Summary of Agency Reporting June 30, 2018		
	<u>Number</u>	<u>%</u>
Agencies reporting no accounts	53	40%
Agencies reporting active accounts	79	60%
Exempt agencies not reporting	0	0%
Agencies that did not report	0	0%
Total	<u>132</u>	<u>100%</u>

Summary of liquidated and delinquent accounts receivable

The table below illustrates the aggregate number and dollar value of liquidated and delinquent accounts that agencies reported to the Legislative Fiscal Office. A list of the individual agencies that reported active balances at the end of the year, along with the dollar amount and number of accounts, is included in Appendix B. A list of the individual agencies that reported no such accounts is included in Appendix C.

Liquidated and Delinquent Accounts June 30, 2018		
	<u>Accounts</u>	<u>Value</u>
Beginning Balance	2,336,065	\$ 3,416,432,989
Additions:	1,016,433	1,726,113,325
Collections:	0	(600,426,623)
Accounts Closed:	(274,392)	-
Write-Off's:	(22,180)	(47,097,910)
Adjustments:	0	(102,280,396)
Reversals:	(703,640)	(827,569,716)
Ending Balance	<u>2,352,286</u>	<u>\$ 3,565,171,669</u>

Because changes in the balance resulting from collections and adjustments 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. Reversals are accounts previously reported as liquidated and delinquent but have now changed status. This is most common when a previously liquidated account is disputed and no longer meets the definition. Reporting instructions provide descriptions of information to be included on each reporting line. The instructions are provided in Appendix D. Highlights of the data are:

- 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 16,221 (0.7%). The total *aggregate value* of accounts increased by \$148.7 million (4.4%).
- The compound annual growth rate of reported liquidated and delinquent accounts receivable for the period from 2012 through 2018 is 4.9%.
- The ending balances resulted in an *average* account balance at the end of the 2018 reporting year of \$1,515.62, which is an increase of \$53.15 per account (3.6%) from last year's average.

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

Top Ten Agencies by Average Account Value 2018			
Agency	Accounts	Total Outstanding	Average Account
Oregon Business Development Department	30	\$2,380,104	\$79,337
Forestry, Department of	346	\$26,280,906	\$75,956
Military Department	227	\$13,345,741	\$58,792
Chiropractic Examiners, Board of	6	\$272,636	\$45,439
Tax Practitioners, State Board of	25	\$1,066,112	\$42,644
State Accident Insurance Fund	52	\$1,789,460	\$34,413
Accountancy, State Board of	32	\$802,581	\$25,081
Oregon Medical Board	14	\$282,954	\$20,211
State Lands, Department of	8	\$135,167	\$16,896
Appraiser Certification and Lic. Board	17	\$259,348	\$15,256

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 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 Forestry (ODF) and the Military Department (OMD) account values tend to be high as they represent firefighting costs for the current fire year that are exempt from collections because the debt is owed by federal, state, and local governments and is not subject to collection assignment.

ODF and OMD are new to the list this year with a total of 573 accounts and \$39.6 million owed in liquidated and delinquent accounts. Of ODF's accounts, \$21.9 million (83.5%) are exempt due to being owed by various government entities. Likewise, \$13.3 million (99.5%) of OMD's accounts are owed by government entities that are exempt from collections assignment.

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

Top Ten Agencies by Total Receivables Outstanding 2018			
Agency	Accounts	Total Outstanding	Average Account
Judicial Department	1,519,956	\$1,752,620,499	\$1,153
Revenue, Department of	150,338	\$848,727,568	\$5,645
Justice Department	405,945	\$347,033,206	\$855
Employment Department	50,474	\$161,451,147	\$3,199
Consumer & Business Services, Dept. of	14,541	\$125,052,143	\$8,600
Public Employees Retirement System	19,410	\$61,761,025	\$3,182
Oregon Health and Science University	126,616	\$59,793,292	\$472
Forestry, Department of	346	\$26,280,906	\$75,956
Western Oregon University	5,717	\$25,705,341	\$4,496
Human Services, Department of	11,595	\$22,853,337	\$1,971

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 \$2.6 billion of the \$3.6 billion (73%) total outstanding of the total value of accounts reported; up from 72% in the prior year's report. The top ten agencies combined account for \$3.4 billion (96.2%) of the \$3.6 billion total.

The Judicial Department (OJD) accounts for 49.2% of the total dollar amount of liquidated and delinquent accounts reported. In 2018, OJD recharacterized the outstanding debt to reflect the amount owed to the General Fund. The changes are reflected in reversals to General Fund and Other Funds amounts. 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.

In addition to the required report, OJD provided a statement regarding its collections program. Following is a portion of the full letter (Appendix E):

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 is continually improving the collection process to hold defendants accountable while at the same time offering reasonable and convenient payment options such as extended payment agreements, license reinstatement programs, online pay and plea for traffic violations, online ePayment, recurring auto-payments, and a toll-free payment hotline.

OJD has a central debt management program that includes a progressive collection system involving automated property liens upon entry of judgment, automated delinquency notices at 40 days after judgment entry, and referrals to Department of

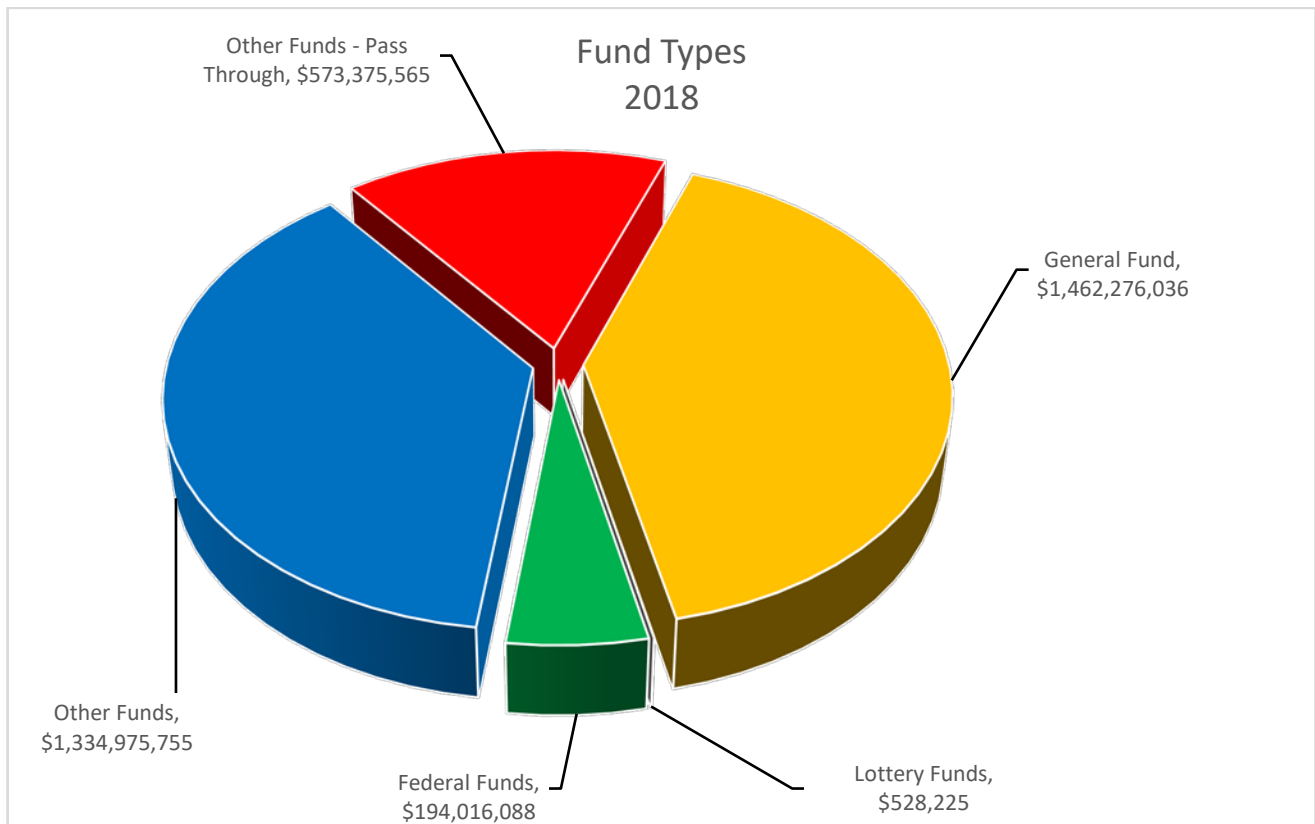
Revenue (DOR) and private collection firms (PCFs) at 55 days after judgment entry if voluntary payments have not been made or a payment agreement has not been established.

Other local court actions include show cause hearings and probation violations if the terms of a criminal judgment have not been met, which includes payment of fines and restitution. Courts also work closely with community corrections partners to ensure payment of court debt aligns with other obligations and re-entry plans established with community corrections and post- prison supervising agencies (e.g., payment of probation fees, employment after incarceration, drug treatment counseling, housing).

The OJD outsources collection efforts to the DOR and three PCFs. Due to our high volume of debt and the length of time it is legally enforceable, OJD has to continually cycle outstanding debt through DOR and the three PCFs under contract with OJD. If court debt is not collectible now, it may be collectible at another point in time as circumstances change (new employment, sale of property, inheritance, etc.).

Liquidated and delinquent accounts receivable by fund type

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



General Fund debts reported in 2018 are \$1.5 billion, a 78.5% increase over General Fund debts reported by agencies in 2017. Of the \$643 million increase in General Fund debt, \$601.2 million is due to the recharacterization of Other Funds to General Fund by OJD to reflect the ultimate destination of the funds. A portion of the funds in the Criminal Fine Account are returned to the General Fund; this portion is determined each session. The \$497.6 million decrease in the Other Funds balance is mostly

attributable to these changes made by OJD. Of the \$1.5 billion General Fund balance, the Department of Revenue and OJD accounted for \$1.4 billion (96.7%) of the total.

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 2018			
Agency	Accounts	Total Outstanding	Percent of Total
Revenue, Department of	140,457	\$812,576,629	55.57%
Judicial Department	521,346	\$601,148,831	41.11%
Consumer & Business Services, Dept. of	265	\$19,209,726	1.31%
Human Services, Department of	5,460	\$9,867,568	0.67%
Justice Department	3	\$7,424,148	0.51%
Construction Contractors Board	3,188	\$6,896,066	0.47%
Environmental Quality, Department of	168	\$3,371,417	0.23%
Oregon Health Authority	650	\$1,203,619	0.08%
Higher Education Coordinating Commission	16	\$204,091	0.01%
Real Estate Agency	17	\$188,563	0.01%

Roughly 92.8% of the Other Funds outstanding balances are accounted for by six agencies: 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 (3.0%).

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, Department of Human Services, and 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 are now required to report. The only exception to this is the State Fair Commission.

Public universities including the University of Oregon, Oregon State University, Portland State University, the three regional universities (Eastern Oregon University, Western Oregon University, Southern Oregon University), and the Oregon Institute of Technology 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. SB 270 (2013) provided an exemption to reporting under ORS 293 for those public universities that establish independent governing boards. All public universities now have governing boards and are therefore exempt from the requirement to provide data on liquidated and delinquent accounts. Nevertheless, all seven have voluntarily provided 2018 data and are included in this report.

Collections by the Department of Revenue

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

Collections by Department of Revenue			
2018			
	Accounts		Value
Beginning Balance	271,113	\$	340,757,175
Addition:	290,823	\$	315,664,846
Collections:	0	\$	(37,369,202)
Returned to Originating Agency	-233,642	\$	(251,306,115)
Forward to PCF	-1		(2,547)
Accounts Satisfied	-58,068		-
Ending Balance	270,225		367,744,157

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 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 2018 reporting year was \$9 million more than the prior year on a 22.2% (\$119.5 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 5.7% represents a 0.4% increase from the collection rate of the previous year. DOR collected \$5.1 million in collection fees paid by debtors and \$1.3 million in collection fees paid by agencies.

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 for collection. The statute also requires agencies to report on the accounts turned over to private collection agencies. Presented on the following page is a summary of accounts turned over to private collection agencies during the reporting year.

Collections by Private Collection Agencies

2018

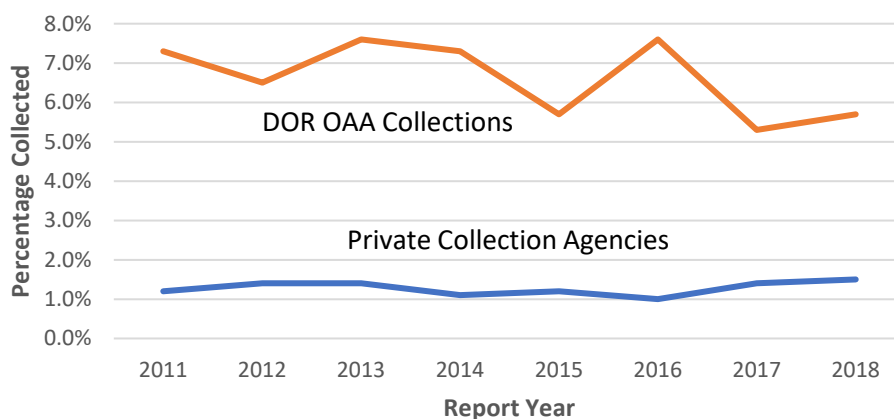
	Accounts	Value
Beginning Balance	855,198	\$1,126,302,681
Addition:	918,952	\$806,090,533
Collections:	0	-\$29,931,196
Returned to Originating Agency	-641,559	-\$519,175,246
Return to DOR	0	\$0
Accounts Satisfied	-38,057	\$0
Ending Balance	1,094,534	\$1,383,286,772

Total collections by private collection agencies increased by \$8.4 million (28.1%) from the prior year on a 23.2% (\$363.4 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 1.5% represents a 0.1% decrease in the collections rate from the previous year. Private collection agencies collected \$6.7 million in collection fees paid by debtors and \$470,000 in collection fees paid by agencies.

Annual Collection Rates

Year	DOR OAA Collections	Private Collections
2011	7.3%	1.2%
2012	6.5%	1.4%
2013	7.6%	1.4%
2014	7.3%	1.1%
2015	5.7%	1.2%
2016	7.6%	1.0%
2017	5.3%	1.4%
2018	5.7%	1.5%

Collections Rates



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 (DAS). These are set forth in the Oregon Accounting Manual, referenced as OAM 35.40.114(j) through (r). The table below contains summary information on accounts reported as statutorily or administratively exempt from transfer for collection.

Of the more than \$3.6 billion in liquidated and delinquent accounts reported, approximately 32.4% (\$1.2 billion) were classified as exempt from statutory requirements that they be turned over to DOR or private firms for collection. This amount is a 101.4% increase from the previous reporting year. The following exempt categories showed substantial increases:

- \$28.8 million in Federal or Local Government Receivables
- \$35.5 million in DAS approved exemptions
- \$47.4 million in Court Ordered Judgements
- \$102.8 million in Imprisoned Debtor
- \$153.1 million in Spousal or Child Support
- \$209.8 million in Prohibited by Law

Statutorily prohibited or exempt		
Beginning Balance	558,552	\$573,236,002
consensual security interest	88	\$2,643,193
court ordered judgement	3,821	\$82,387,200
litigation, bankruptcy, mediation, etc.	18,262	\$71,842,787
student loan of a student attending school	0	\$0
state agency receivables	936	\$9,049,144
federal or local government receivables	639	\$34,822,170
hospitalized debtor	5,109	\$6,807,161
imprisoned debtor	22,456	\$103,844,864
account less than \$100.00	14,327	\$609,696
loss of federal funds or federal program funds	30,282	\$95,975,591
debtor hardship	37,402	\$133,079,259
non-consensual lien	33	\$1,492,402
secured by bond	203	\$1,890,237
payment on multiple accounts within 1 year	94	\$603,468
ORS Ch. 825, or 826 related to a motor carrier	56	\$174,398
wage garnishment or order prevents	2,352	\$12,839,875
spousal or child support	403,692	\$296,816,472
not income-producing and no assets	43	\$354,653
Prohibited by Law - ORS 293.231(5)	253,301	\$225,718,053
DAS approved exemptions (ORS 293.233(1))	9,101	\$64,682,818
owed by a closed estate	724	\$6,953,009
suspension of collection under ORS 305.155	132	\$1,961,432
Ending Balance	803,053	\$1,154,547,882

Of the total exempt amount, \$296.8 million (25.7%) was reported as spousal or child support. This is a 106.5% increase over the previous year, an increase of \$153.1 million. In addition, \$225.7 million (19.6%) are exempt under ORS 305.155, Cancellation of uncollectable tax.

Those amounts that were legally prohibited or exempted from assignment for collections totaled \$1.2 billion in 2018, an increase of \$581.3 million from the 2017 report. Those accounts prohibited from assignment by law under ORS 293.231(5) increased by a net of \$209.8 million, led by an increase reported by OJD of 245,300 accounts totaling \$211 million. That amount was offset by small reductions in other agencies.

Exceptions from assignment due to debt arising from or subject to court ordered judgements increased by \$47.4 million and is comprised mainly by accounts from two agencies: Department of Justice (\$7.6 million) and Judicial Department (\$33.2 million).

An additional 11.5% (\$32.4 million) are exemptions under debtor hardship. This includes \$64.6 million reported by OJD. The Department has recharacterized debts owed as debtor hardship to better reflect the nature of the debts.

The Department of Revenue, Employment Department, and Department of Transportation have 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.

Unassigned accounts

Appendix F lists the subject entities that reported liquidated and delinquent accounts receivable balances that were neither assigned for collection nor exempted from assignment. Additionally, it 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.

Appendix A

REPORT BACKGROUND

Legislative framework

HB 3509 (1999) and SB 70 (2001) 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 the Department of Revenue or a private collection agency. Subsequently, in the 2003 session, ORS 293 was again amended to reduce the allowable time period before which an account must be turned over to the Department of Revenue or a private collection agency to 90 days. SB 70 provides similar guidance for the Judicial Branch.

SB 55 (2015) significantly expanded the number of entities required to report. These included:

- public universities
- semi-independent state agencies listed in ORS 182.454
- Oregon Tourism Commission
- Oregon Film and Video Office
- Travel Information Council
- Children’s Trust Fund of Oregon Foundation
- Oregon Corrections Enterprises
- Oregon Health and Science University
- State Accident Insurance Fund Corporation
- Oregon Utility Notification Center

SB 55 also contained 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 the Department of Revenue’s Other Agency Accounts collection program or to a collection agency, 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. An appendix to the report includes this information for those agencies reporting active accounts with ending balances as of the end of the fiscal year.

HB 2947 (2017) requires the Department of Administrative Services (DAS) to report to the Legislative Assembly by December 31st of each year starting in fiscal year 2018 the amount of write-offs, debt abatements, or Department of Revenue (DOR) cancellations that were taken by state agencies. SB 1067 (2017) requires agencies to assign liquidated and delinquent debts to DOR if no payment has been received within a 90-day period. Subsequently, DOR must assign the debt to a private collection firm if no payments have been received in six months. In addition, DOR can add a collection fee to accounts assigned to DOR or to private collection firms. Agencies reporting greater than \$50 million in liquidated and delinquent accounts must provide additional reporting on specific items related to how it handles debt. These changes will be in effect for the 2018 reporting period.

Reporting under the statute

Prior to October 1st of each year, a state agency must submit to the Legislative Fiscal Office (LFO) “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 an appendix to the report. A report from DAS on the amount of write-offs, debt abatements, and DOR cancellations are due to the Legislative Assembly by December 31st of each year, and agencies with greater than \$50 million in liquidated and delinquent accounts are also required to report to the Legislative Assembly by December 31st of each year starting in fiscal year 2018.

Governor’s Executive Order No. 17-09

On May 5, 2017, the Governor issued Executive Order No. 17-09, directing agencies to report the amounts of liquidated and delinquent accounts to the DAS Chief Operating Officer by June 20, 2017. In addition, the Executive Order directs DAS to develop a quarterly reporting measurement that tracks debt collection, directs agencies to refer accounts to DOR 60 days after they are declared liquidated and delinquent, and directs the Chief Procurement Officer to check vendors against the list of accounts and offset payments, if possible. DOR is directed to assess the feasibility of a website listing entities owing the state liquidated and delinquent accounts and issue electronic garnishments where permitted.

Reporting system

To facilitate agency reporting requirements, LFO (in partnership with Legislative Information Services) created and 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. Agencies are responsible for the accuracy and validity of the data they report. Adjustments to reported data are noted in the published report and are typically only used to reconcile current year reporting data with prior year data.

Appendix B

AGENCIES REPORTING ACTIVE BALANCES (HIGHEST TO LOWEST)

Agency	# of Accounts	Balance
Judicial Department	1,519,956	\$1,752,620,499
Revenue, Department of	150,338	\$848,727,568
Justice, Department of	405,945	\$347,033,206
Employment Department	50,474	\$161,451,147
Consumer and Business Services, Department of	14,541	\$125,052,143
Public Employees Retirement System	19,410	\$61,761,025
Oregon Health and Science University	126,616	\$59,793,292
Forestry, Department of	346	\$26,280,906
Western Oregon University	5,717	\$25,705,341
Human Services, Department of	11,595	\$22,853,337
University of Oregon	4,954	\$20,292,478
Oregon State University	6,594	\$14,830,907
Portland State University	6,387	\$14,217,821
Military Department	227	\$13,345,741
Transportation, Department of	7,877	\$13,099,842
Oregon Health Authority	6,308	\$11,732,098
Construction Contractors Board	3,188	\$8,620,082
Southern Oregon University	1,565	\$5,791,284
Environmental Quality, Department of	1,758	\$5,284,813
Administrative Services, Department of	799	\$3,925,329
Labor and Industries, Bureau of	307	\$3,120,134
Eastern Oregon University	1,823	\$2,686,700
Corrections, Department of	2,034	\$2,595,520
Oregon Business Development Department	30	\$2,380,104
State Accident Insurance Fund	52	\$1,789,460
Oregon Institute of Technology	1,250	\$1,486,464
Housing and Community Services Department	118	\$1,081,976
Tax Practitioners, State Board of	25	\$1,066,112
Accountancy, State Board of	32	\$802,581
Veterans' Affairs, Department of	59	\$733,526
Massage Therapists, Oregon Board of	148	\$731,305
Landscape Contractors Board	571	\$611,279
Agriculture, Department of / Commodity Comm.	108	\$305,966
Oregon Medical Board	14	\$282,954
Chiropractic Examiners, Board of	6	\$272,636
Appraiser Certification and Licensure Board	17	\$259,348
Police, Department of State	54	\$209,593
Higher Education Coordinating Commission	16	\$204,091
Marine Board	24	\$201,399

Agency	# of Accounts	Balance
Real Estate Agency	22	\$192,408
Naturopathic Medicine, Board of	12	\$173,555
Secretary of State	80	\$166,281
Mental Health Regulatory Agency	17	\$157,415
Oregon Corrections Enterprises	46	\$153,586
Mortuary and Cemetery Board	10	\$137,060
State Lands, Department of	8	\$135,167
Education, Department of	18	\$124,715
Lottery Commission, Oregon State	16	\$97,304
Engineering and Land Surveying, Board of Ex. for	12	\$67,165
Public Safety Standards and Training, Department of	9	\$58,520
Energy, Department of	10	\$52,297
Speech-Lang. Pathology/Audiology, Board of Ex. for	5	\$50,600
Architect Examiners, Board of	9	\$42,888
Dungeness Crab Commission, Oregon	42	\$40,706
Government Ethics Commission, Oregon	56	\$34,187
Nursing, Board of	20	\$32,130
Parks and Recreation Department	190	\$31,683
Oregon Youth Authority	20	\$28,883
Blind, Commission for the	4	\$24,404
Public Utility Commission	64	\$22,961
Fish and Wildlife, Department of	16	\$19,164
Aviation, Department of	139	\$18,381
Water Resources Department	25	\$13,969
Liquor Control Commission, Oregon	40	\$13,732
Optometry, Oregon Board of	1	\$11,999
Geology and Mineral Industries, Department of	2	\$9,388
Parole and Post-Prison Supervision, Board of	80	\$7,405
Pharmacy, Board of	8	\$4,190
Dairy Products Commission, Oregon	1	\$3,618
Employment Relations Board	2	\$2,275
Medical Imaging, Board of	3	\$1,822
Legislative Administration Committee	13	\$1,047
Licensed Social Workers, Board of	2	\$642
Legislative Counsel Committee	1	\$115
TOTAL	2,352,286	\$3,565,171,669

Appendix C

AGENCIES REPORTING NO ACCOUNTS

Advocacy Commissions Office, Oregon	Mint Commission, Oregon
Albacore Commission, Oregon	Occupational Therapists, Board of
Alfalfa Seed Commission, Oregon	Orchardgrass Seed Producers Commission, Oregon
Beef Council, Oregon	Oregon Watershed Enhancement Board
Blueberry Commission, Oregon	Parole and Post-Prison Supervision, Board of
Clover Commission, Oregon	Physical Therapists, Board of
Columbia River Gorge Commission	Processed Vegetable Commission, Oregon
District Attorneys and Their Deputies	Psychiatric Security Review Board
Facilities Authority	Public Defense Services Commission
Film and Video Office, Oregon	Racing Commission
Fine Fescue Commission	Raspberry and Blackberry Commission, Oregon
Forest Resources Institute, Oregon	Ryegrass Growers Seed Commission, Oregon
Geologist Examiners, Board of	Salmon Commission, Oregon
Governor, Office of the	Sheep Commission, Oregon
Judicial Fitness and Disability, Comm. on	Strawberry Commission, Oregon
Land Conservation and Development	Sweet Cherry Commission, Oregon
Land Use Board of Appeals	Tall Fescue Commission, Oregon
Landscape Architects Board	Teacher Standards and Practices Comm
Legislative Assembly	Tourism Commission, Oregon (Travel Oregon)
Legislative Commission on Indian Services	Travel Information Council
Legislative Fiscal Office	Trawl Commission, Oregon
Legislative Policy and Research Office	Veterinary Medical Examining Board
Legislative Revenue Office	Wheat Commission, Oregon
Library, Oregon State	Wine Board, Oregon
Long-Term Care Ombudsman	

Appendix D

REPORTING DEFINITIONS AND INSTRUCTIONS

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), which is required to compile the individual agency reports and issue a comprehensive report to the Legislative Assembly (ORS 293.229[2]).

Each state agency must submit to LFO by October 1st 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 2018 (fiscal year ending June 30, 2018), the following timeline has been adopted:

Review of reporting manual with agency personnel	August – September 2018
Begin agency submission of required information	August – September 2018
Agency report to LFO if not subject to reporting statute	September 2018
Last day for input of information	October 1, 2018
Draft report	November 30, 2018
Report to the Legislature	December 31, 2018

What to report

The statute requires each state agency to report to the Legislative Fiscal Office, no later than October 1st 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
- Payments due from vendors or other states agencies
- Penalties, fines, civil penalties, etc.
- Delinquent accounts of state, federal, or local governments

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 Tim Walker, Legislative Fiscal Office at timothy.e.walker@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.

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:

The screenshot shows the 'Delinquent Account Reporting System | LFO' interface. At the top, it says 'Welcome Alfalfa Seed Commission, Oregon! [Log Off]'. Below that is a header with a building image and the text 'Delinquent Account Reporting System | LFO'. A 'Home' button is in the top right. The main content area is titled 'Section I' and 'System Entry - Fiscal Year 20XX'. It shows 'Agency Name: Alfalfa Seed Commission, Oregon' and a dropdown menu labeled 'Please select a Fund'. Below the dropdown is a button labeled 'Nothing to Report'. At the bottom, there is a copyright notice: '© 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:

The dialog box has a title bar that says 'Finished Reporting?' with a close button (X). The main text area contains a warning icon (triangle with exclamation mark) followed by the question: 'Are you sure you are nothing to report for the fiscal year?'. At the bottom right, there are two buttons: 'Confirm' and 'Cancel'.

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.

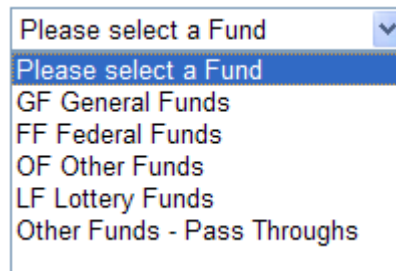
Agencies with data to report

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 Throughs, Federal Funds, and Lottery Funds.



Click on and select from the dropdown list:



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](#)

Nothing to 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.

Beginning Balance

- A 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**
- B 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)

Beginning Balance

- A 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.
- B 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.

Accounts Outstanding

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

Private Collection (ORS 293.231)

Beginning Balance

- A 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.
- B 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.

Accounts Outstanding

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

Sub-Totals

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.

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.

Total exemptions for this fiscal year

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.

Note

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.

Appendix E

LETTER FROM THE JUDICIAL DEPARTMENT



OREGON JUDICIAL DEPARTMENT Office of the State Court Administrator

November 8, 2018

TO: Matt Stayner
Legislative Fiscal Office

FROM: David Moon, Director
Business & Fiscal Services Division

RE: Annual Reporting of Liquidated and Delinquent Debt for the Oregon Judicial
Department (OJD)

Attached is the OJD report on liquidated and delinquent debt for fiscal year 2018. This is the Department's 17th report to the Legislative Fiscal Office.

OJD Debt Overview

OJD collects filing fees and imposes fines/assessments/restitution associated with cases in the 36 trial courts, the Tax Court, the Court of Appeals, and the Supreme Court. Amounts collected are then distributed to statutory recipients including the state's General Fund, the state's Criminal Fines Account, and other state and local governments. The OJD has a complex revenue structure, including:

- Hundreds of statutorily established fees, fines, and assessments, many of which involve complicated calculations
- Local fees and fines that are established and vary by county and by municipality
- The possibility of multiple fees/fines/assessments with multiple recipients on each case
- Distribution of revenues to 162 unique local government recipients
- Distributions for security refunds and restitution/compensatory fines to over 10,000 recipients per month

Court debt is created when court users are unable to pay amounts ordered at final judgment. OJD considers a money judgment due upon entry of judgment in the case register. Money judgment remedies for criminal cases expire 50 years after the entry of judgment when restitution is ordered, and 20 years when no restitution is ordered. Civil judgments expire in ten years but may be extended for an additional 10 years. This means that the OJD must continue to work with its debt for 20 or more years – adding to the complexity and difficulty of collection of fines/fees. In addition, statute¹ provides that when a person is sentenced to a term of imprisonment, the money judgment imposed will be handled differently, which adds to the intricacies of court debt. Furthermore, restitution and compensatory fines can be imposed on two or more defendants and owed joint and severally. This means that one defendant could be making regular payments towards that amount while the another one could be delinquent on that same liability.

Currently, the OJD has \$1.75 billion in total outstanding receivables. This includes amounts owed joint and severally, inactive receivables for which collection efforts have been exhausted, and receivables that have current payment plans or payment plans in default. Payment plans are established on a case by case basis depending upon the person's ability to pay, and these payment terms are changed as circumstances warrant.

Judicial Department Collections Program Background

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 is continually improving the collection process to hold defendants accountable while at the same time offering reasonable and convenient payment options such as extended payment agreements, license reinstatement programs, online pay and plea for traffic violations, online ePayment, recurring auto-payments, and a toll-free payment hotline.

OJD has a central debt management program that includes a progressive collection system involving automated property liens upon entry of judgment, automated delinquency notices at 40 days after judgment entry, and referrals to Department of Revenue (DOR) and private collection firms (PCFs) at 55 days after judgment entry if voluntary payments have not been made or a payment agreement has not been established.

Other local court actions include show cause hearings and probation violations if the terms of a criminal judgment have not been met, which includes payment of fines and restitution. Courts also work closely with community corrections partners to ensure payment of court debt aligns with other obligations and re-entry plans established with community corrections and post-prison supervising agencies (e.g., payment of probation fees, employment after incarceration, drug treatment counseling, housing).

The OJD outsources collection efforts to the DOR and three PCFs. Due to our high volume of debt and the length of time it is legally enforceable, OJD has to continually cycle outstanding debt through DOR and the three PCFs under contract with OJD. If court debt is not collectible now, it may be collectible at another point in time as circumstances change (new employment, sale of property, inheritance, etc.).

¹ ORS 137.183

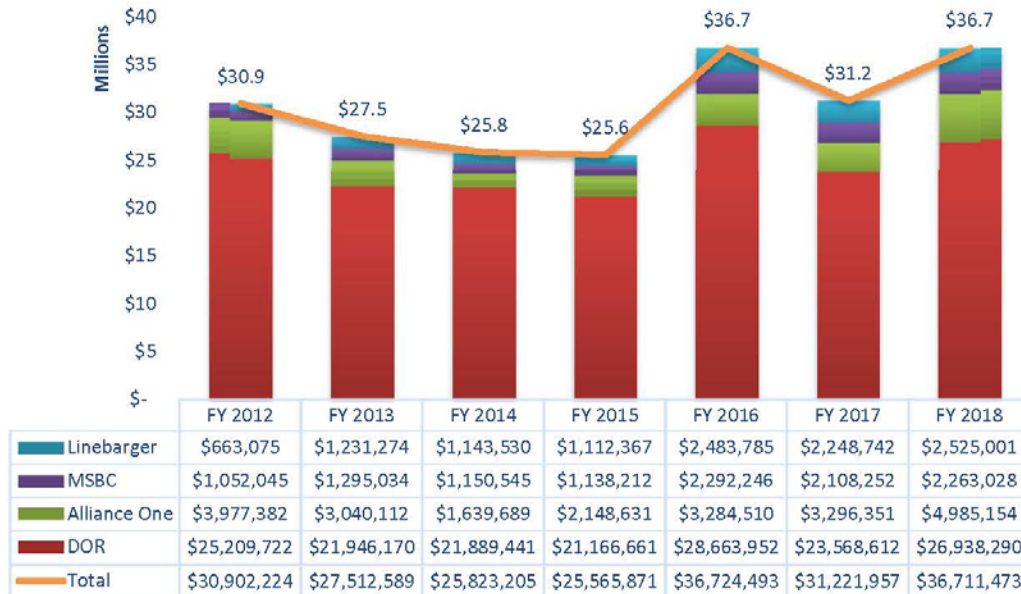
Fiscal Year 2018 Liquidated and Delinquent Debt

The Oregon Judicial Department has \$1.75 billion in liquidated and delinquent debt as of June 30, 2018 which is divided into three categories described below:

1. Actively being worked by DOR or a PCF (1,143,826 cases for \$1.23 billion or 70% of total AR). This represents a 9% increase over Fiscal Year 2017.

The following is a comparison of third party collections from fiscal year 2012 to fiscal year 2018. Third party collections revenue increased by 18%, or \$5.5 million over fiscal year 2017. The factors contributing to increased collections in fiscal year 2018 include the state income tax kicker, increased referrals to PCFs, and new collection tools and business process improvements at DOR.

Third-Party Collections History



Note: The FY2017 total for DOR was corrected to include amounts received at the courts. These amounts had been omitted due to issues related to DOR's new reporting and were not identified until early 2018.

2. Actively being worked at the courts through voluntary payment plans or exempt from a collection referral because they are pending completion of alternative sentencing programs (303,754 cases for a total of \$413.8 million, or 24% of total AR).
3. Inactive cases not assigned to collections and not exempt from a collection referral (72,376 cases for a total of \$109.5 million, or 6% of total AR). About 70% of these cases have not received a payment in over 90 days (50,390 cases for a total of \$41.5 million). OJD staff reviews these cases periodically to send to collections.

For more detail, please see Appendix A for additional information as required under ORS 1.195.

Fiscal Year 2018 Reporting Overview

In response to changes in the reporting requirements for fiscal year 2018, the reporting method for OJD liquidated and delinquent debt was updated to include the new requirements and to more accurately reflect fund types, write-offs, and adjustments.

Fund Types

Previously, OJD reported fines and fees that are distributed to the state, cities, and counties under "Other Funds" and restitution and compensatory fines as "Pass-Through". This year, the reporting method was updated to more accurately reflect the fund types and break out fines and fees by "General Fund" and "Other Funds".

In Section II, 514,369 cases and \$570,343,749 were reported as *Reversals* in Other Funds and *Additions* in General Fund.

In Section IIIa, 61,756 cases and \$76,877,772 were reported as *Returned to Originating Agency* in Other Funds and *Additions* in General Fund.

In Section IIIb, 256,118 cases and \$273,345,520 were reported as *Returned to Originating Agency* in Other Funds and *Additions* in General Fund.

Write-Offs and Adjustments

The total number of cases written-off during fiscal year 2018 was 4,397, for a total amount of \$4.68 million. This is considerably lower than what was reported for fiscal year 2017 which included expired judgment "write-offs". OJD has been instructed by DAS to report expired judgments that are no longer legally enforceable as "adjustments" beginning in FY 2018.

Write-offs are defined as debts that are still legally enforceable but written-off for the following reasons:

1. The debtor is deceased and there is no estate filing or the term to file a claim on an estate has expired,
2. OJD has exhausted collection efforts (multiple referrals to third party collections), and
3. The remaining balance is under \$15 and the cost to collect would exceed the amount owing.

Adjustments are defined as debts that are no longer legally enforceable and abated for the following reasons:

1. Expired judgment,
2. Discharged in bankruptcy,
3. Violation dismissed (presumptive fines),
4. Judgment modified,
5. Fine reduced by violation bureau,
6. Community Service Exchange Program,
7. Judgment vacated,
8. Uncollectible no judgment,
9. Waived,
10. Direct payment to victim, and
11. Clerical error.

Doubtful Accounts

Of the \$1.75 billion liquidated and delinquent total, \$1.48 billion, or 84.54%, is considered uncollectible based on analysis of payment trends over the past twenty years. However, many of these debts are actively being working by courts, Department of Revenue, and Private Collection Firms.

Exempt Accounts

During fiscal year 2018, there were 303,754 cases totaling \$413,804,383 that were exempt from collections. This includes cases that are not yet eligible for collections because they are within 55 days of judgment (the grace period OJD provides to make payment in full or set up payment arrangements). Other types of cases exempt from collections fall into the following categories: Prohibited by Law, Court Ordered Judgment (Restitution), Litigation/Bankruptcy/Mediation, Imprisoned Debtors and Debtor Hardship (includes Specialty Courts).

Plans to Improve OJD's Debt Collection Program

OJD is limited in our ability to reduce the amount of liquidated and delinquent debt because of external factors outside of our control. Much of our delinquent debt is owed by people who do not have the ability to pay their court ordered obligations. This population could be incarcerated or may have been incarcerated multiple times. They often have multiple outstanding money judgments with large amounts owed (restitution). This population is also less likely to receive gainful employment once they are released.

However, there are some improvements we can make to try to reach people who have an ability to pay and to increase our efficiency through automation and data exchanges. These improvements are outlined below:

1. OJD has developed a text messaging service to notify people a few days before their payment is due. The text message includes a link to our ePay website and our 800 payment hotline number. We hope this notification service helps people make their payments on time and stay out of collections.
2. OJD has created automated notices that are sent to people immediately after they fail to pay or appear at their court hearing for a violation. By sending out an early notification, we hope this can serve as a friendly reminder to those people who simply forgot about their ticket and encourage them to pay online or contact the court before additional fees are applied.
3. OJD has developed an integration with the Department of Corrections (DOC) to send outstanding court ordered obligations to the DOC as required by SB 844 (2017). Seventy-six percent of inmates have outstanding criminal debt totaling \$163 million on 43,000+ cases. Each inmate has an average of four cases with outstanding balances. Collections from this program are estimated to be \$200,000/month towards outstanding criminal judgments.
4. Lastly, OJD has automated the adjustment of expired judgments. This will clear out older uncollectible debts and allow OJD to focus on debts that are legally enforceable and more likely to be collectible.

ec: Chief Justice Martha L. Walters
Nancy Cozine, State Court Administrator
Phillip Lemman, Acting Deputy State Court Administrator
Jessica Roeser, Revenue & Research Manager

Appendix A

Total Liquidated and Delinquent Debt

Total Liquidated and Delinquent	Cases	Total
Beginning Balance July 1, 2017	1,499,617	\$1,662,809,764
Cases added during FY 2018	216,298	\$235,490,740
FY 2018 Collections on Liquidated and Delinquent cases		(\$55,412,941)
Accounts Closed	(72,310)	
Delinquent case Write-offs FY 2018	(4,397)	(\$4,684,311)
Court Adjustments		(\$63,956,053)
Cases Brought Current	<u>(119,252)</u>	<u>(\$21,626,700)</u>
Ending Balance June 30, 2018	1,519,956	\$1,752,620,499

Total amounts of Liquidated and Delinquent Debt turned over to Department of Revenue – Other Agency Accounts Unit

DOR – OAA	Cases	Total
Beginning Balance July 1, 2017	180,046	\$224,133,446
Cases added during FY 2018	152,646	\$165,554,188
OAA Collections FY 2018	(42,453)	(\$26,938,291)
Court adjustments to cases		(\$2,819,205)
Returns*	<u>(101,986)</u>	<u>(\$106,793,882)</u>
Ending Balance June 30, 2018	188,253	\$253,136,256

Total amounts of Liquidated and Delinquent Debt turned over to Private Collection Firms

Private Collection Firms	Cases	Total
Beginning Balance July 1, 2017	746,701	\$796,925,714
Cases added during FY 2018	362,763	\$346,686,440
PCF Collections FY 2018	(14,146)	(\$9,773,183)
Court adjustments to cases		(\$18,520,726)
Returns*	<u>(139,745)</u>	<u>(\$139,185,619)</u>
Ending Balance June 30, 2018	955,573	\$976,132,626

* Amounts returned to OJD as uncollectible

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Appendix F

UNASSIGNED ACCOUNTS

2018	Total		Unassigned Accounts Over 90 Days		Statute Exempting From Assignment
	Accounts	Amount	Accounts	Amount	
Unassigned Accounts	786,818	\$1,256,532,895			
Revenue, Department of	66,527	\$380,346,745	33,935	\$197,064,736	
Judicial Department	72,376	\$109,547,234	50,390	\$41,472,005	
Public Employees Retirement System	17,524	\$58,602,470	-	\$0	
Consumer & Business Services, Dept. of	5,682	\$57,321,526	5,653	\$55,618,737	
University of Oregon	3,037	\$12,231,988	1,733	\$7,535,572	ORS 352.138
Western Oregon University	2,693	\$10,490,048	2,315	\$5,355,589	ORS 352.138
Oregon State University	3,509	\$7,256,361	1,572	\$3,227,299	ORS 352.138
Forestry, Department of	205	\$4,340,307	79	\$2,555,934	
Transportation, Department of	6,705	\$3,653,136	168	\$827,099	
Environmental Quality, Department of	1,363	\$2,167,596	1,276	\$1,777,876	
State Accident Insurance Fund	52	\$1,789,460	52	\$1,789,460	ORS 656.753
Justice Department	188	\$1,529,718	23	\$22,696	
Oregon Health Authority	90	\$1,427,203	41	\$221,392	
Construction Contractors Board	785	\$1,057,022	500	\$197,421	
Human Services, Department of	232	\$1,004,567	28	\$201,010	
Labor & Industries, Bureau of	180	\$842,293	180	\$842,293	
Portland State University	1,825	\$764,876	145	\$55,234	ORS 352.138
Eastern Oregon University	464	\$764,403	84	\$147,432	ORS 352.138
Oregon Business Development Department	9	\$479,403	3	\$178,825	
Southern Oregon University	468	\$412,417	-	\$0	ORS 352.138
Chiropractic Examiners, Board of	6	\$272,636	6	\$272,636	
Higher Education Coordinating Commission	16	\$204,091	16	\$204,091	
Oregon Institute of Technology	434	\$201,678	105	\$126,284	ORS 352.138
Oregon Naturopathic Medicine, Board of	12	\$173,555	-	\$0	
Police, Oregon State Department of	23	\$144,243	23	\$144,243	
Agriculture, Department of, & Commodity Comm.	27	\$117,769	3	\$3,140	
Oregon Corrections Enterprises	16	\$106,228	2	\$6,040	ORS 182.460
Accountancy, State Board of	10	\$67,481	10	\$67,481	
Mortuary and Cemetary Board	8	\$67,164	8	\$67,164	
Military Department	57	\$57,412	21	\$22,052	
Speech Lang. Path. And Audiologists, Board of	4	\$43,380	4	\$43,380	
Appraiser Certification And Lic. Board	10	\$43,223	10	\$43,223	ORS 182.460
Dungeness Crab Commission, Oregon	27	\$42,416	17	\$7,181	
Tax Practitioners, State Board of	6	\$39,622	-	\$0	
Public Safety Standards & Training, Dept. of	6	\$30,841	6	\$30,841	
Nursing, Board of	16	\$27,755	-	\$0	
Government Ethics Commission, Oregon	27	\$25,112	26	\$12,112	
Marine Board	11	\$24,934	3	\$5,328	
Blind, Commission for the	4	\$24,404	1	\$19,277	
Administrative Services, Department of	16	\$14,672	2	\$2,022	
Public Utility Commission	8	\$13,573	7	\$1,192	
Liquor Control Commission, Oregon	17	\$13,061	12	\$10,226	
Education, Department of	6	\$12,269	0	\$0	
Aviation, Department of	114	\$11,441	114	\$11,441	
Oregon Medical Board	1	\$9,130	0	\$0	
Oregon Youth Authority	12	\$8,994	3	\$2,507	
Parks & Recreation Department	59	\$7,297	59	\$7,297	
Parole & Post-Prison Supervision, Board of	78	\$7,142	0	\$0	
Lottery Commission, Oregon State	1	\$5,003	0	\$0	
Architect Examiners, Board of	1	\$5,000	1	\$5,000	
Real Estate Agency	6	\$4,795	0	\$0	
Pharmacy, Board of	6	\$3,723	0	\$0	
Massage Therapists, Oregon Board of	2	\$3,250	0	\$0	ORS 182.460
Secretary of State	3	\$2,251	0	\$0	
Landscape Contractors Board	5	\$1,200	0	\$0	
Licensed Social Workers, Board of	2	\$642	2	\$642	
Energy, Department of	1	\$142	0	\$0	
Grand Total	184,972	\$657,866,302	98,638	\$320,205,410	

Appendix G

INDIVIDUAL AGENCY REPORTS

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Marine Board	G-114		

Accountancy, State Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	36	\$783,098
Additions	4	\$120,100
Collections	0	-\$64,412
Accounts Closed	-5	\$0
Write-Off's	-1	-\$16,315
Adjustments	0	\$18,410
Reversals	-2	-\$38,300
Ending Balance	32	\$802,581
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	10	\$67,481
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	10	\$ 67,481
Doubtful Accounts	30	\$ 780,900
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	21	\$684,378
Additions	3	\$115,034
Collections	0	-\$64,312
Accounts Satisfied	-2	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-3	-\$162,241
Accounts Outstanding	19	\$572,859
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	13	\$9,647
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	13	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	2	\$45,100
Penalties and Interest	0	\$3,292
Collection Fees	0	\$3,000
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	2	\$51,392
Net Settlement Received	0	-\$20,100
Ending Balance	2	\$31,292
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$629

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	3	\$162,241
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	3	\$162,241

Agriculture, Department of / Commodity Comm.

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	68	\$596,989
Additions	201	\$1,024,334
Collections	0	-\$1,329,268
Accounts Closed	-158	\$0
Write-Off's	-1	-\$344
Adjustments	0	\$15,708
Reversals	-2	-\$1,453
Ending Balance	108	\$305,966
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	27	\$117,769
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	3	\$ 3,140
Doubtful Accounts	66	\$ 132,209
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	8	\$18,689
Additions	39	\$106,816
Collections	0	-\$31,966
Accounts Satisfied	-14	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-3	-\$4,877
Accounts Outstanding	30	\$88,662
DOR Collection Fees		
Collection Fees Paid by Debtors	19	\$4,795
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	32	\$41,765
Additions	2	\$3,978
Collections	0	-\$1,559
Accounts Satisfied	-1	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-1	-\$624
Accounts Outstanding	32	\$43,560
Private Collections Fees		
Collection Fees Paid by Debtors	19	\$4,795
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$379

Account Due From Current and Former Employees		
Delinquent Amount Due	1	\$73
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	2	\$3,063
Student Loan of a Student Attending School	0	\$0
State Agency Receivables	0	\$0
Federal or Local Government Receivables	4	\$52,408
Hospitalized Debtor	0	\$0
Imprisoned Debtor	0	\$0
Account Less than \$100.00	13	\$503
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	19	\$55,974

Appraiser Certification And Lic. Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	17	\$273,325
Additions	7	\$10,800
Collections	0	-\$31,346
Accounts Closed	-7	\$0
Write-Off's	0	\$0
Adjustments	0	\$6,569
Reversals	0	\$0
Ending Balance	17	\$259,348
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	10	\$43,223
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	10	\$ 43,223
Doubtful Accounts	3	\$ 114,500
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	5	\$221,856
Additions	2	\$8,000
Collections	0	-\$12,771
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-1	-\$1,000
Accounts Outstanding	6	\$216,085
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	5	\$1,830
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	5	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	\$40
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>1</u>	<u>\$40</u>

Architect Examiners, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	9	\$42,888
Additions	0	\$0
Collections	0	\$0
Accounts Closed	0	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	9	\$42,888
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	1	\$5,000
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	1	\$ 5,000
Doubtful Accounts	9	\$ 42,888
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	3	\$13,938
Additions	5	\$23,950
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	8	\$37,888
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Aviation, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	42	\$15,402
Additions	234	\$24,724
Collections	0	-\$9,775
Accounts Closed	-114	\$0
Write-Off's	-2	-\$9,966
Adjustments	0	\$0
Reversals	-21	-\$2,004
Ending Balance	139	\$18,381
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	114	\$11,441
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	114	\$ 11,441
Doubtful Accounts	40	\$ 2,945
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	34	\$4,477
Additions	130	\$13,278
Collections	0	-\$6,821
Accounts Satisfied	-89	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-40	-\$3,994
Accounts Outstanding	35	\$6,940
DOR Collection Fees		
Collection Fees Paid by Debtors	83	\$928
Collection Fees Paid by Originating Agency	6	\$276
Private Collection (ORS 293.231)		
Beginning Balance	2	\$9,961
Additions	0	\$5
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-2	-\$9,966
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	83	\$928
Collection Fees Paid by Originating Agency	6	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	3	\$105

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Psychology, Oregon Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Closed	0	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	-8	-\$40,322
Ending Balance	-8	-\$40,322
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0 \$	-
Doubtful Accounts	0 \$	-
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-3	-\$7,968
Accounts Outstanding	(3)	-\$7,968
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-5	-\$32,354
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Parole & Post-Prison Supervision, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	61	\$7,441
Additions	25	\$2,409
Collections	0	-\$2,445
Accounts Closed	-6	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	80	\$7,405
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	78	\$7,142
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0 \$	-
Doubtful Accounts	2 \$	263
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	2	\$263
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>2</u>	<u>\$263</u>

Blind, Commission for the

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	5	\$31,177
Additions	0	\$0
Collections	0	-\$6,773
Accounts Closed	-1	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	4	\$24,404
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	4	\$24,404
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	1 \$	19,277
Doubtful Accounts	2 \$	20,417

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

Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Accepted Offers of Compromise for the Settlement of Debt

Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Licensed Social Workers, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	3	\$928
Additions	0	\$0
Collections	0	-\$286
Accounts Closed	-1	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	2	\$642
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	2	\$642
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	2	\$642
Doubtful Accounts	2	\$642
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Medical Imaging, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2	\$1,635
Additions	1	\$187
Collections	0	\$0
Accounts Closed	0	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	3	\$1,822
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	2	\$1,635
Additions	1	\$187
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	3	\$1,822
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Labor & Industries, Bureau of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	150	\$4,056,998
Additions	189	\$755,111
Collections	0	-\$252,213
Accounts Closed	-7	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	-25	-\$1,439,762
Ending Balance	307	\$3,120,134
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	180	\$842,293
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	180	\$842,293
Doubtful Accounts	41	\$146,825
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	103	\$2,490,584
Additions	49	\$857,450
Collections	0	-\$250,413
Accounts Satisfied	-7	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-31	-\$936,330
Accounts Outstanding	114	\$2,161,291
DOR Collection Fees		
Collection Fees Paid by Debtors	70	\$40,144
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	13	\$118,350
Collections	0	-\$1,800
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	13	\$116,550
Private Collections Fees		
Collection Fees Paid by Debtors	70	\$40,144
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	8	\$7,637

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Naturopathic Medicine, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions	12	\$184,320
Collections	0	-\$10,765
Accounts Closed	0	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	12	\$173,555
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	12	\$173,555
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Construction Contractors Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	3,219	\$7,847,474
Additions	4,353	\$8,537,217
Collections	0	-\$932,328
Accounts Closed	-1,162	\$0
Write-Off's	-3	-\$195,848
Adjustments	0	-\$358,454
Reversals	-3,219	-\$6,277,979
Ending Balance	3,188	\$8,620,082
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	785	\$1,057,022
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	500	\$197,421
Doubtful Accounts	2290	\$6,383,044
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1,010	\$2,858,439
Additions	1,455	\$3,755,949
Collections	0	-\$158,651
Accounts Satisfied	-91	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-1,473	-\$3,414,228
Accounts Outstanding	901	\$3,041,509
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	792	\$23,107
Private Collection (ORS 293.231)		
Beginning Balance	1,172	\$3,410,220
Additions	1,594	\$4,067,105
Collections	0	-\$18,059
Accounts Satisfied	-103	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-1,172	-\$2,961,242
Accounts Outstanding	1,491	\$4,498,024
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	792	\$2,857
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	522	\$734,300
Penalties and Interest	0	\$21,250
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$2,253
Total Debt	522	\$757,803
Net Settlement Received	0	-\$240,700
Ending Balance	522	\$517,103
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	86	\$38,076

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	7	\$20,670
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	\$2,857
Account Less than \$100.00	0	\$0
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	11	\$23,527

Chief Education Office

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions	2	\$45,604
Collections	0	-\$45,604
Accounts Closed	-2	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	0	\$0
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Chiropractic Examiners, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	4	\$261,780
Additions	2	\$10,856
Collections	0	\$0
Accounts Closed	0	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	6	\$272,636
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	6	\$272,636
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	6	\$ 272,636
Doubtful Accounts	1	\$ 10,000
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Dungeness Crab Commission, Oregon

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	47	\$24,986
Additions	42	\$40,706
Collections	0	-\$21,488
Accounts Closed	-47	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	-\$3,498
Ending Balance	42	\$40,706
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	27	\$42,416
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	17	\$7,181
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$320
Additions	4	\$21,518
Collections	0	-\$21,488
Accounts Satisfied	-2	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-2	-\$55
Accounts Outstanding	1	\$295
DOR Collection Fees		
Collection Fees Paid by Debtors	2	\$3,223
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	2	\$3,223
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	39	\$1,346
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>39</u>	<u>\$1,346</u>

Administrative Services, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	663	\$2,415,129
Additions	6,731	\$59,796,789
Collections	0	-\$56,640,051
Accounts Closed	-6,577	\$0
Write-Off's	-4	-\$13,173
Adjustments	0	-\$775,390
Reversals	-14	-\$857,975
Ending Balance	799	\$3,925,329
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	16	\$14,672
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	2	\$2,022
Doubtful Accounts	33	\$111,644
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	13	\$38,603
Additions	5	\$41,052
Collections	0	-\$3,170
Accounts Satisfied	-6	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-1	-\$2,834
Accounts Outstanding	11	\$73,651
DOR Collection Fees		
Collection Fees Paid by Debtors	3	\$116
Collection Fees Paid by Originating Agency	4	\$212
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	3	\$116
Collection Fees Paid by Originating Agency	4	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	2	\$1,895

Account Due From Current and Former Employees		
Delinquent Amount Due	2	\$2,293
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	8	\$82,421
Litigation, bankruptcy, mediation, etc.	3	\$6,765
Student Loan of a Student Attending School	0	\$0
State Agency Receivables	343	\$3,583,381
Federal or Local Government Receivables	97	\$121,167
Hospitalized Debtor	0	\$0
Imprisoned Debtor	12	\$34,865
Account Less than \$100.00	309	\$8,407
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	772	\$3,837,006

Consumer & Business Services, Dept. of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	6,385	\$134,356,274
Additions	8,428	\$4,826,163
Collections	0	-\$7,328,007
Accounts Closed	-225	\$0
Write-Off's	-47	-\$6,407,146
Adjustments	0	-\$218,725
Reversals	0	-\$176,416
Ending Balance	14,541	\$125,052,143
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	5,682	\$57,321,526
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	5653	\$55,618,737
Doubtful Accounts	6923	\$59,878,104
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1,449	\$49,445,423
Additions	5,299	\$36,974,785
Collections	0	-\$1,059,221
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-1,204	-\$35,120,167
Accounts Outstanding	5,544	\$50,240,820
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$152,145
Private Collection (ORS 293.231)		
Beginning Balance	5	\$9,345
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-5	-\$9,345
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$104,163

Account Due From Current and Former Employees

Delinquent Amount Due	1	\$46
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Exempt Accounts**Statutorily Prohibited or Exempt**

Prohibited by Law ORS 293.231(5)	0	\$0
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Exempt under ORS 293.231(9)

Consensual Security Interest	0	\$0
Court Ordered Judgement	41	\$5,624,970
Litigation, bankruptcy, mediation, etc.	80	\$11,037,470
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	3190	\$125,901
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0

Administratively Exempt

Debtor Hardship	0	\$0
Non-Consensual Lein	3	\$693,957
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 825 or 826 related to a Motor Carrier	0	\$0
Wage Garnishment or Order Prevents	1	\$7,499
Spousal or Child Support	0	\$0
Not Income Producing and No Assets	0	\$0
DAS Approved Exemptions ORS 293.233(1)	0	\$0

Total Exemptions for Fiscal Year 2018

3315	\$17,489,797
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Dentistry, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2	\$11,916
Additions	0	\$0
Collections	0	-\$10,916
Accounts Closed	-2	\$0
Write-Off's	0	\$0
Adjustments	0	-\$1,000
Reversals	0	\$0
Ending Balance	0	\$0
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Environmental Quality, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2,255	\$5,080,504
Additions	526	\$12,116,250
Collections	0	-\$10,167,667
Accounts Closed	-313	\$0
Write-Off's	-59	-\$20,882
Adjustments	0	\$10,609
Reversals	-651	-\$1,734,001
Ending Balance	1,758	\$5,284,813
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	1,363	\$2,167,596
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	1276	\$1,777,876
Doubtful Accounts	1269	\$3,226,979
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	76	\$824,050
Additions	49	\$434,177
Collections	0	-\$48,552
Accounts Satisfied	-6	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-30	-\$636,854
Accounts Outstanding	89	\$572,821
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	40	\$7,861
Private Collection (ORS 293.231)		
Beginning Balance	3	\$58,899
Additions	98	\$126,482
Collections	0	-\$7,999
Accounts Satisfied	-3	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-60	-\$99,453
Accounts Outstanding	38	\$77,929
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	40	\$1,425
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees

Delinquent Amount Due	10	\$7,269
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Exempt Accounts**Statutorily Prohibited or Exempt**

Prohibited by Law ORS 293.231(5)	0	\$0
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Exempt under ORS 293.231(9)

Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	101	\$961,801
Student Loan of a Student Attending School	0	\$0
State Agency Receivables	10	\$58,633
Federal or Local Government Receivables	10	\$145,166
Hospitalized Debtor	0	\$0
Imprisoned Debtor	0	\$0
Account Less than \$100.00	24	\$1,030
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0

Administratively Exempt

Debtor Hardship	0	\$0
Non-Consensual Lein	23	\$732,304
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	92	\$557,967
ORS Ch 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	8	\$9,566
DAS Approved Exemptions ORS 293.233(1)	0	\$0

Total Exemptions for Fiscal Year 2018

	<u>268</u>	<u>\$2,466,467</u>
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Human Services, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	12,555	\$33,690,463
Additions	6,220	\$13,223,072
Collections	0	-\$7,827,763
Accounts Closed	-3,576	\$0
Write-Off's	-1,892	-\$3,243,252
Adjustments	0	-\$1,117,854
Reversals	-1,712	-\$11,871,329
Ending Balance	11,595	\$22,853,337
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	232	\$1,004,567
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	28	\$201,010
Doubtful Accounts	1658	\$4,840,888
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	548	\$1,977,744
Additions	637	\$1,188,386
Collections	0	-\$432,360
Accounts Satisfied	-343	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-167	-\$546,808
Accounts Outstanding	675	\$2,186,962
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	476	\$57,009
Private Collection (ORS 293.231)		
Beginning Balance	208	\$602,419
Additions	103	\$265,503
Collections	0	-\$1,180
Accounts Satisfied	-8	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-162	-\$419,523
Accounts Outstanding	141	\$447,219
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	476	\$234
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	208	\$212,752
State of Oregon Vendor Offset Program	56	\$67,660
State of Oregon Tax Offset Program	1389	\$640,440

Account Due From Current and Former Employees		
Delinquent Amount Due	238	\$330,500
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	638	\$3,692,842
Litigation, bankruptcy, mediation, etc.	42	\$446,760
Student Loan of a Student Attending School	0	\$0
State Agency Receivables	6	\$85,039
Federal or Local Government Receivables	2	\$27,016
Hospitalized Debtor	0	\$0
Imprisoned Debtor	0	\$0
Account Less than \$100.00	2378	\$146,929
Loss of Federal Funds or Federal Program Funds	7480	\$14,816,006
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>10546</u>	<u>\$19,214,592</u>

Corrections, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	2,169	\$2,247,857
Additions	565	\$1,640,848
Collections	0	-\$961,560
Accounts Closed	-40	\$0
Write-Off's	-495	-\$74,749
Adjustments	0	-\$4,827
Reversals	-165	-\$252,049
Ending Balance	2,034	\$2,595,520
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	762	\$1,050,047
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1,532	\$1,905,521
Additions	257	\$837,100
Collections	0	-\$26,006
Accounts Satisfied	-22	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-217	-\$338,402
Accounts Outstanding	1,550	\$2,378,213
DOR Collection Fees		
Collection Fees Paid by Debtors	8	\$729
Collection Fees Paid by Originating Agency	53	\$2,809
Private Collection (ORS 293.231)		
Beginning Balance	8	\$8,099
Additions	5	\$2,166
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-1	-\$951
Accounts Outstanding	12	\$9,314
Private Collections Fees		
Collection Fees Paid by Debtors	8	\$729
Collection Fees Paid by Originating Agency	53	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	33	\$14,296

Account Due From Current and Former Employees		
Delinquent Amount Due	26	\$30,090
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	\$97,605
Federal or Local Government Receivables	3	\$7,665
Hospitalized Debtor	0	\$0
Imprisoned Debtor	2	\$5,500
Account Less than \$100.00	0	\$0
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	464	\$66,725
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	1	\$30,498
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>472</u>	<u>\$207,993</u>

Geology & Mineral Industries, Dept. of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	4	\$79,384
Additions	7	\$239,335
Collections	0	-\$309,331
Accounts Closed	-9	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	2	\$9,388
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0

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

Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Accepted Offers of Compromise for the Settlement of Debt

Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	\$9,388
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>1</u>	<u>\$9,388</u>

Justice, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	468,434	\$367,671,128
Additions	11,762	\$30,615,439
Collections	0	-\$22,907,624
Accounts Closed	-8,643	\$0
Write-Off's	-6,833	-\$16,166,616
Adjustments	0	-\$1,006,046
Reversals	-58,775	-\$11,173,075
Ending Balance	405,945	\$347,033,206
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	188	\$1,529,718
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	23	\$22,696
Doubtful Accounts	386,090	\$332,709,171
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	625	\$434,651
Additions	928	\$544,254
Collections	0	-\$116,734
Accounts Satisfied	-46	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-564	-\$243,990
Accounts Outstanding	943	\$618,181
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	322	\$17,535
Private Collection (ORS 293.231)		
Beginning Balance	2,744	\$3,461,526
Additions	87	\$11,887,767
Collections	0	-\$7,856
Accounts Satisfied	-22	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-2,708	-\$3,489,975
Accounts Outstanding	101	\$11,851,462
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	322	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	1	\$900,000
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	1	\$900,000
Net Settlement Received	0	-\$450,000
Ending Balance	1	\$450,000
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	1779	\$2,435,679
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1275	\$175,072

Account Due From Current and Former Employees

Delinquent Amount Due	3	\$821
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Exempt Accounts**Statutorily Prohibited or Exempt**

Prohibited by Law ORS 293.231(5)	0	\$0
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Exempt under ORS 293.231(9)

Consensual Security Interest	0	\$0
Court Ordered Judgement	62	\$35,876,097
Litigation, bankruptcy, mediation, etc.	0	\$0
Student Loan of a Student Attending School	0	\$0
State Agency Receivables	153	\$288,735
Federal or Local Government Receivables	0	\$0
Hospitalized Debtor	0	\$0
Imprisoned Debtor	15	\$18,298
Account Less than \$100.00	791	\$34,239
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0

Administratively Exempt

Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 825 or 826 related to a Motor Carrier	0	\$0
Wage Garnishment or Order Prevents	0	\$0
Spousal or Child Support	403692	\$296,816,472
Not Income Producing and No Assets	0	\$0
DAS Approved Exemptions ORS 293.233(1)	0	\$0

Total Exemptions for Fiscal Year 2018

	<u>404713</u>	<u>\$333,033,841</u>
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Revenue, Department of

	Number of Accounts	Value of Accounts
Total Reported Liquidated and Delinquent Accounts - All Funds		
Beginning Balance	104,930	\$801,186,203
Additions	161,063	\$495,937,249
Collections	0	-\$239,213,492
Accounts Closed	-114,677	\$0
Write-Off's	-978	-\$1,847,646
Adjustments	0	-\$16,255,683
Reversals	0	-\$191,079,063
Ending Balance	150,338	\$848,727,568
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	66,527	\$380,346,745
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	33,935	\$197,064,736
Doubtful Accounts	70,349	\$32,835,092
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	49,591	\$247,350,756
Additions	33,718	\$118,326,140
Collections	0	-\$15,857,960
Accounts Satisfied	-16,963	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-3,726	-\$41,735,707
Accounts Outstanding	62,620	\$308,083,229
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	103	\$1,920,870
Penalties and Interest	0	\$2,072,201
Collection Fees	0	\$3,920
OtherFees/Charges/Adjustments/Prior Payments	0	-\$564,556
Total Debt	103	\$3,432,435
Net Settlement Received	0	-\$406,128
Ending Balance	103	\$3,026,307
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	142	\$15,024,903
State of Oregon Vendor Offset Program	80	\$217,227
State of Oregon Tax Offset Program	335	\$18,224,540

Account Due From Current and Former Employees		
Delinquent Amount Due	17	\$4,585
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	52	\$493,617
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	1826	\$17,527,887
Student Loan of a Student Attending School	0	\$0
State Agency Receivables	1	\$32
Federal or Local Government Receivables	4	\$1,928
Hospitalized Debtor	1444	\$5,586,742
Imprisoned Debtor	177	\$2,428,578
Account Less than \$100.00	757	\$41,688
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	132	\$1,961,432
Administratively Exempt		
Debtor Hardship	8943	\$68,231,852
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 825 or 826 related to a Motor Carrier	0	\$0
Wage Garnishment or Order Prevents	2309	\$12,665,408
Spousal or Child Support	0	\$0
Not Income Producing and No Assets	0	\$0
DAS Approved Exemptions ORS 293.233(1)	5546	\$51,358,428
Total Exemptions for Fiscal Year 2018	21191	\$160,297,592

Public Safety Standards & Training, Dept. of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	5	\$52,557
Additions	4	\$11,308
Collections	0	-\$5,345
Accounts Closed	0	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	9	\$58,520
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	6	\$30,841
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	6	\$30,841
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	3	\$33,024
Additions	0	\$0
Collections	0	-\$5,345
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	3	\$27,679
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	2	\$773
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	2	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

State Lands, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	12	\$94,044
Additions	10	\$161,565
Collections	0	-\$64,504
Accounts Closed	-14	\$0
Write-Off's	0	\$0
Adjustments	0	-\$55,938
Reversals	0	\$0
Ending Balance	8	\$135,167
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	6	\$122,206
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	2	\$108,216
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	2	\$108,216
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	6	\$26,951
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	6	\$26,951

Veterans' Affairs, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	63	\$683,551
Additions	58	\$850,506
Collections	0	-\$619,109
Accounts Closed	-29	\$0
Write-Off's	-33	-\$181,422
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	59	\$733,526
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	34	\$195,392
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	17	\$472,177
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	42	\$261,349
Imprisoned Debtor	0	\$0
Account Less than \$100.00	0	\$0
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>59</u>	<u>\$733,526</u>

Education, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	12	\$115,984
Additions	7	\$11,531
Collections	0	-\$2,800
Accounts Closed	-1	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	18	\$124,715
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	6	\$12,269
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	5	\$66,793
Additions	2	\$387
Collections	0	-\$2,800
Accounts Satisfied	-1	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-1	-\$1,125
Accounts Outstanding	5	\$63,255
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	4	\$405
Private Collection (ORS 293.231)		
Beginning Balance	7	\$49,191
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	7	\$49,191
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	4	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Employment Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	53,043	\$161,669,557
Additions	24,265	\$62,680,345
Collections	0	-\$41,092,063
Accounts Closed	-26,243	\$0
Write-Off's	-591	-\$4,234,475
Adjustments	0	-\$17,572,217
Reversals	0	\$0
Ending Balance	50,474	\$161,451,147
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	6,814	\$21,795,905
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	8	\$16,069
Additions	4	\$5,279
Collections	0	-\$9,186
Accounts Satisfied	-4	\$0
Forward to PCF	-1	-\$2,547
Returned to Originating Agency	0	\$0
Accounts Outstanding	7	\$9,615
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3,694	\$141,238
Private Collection (ORS 293.231)		
Beginning Balance	1,980	\$5,981,114
Additions	3,844	\$13,568,039
Collections	0	-\$63,688
Accounts Satisfied	-22	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-2,014	-\$6,578,285
Accounts Outstanding	3,788	\$12,907,180
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3,694	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	2083	\$2,313,748
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	3686	\$1,452,290

Account Due From Current and Former Employees		
Delinquent Amount Due	22	\$5,909
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	7864	\$14,555,169
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	193	\$2,715,606
Litigation, bankruptcy, mediation, etc.	10046	\$32,977,494
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	134	\$532,992
Account Less than \$100.00	2668	\$59,992
Loss of Federal Funds or Federal Program Funds	21464	\$78,994,576
Owed By Closed Estate	724	\$6,953,009
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	113	\$203,422
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 825 or 826 related to a Motor Carrier	0	\$0
Wage Garnishment or Order Prevents	42	\$166,968
Spousal or Child Support	0	\$0
Not Income Producing and No Assets	0	\$0
DAS Approved Exemptions ORS 293.233(1)	3431	\$11,375,124
Total Exemptions for Fiscal Year 2018	46679	\$148,534,352

Energy, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions	36	\$205,960
Collections	0	-\$153,663
Accounts Closed	-26	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	10	\$52,297
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	1	\$142
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	15	\$80,464
Collections	0	-\$28,450
Accounts Satisfied	-6	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	9	\$52,014
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	6	\$4,520
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	9	\$52,014
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-9	-\$52,014
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	6	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Employment Relations Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	6	\$2,750
Additions	22	\$10,385
Collections	0	-\$10,860
Accounts Closed	-26	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	2	\$2,275
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	2	\$2,275
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>2</u>	<u>\$2,275</u>

Government Ethics Commission, Oregon

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	11	\$15,450
Additions	67	\$61,057
Collections	0	-\$26,140
Accounts Closed	-10	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	-12	-\$16,180
Ending Balance	56	\$34,187
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	27	\$25,112
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	26	\$12,112
Doubtful Accounts	7	\$5,630
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	1	\$7,840
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	1	\$7,840
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	28	\$1,235
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>28</u>	<u>\$1,235</u>

Engineering & Land Surveying, Board of Examiners for

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	9	\$38,593
Additions	12	\$67,165
Collections	0	-\$38,593
Accounts Closed	-9	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	12	\$67,165
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	7	\$36,255
Additions	5	\$30,910
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	12	\$67,165
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Forestry, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	22	\$2,016
Additions	324	\$26,278,890
Collections	0	\$0
Accounts Closed	0	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	346	\$26,280,906
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	205	\$4,340,307
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	79	\$2,555,934
Doubtful Accounts	79	\$486,435
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	1	\$1,298
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	1	\$1,298
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	56	\$1,374,656
Federal or Local Government Receivables	85	\$20,565,943
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	141	\$21,940,599

Higher Education Coordinating Commission

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	16	\$204,141
Additions	0	\$0
Collections	0	-\$50
Accounts Closed	0	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	16	\$204,091
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	16	\$204,091
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	16	\$204,091
Doubtful Accounts	16	\$204,091
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Housing & Community Services Dept.

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	148	\$1,410,462
Additions	176	\$1,153,381
Collections	0	-\$1,472,317
Accounts Closed	-206	\$0
Write-Off's	0	\$0
Adjustments	0	-\$9,550
Reversals	0	\$0
Ending Balance	118	\$1,081,976
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$12,102
Additions	26	\$11,525
Collections	0	-\$1,500
Accounts Satisfied	-2	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-15	-\$12,552
Accounts Outstanding	9	\$9,575
DOR Collection Fees		
Collection Fees Paid by Debtors	1	\$31
Collection Fees Paid by Originating Agency	3	\$225
Private Collection (ORS 293.231)		
Beginning Balance	6	\$6,075
Additions	3	\$3,002
Collections	0	-\$100
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	9	\$8,977
Private Collections Fees		
Collection Fees Paid by Debtors	1	\$31
Collection Fees Paid by Originating Agency	3	\$23
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	1	\$2,400
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	100	\$1,063,424
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	100	\$1,063,424

Legislative Administration Committee

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	29	\$2,103
Additions	20	\$2,523
Collections	0	-\$3,579
Accounts Closed	-36	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	13	\$1,047
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$555
Additions	0	\$0
Collections	0	-\$5
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	1	\$550
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	12	\$497
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>12</u>	<u>\$497</u>

Landscape Contractors Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	613	\$653,797
Additions	68	\$72,725
Collections	0	-\$19,888
Accounts Closed	-26	\$0
Write-Off's	-12	-\$6,946
Adjustments	0	-\$157
Reversals	-72	-\$88,252
Ending Balance	571	\$611,279
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	5	\$1,200
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	554	\$592,941
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	3	\$2,444
Additions	0	\$0
Collections	0	-\$814
Accounts Satisfied	-1	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	-\$157
Accounts Outstanding	2	\$1,473
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1	\$137
Private Collection (ORS 293.231)		
Beginning Balance	600	\$644,403
Additions	62	\$70,725
Collections	0	-\$12,925
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-98	-\$93,597
Accounts Outstanding	564	\$608,606
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Legislative Counsel Committee

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1	\$115
Additions	0	\$0
Collections	0	\$0
Accounts Closed	0	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	1	\$115
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$115
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	1	\$115
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Lottery Commission, Oregon State

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	21	\$55,843
Additions	15	\$87,310
Collections	0	-\$20,230
Accounts Closed	-16	\$0
Write-Off's	-4	-\$20,854
Adjustments	0	-\$4,765
Reversals	0	\$0
Ending Balance	16	\$97,304
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	1	\$5,003
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	12	\$63,983
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	13	\$40,365
Additions	10	\$43,280
Collections	0	-\$4,969
Accounts Satisfied	-5	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-7	-\$33,948
Accounts Outstanding	11	\$44,728
DOR Collection Fees		
Collection Fees Paid by Debtors	7	\$745
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	3	\$10,312
Additions	4	\$31,160
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-4	-\$20,854
Accounts Outstanding	3	\$20,618
Private Collections Fees		
Collection Fees Paid by Debtors	7	\$745
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	4	\$781

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	1	\$26,955
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>1</u>	<u>\$26,955</u>

Oregon Medical Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	14	\$263,357
Additions	11	\$35,986
Collections	0	-\$16,389
Accounts Closed	-11	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	14	\$282,954
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	1	\$9,130
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	7	\$40,054
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	4	\$49,690
Additions	4	\$48,862
Collections	0	-\$4,619
Accounts Satisfied	-3	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	5	\$93,933
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3	\$693
Private Collection (ORS 293.231)		
Beginning Balance	6	\$40,054
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	6	\$40,054
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$1,116

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	2	\$139,836
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>2</u>	<u>\$139,836</u>

Massage Therapists, Oregon Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	148	\$695,262
Additions	58	\$140,212
Collections	0	-\$94,669
Accounts Closed	-57	\$0
Write-Off's	-1	-\$9,500
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	148	\$731,305
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	2	\$3,250
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	3	\$23,000
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	57	\$224,510
Additions	100	\$534,273
Collections	0	-\$30,773
Accounts Satisfied	-13	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	144	\$728,010
DOR Collection Fees		
Collection Fees Paid by Debtors	18	\$2,130
Collection Fees Paid by Originating Agency	17	\$1,695
Private Collection (ORS 293.231)		
Beginning Balance	85	\$462,266
Additions	0	\$0
Collections	0	-\$400
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-85	-\$461,866
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	18	\$2,130
Collection Fees Paid by Originating Agency	17	\$120
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	11	\$5,876

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Mental Health Regulatory Agency

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	17	\$68,990
Additions	10	\$106,251
Collections	0	-\$11,980
Accounts Closed	-9	\$0
Write-Off's	0	\$0
Adjustments	0	-\$5,446
Reversals	-1	-\$400
Ending Balance	17	\$157,415
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	13	\$26,479
Additions	5	\$49,297
Collections	0	-\$11,980
Accounts Satisfied	-5	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-4	-\$5,446
Accounts Outstanding	9	\$58,350
DOR Collection Fees		
Collection Fees Paid by Debtors	14	\$1,792
Collection Fees Paid by Originating Agency	1	\$5
Private Collection (ORS 293.231)		
Beginning Balance	4	\$42,511
Additions	5	\$56,954
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-1	-\$400
Accounts Outstanding	8	\$99,065
Private Collections Fees		
Collection Fees Paid by Debtors	14	\$1,792
Collection Fees Paid by Originating Agency	1	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Military Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	181	\$1,763,419
Additions	1,205	\$85,204,928
Collections	0	-\$67,041,252
Accounts Closed	-1,156	\$0
Write-Off's	0	\$0
Adjustments	0	-\$6,575,256
Reversals	-3	-\$6,098
Ending Balance	227	\$13,345,741

Unassigned Accounts/Doubtful Accounts

Total Unassigned, Non-Exempt Accounts	57	\$57,412
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	21	\$22,052
Doubtful Accounts	1	\$2,500

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

Beginning Balance	8	\$9,356
Additions	13	\$11,603
Collections	0	-\$8,182
Accounts Satisfied	-8	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	13	\$12,777

DOR Collection Fees

Collection Fees Paid by Debtors	7	\$388
Collection Fees Paid by Originating Agency	6	\$639

Private Collection (ORS 293.231)

Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0

Private Collections Fees

Collection Fees Paid by Debtors	7	\$388
Collection Fees Paid by Originating Agency	6	\$0

Accepted Offers of Compromise for the Settlement of Debt

Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0

Collections on Accounts Due to Offset

Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	5	\$2,621
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	19	\$1,808,715
Federal or Local Government Receivables	138	\$11,466,836
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	157	\$13,275,551

Mortuary and Cemetery Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	10	\$138,560
Additions	0	\$0
Collections	0	-\$1,500
Accounts Closed	0	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	10	\$137,060
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	8	\$67,164
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	8	\$67,164
Doubtful Accounts	8	\$67,164
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	2	\$71,396
Additions	0	\$0
Collections	0	-\$1,500
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	2	\$69,896
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	2	\$297
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	2	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Optometry, Oregon Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1	\$11,999
Additions	0	\$0
Collections	0	\$0
Accounts Closed	0	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	1	\$11,999
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	1	\$11,999
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	1	\$11,999
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	1	\$11,999
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Oregon Business Development Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	36	\$2,175,869
Additions	8	\$715,657
Collections	0	-\$498,122
Accounts Closed	-14	\$0
Write-Off's	0	\$0
Adjustments	0	-\$13,300
Reversals	0	\$0
Ending Balance	30	\$2,380,104
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	9	\$479,403
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	3	\$178,825
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	2	\$146,588
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-2	-\$146,588
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	19	\$1,677,399
Court Ordered Judgement	1	\$84,000
Litigation, bankruptcy, mediation, etc.	1	\$139,302
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>21</u>	<u>\$1,900,701</u>

Oregon Corrections Enterprises

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	32	\$31,526
Additions	110	\$519,770
Collections	0	-\$351,210
Accounts Closed	-57	\$0
Write-Off's	-4	-\$1,198
Adjustments	0	-\$9,906
Reversals	-35	-\$35,396
Ending Balance	46	\$153,586
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	16	\$106,228
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	2	\$6,040
Doubtful Accounts	1	\$1,379
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	13	\$40,422
Federal or Local Government Receivables	9	\$6,632
Hospitalized Debtor	0	\$0
Imprisoned Debtor	0	\$0
Account Less than \$100.00	8	\$304
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	30	\$47,358

Transportation, Department of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	7,949	\$11,864,225
Additions	3,146	\$6,468,939
Collections	0	-\$4,111,833
Accounts Closed	-2,472	\$0
Write-Off's	-746	-\$756,236
Adjustments	0	-\$365,253
Reversals	0	\$0
Ending Balance	7,877	\$13,099,842
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	6,705	\$3,653,136
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	168	\$827,099
Doubtful Accounts	470	\$1,317,261
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	74	\$658,622
Additions	75	\$609,068
Collections	0	-\$8,718
Accounts Satisfied	-4	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-19	-\$184,416
Accounts Outstanding	126	\$1,074,556
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	13	\$939
Private Collection (ORS 293.231)		
Beginning Balance	579	\$3,092,346
Additions	252	\$704,515
Collections	0	-\$27,572
Accounts Satisfied	-41	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-165	-\$166,742
Accounts Outstanding	625	\$3,602,547
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	13	\$596
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	34	\$9,345

Account Due From Current and Former Employees		
Delinquent Amount Due	12	\$3,332
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	49	\$1,445,882
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	53	\$919
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	1	\$39,190
Secured by Bond	102	\$799,858
Payment on Multiple Accounts within 1-year	1	\$15,003
ORS Ch 825 or 826 related to a Motor Carrier	56	\$174,398
Wage Garnishment or Order Prevents	0	\$0
Spousal or Child Support	0	\$0
Not Income Producing and No Assets	35	\$345,087
DAS Approved Exemptions ORS 293.233(1)	124	\$1,949,266
Total Exemptions for Fiscal Year 2018	421	\$4,769,603

Fish and Wildlife, Dept. of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	12	\$5,596
Additions	9	\$16,983
Collections	0	-\$1,070
Accounts Closed	-5	\$0
Write-Off's	0	\$0
Adjustments	0	-\$2,345
Reversals	0	\$0
Ending Balance	16	\$19,164
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	2	\$2,366
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	3	\$286
Additions	10	\$16,983
Collections	0	-\$1,070
Accounts Satisfied	-3	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-3	-\$1,974
Accounts Outstanding	7	\$14,225
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3	\$160
Private Collection (ORS 293.231)		
Beginning Balance	8	\$4,852
Additions	1	\$87
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	9	\$4,939
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Oregon Health Authority

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	3,617	\$13,964,939
Additions	9,012	\$31,118,888
Collections	0	-\$26,612,020
Accounts Closed	-2,121	\$0
Write-Off's	-332	-\$549,583
Adjustments	0	-\$130,663
Reversals	-3,868	-\$6,059,463
Ending Balance	6,308	\$11,732,098
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	90	\$1,427,203
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	41	\$221,392
Doubtful Accounts	298	\$910,850
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	434	\$590,481
Additions	416	\$442,719
Collections	0	-\$156,716
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	850	\$876,484
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	289	\$23,659
Private Collection (ORS 293.231)		
Beginning Balance	73	\$81,186
Additions	40	\$29,941
Collections	0	-\$1,250
Accounts Satisfied	-35	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-20	-\$30,878
Accounts Outstanding	58	\$78,999
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	289	\$248
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	13	\$13,141
State of Oregon Vendor Offset Program	4	\$4,179
State of Oregon Tax Offset Program	122	\$48,773

Account Due From Current and Former Employees		
Delinquent Amount Due	53	\$57,647
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	114	\$1,101,678
Litigation, bankruptcy, mediation, etc.	196	\$1,892,759
Student Loan of a Student Attending School	0	\$0
State Agency Receivables	8	\$190,852
Federal or Local Government Receivables	97	\$1,284,164
Hospitalized Debtor	3623	\$959,070
Imprisoned Debtor	0	\$0
Account Less than \$100.00	419	\$25,804
Loss of Federal Funds or Federal Program Funds	1318	\$2,164,588
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	5775	\$7,618,915

Judicial Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1,499,617	\$1,662,809,765
Additions	730,667	\$805,834,488
Collections	0	-\$55,412,941
Accounts Closed	-72,310	\$0
Write-Off's	-4,397	-\$4,684,311
Adjustments	0	-\$63,956,053
Reversals	-633,621	-\$591,970,449
Ending Balance	1,519,956	\$1,752,620,499
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	72,376	\$109,547,234
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	50,390	\$41,472,005
Doubtful Accounts	1,284,971	\$1,481,665,370
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	180,046	\$224,133,445
Additions	268,416	\$242,431,961
Collections	0	-\$26,938,291
Accounts Satisfied	-42,453	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-217,756	-\$186,490,859
Accounts Outstanding	188,253	\$253,136,256
DOR Collection Fees		
Collection Fees Paid by Debtors	81,790	\$4,391,446
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	746,701	\$796,925,715
Additions	842,892	\$620,031,959
Collections	0	-\$9,773,183
Accounts Satisfied	-14,146	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-619,874	-\$431,051,865
Accounts Outstanding	955,573	\$976,132,626
Private Collections Fees		
Collection Fees Paid by Debtors	81,790	\$4,391,446
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	8594	\$2,253,275

Account Due From Current and Former Employees

Delinquent Amount Due	1	\$1,230
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Exempt Accounts**Statutorily Prohibited or Exempt**

Prohibited by Law ORS 293.231(5)	245300	\$210,967,625
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Exempt under ORS 293.231(9)

Consensual Security Interest	0	\$0
Court Ordered Judgement	2764	\$33,209,586
Litigation, bankruptcy, mediation, etc.	5699	\$4,232,746
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	22109	\$100,817,166
Account Less than \$100.00	0	\$0
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0

Administratively Exempt

Debtor Hardship	27882	\$64,577,260
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0

Total Exemptions for Fiscal Year 2018

	<u>303754</u>	<u>\$413,804,383</u>
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Liquor Control Commission, Oregon

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	14	\$5,985
Additions	92	\$12,806
Collections	0	-\$5,001
Accounts Closed	-62	\$0
Write-Off's	-4	-\$58
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	40	\$13,732
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	17	\$13,061
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	12	\$10,226
Doubtful Accounts	3	\$666
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	23	\$671
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>23</u>	<u>\$671</u>

Parks & Recreation Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	153	\$70,628
Additions	45	\$20,400
Collections	0	-\$19,925
Accounts Closed	-8	\$0
Write-Off's	0	\$0
Adjustments	0	-\$39,420
Reversals	0	\$0
Ending Balance	190	\$31,683
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	59	\$7,297
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	59	\$7,297
Doubtful Accounts	4	\$1,075
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	31	\$7,649
Additions	29	\$10,638
Collections	0	-\$4,123
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-21	-\$7,149
Accounts Outstanding	39	\$7,015
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	11	\$618
Private Collection (ORS 293.231)		
Beginning Balance	101	\$15,226
Additions	0	\$0
Collections	0	-\$50
Accounts Satisfied	-2	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-11	-\$685
Accounts Outstanding	88	\$14,491
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	11	\$12
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	16	\$2,252
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	\$2,880
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>4</u>	<u>\$2,880</u>

Nursing, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	23	\$44,562
Additions	14	\$31,975
Collections	0	-\$44,407
Accounts Closed	-17	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	20	\$32,130
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	16	\$27,755
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	1	\$5,000
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	10	\$31,475
Additions	1	\$1,219
Collections	0	-\$2,669
Accounts Satisfied	-2	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-8	-\$29,475
Accounts Outstanding	1	\$550
DOR Collection Fees		
Collection Fees Paid by Debtors	2	\$206
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	3	\$3,825
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	3	\$3,825
Private Collections Fees		
Collection Fees Paid by Debtors	2	\$206
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Marine Board

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	87	\$3,510
Additions	54	\$207,772
Collections	0	-\$7,152
Accounts Closed	-42	\$0
Write-Off's	-73	-\$2,255
Adjustments	0	\$0
Reversals	-2	-\$476
Ending Balance	24	\$201,399
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	11	\$24,934
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	3	\$5,328
Doubtful Accounts	1	\$2,435
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	17	\$179,768
Collections	0	-\$3,303
Accounts Satisfied	-4	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	13	\$176,465
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	5	\$496
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	5	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Police, Department of State

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	74	\$1,551,239
Additions	14	\$144,103
Collections	0	-\$1,479,749
Accounts Closed	-28	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	-6	-\$6,000
Ending Balance	54	\$209,593

Unassigned Accounts/Doubtful Accounts

Total Unassigned, Non-Exempt Accounts	23	\$144,243
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	23	\$144,243
Doubtful Accounts	6	\$6,258

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

Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0

DOR Collection Fees

Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	23	\$55,095
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-6	-\$6,000
Accounts Outstanding	17	\$49,095

Private Collections Fees

Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Accepted Offers of Compromise for the Settlement of Debt

Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0

Collections on Accounts Due to Offset

Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	8	\$6,392
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	3	\$14,882
Federal or Local Government Receivables	1	\$903
Hospitalized Debtor	0	\$0
Imprisoned Debtor	0	\$0
Account Less than \$100.00	10	\$470
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	14	\$16,255

Treasury, Oregon State

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions	2	\$2,372
Collections	0	-\$2,372
Accounts Closed	-2	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	0	\$0
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Oregon Youth Authority

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	19	\$28,039
Additions	17	\$19,223
Collections	0	-\$18,379
Accounts Closed	-16	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	20	\$28,883
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	12	\$8,994
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	3	\$2,507
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	4	\$6,765
Additions	3	\$455
Collections	0	-\$774
Accounts Satisfied	-4	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-2	-\$606
Accounts Outstanding	1	\$5,840
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	4	\$101
Private Collection (ORS 293.231)		
Beginning Balance	4	\$12,862
Additions	3	\$670
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	7	\$13,532
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	4	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	13	\$9,081
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Patient Safety Commission, Oregon

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions	378	\$622,850
Collections	0	-\$618,175
Accounts Closed	-378	\$0
Write-Off's	0	\$0
Adjustments	0	-\$4,675
Reversals	0	\$0
Ending Balance	0	\$0
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Public Employees Retirement System

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	21,203	\$53,054,752
Additions	3,440	\$7,495,857
Collections	0	-\$23,512,584
Accounts Closed	-4,965	\$0
Write-Off's	-242	-\$360,999
Adjustments	0	\$25,248,717
Reversals	-26	-\$164,718
Ending Balance	19,410	\$61,761,025
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	17,524	\$58,602,470
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	2487	\$10,590,804
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	174	\$1,122,583
Additions	42	\$361,604
Collections	0	-\$231,285
Accounts Satisfied	-26	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-59	-\$394,055
Accounts Outstanding	131	\$858,847
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	42	\$35,535
Private Collection (ORS 293.231)		
Beginning Balance	1,603	\$5,645,913
Additions	77	\$263,259
Collections	0	-\$38,907
Accounts Satisfied	-21	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-1,614	-\$5,670,416
Accounts Outstanding	45	\$199,849
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	42	\$7,767
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	19	\$7,139

Account Due From Current and Former Employees

Delinquent Amount Due	0	\$0
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Exempt Accounts**Statutorily Prohibited or Exempt**

Prohibited by Law ORS 293.231(5)	0	\$0
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Exempt under ORS 293.231(9)

Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	30	\$139,066
Student Loan of a Student Attending School	0	\$0
State Agency Receivables	299	\$1,463,467
Federal or Local Government Receivables	140	\$444,310
Hospitalized Debtor	0	\$0
Imprisoned Debtor	0	\$0
Account Less than \$100.00	1241	\$53,017
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0

Administratively Exempt

Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0

Total Exemptions for Fiscal Year 2018

1710	\$2,099,860
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Pharmacy, Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	7	\$12,228
Additions	17	\$7,140
Collections	0	-\$14,438
Accounts Closed	-15	\$0
Write-Off's	-1	-\$740
Adjustments	0	\$7,500
Reversals	0	-\$7,500
Ending Balance	8	\$4,190
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	6	\$3,723
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$609
Additions	3	\$335
Collections	0	-\$477
Accounts Satisfied	-1	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	3	\$467
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3	\$88
Private Collection (ORS 293.231)		
Beginning Balance	1	\$740
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-1	-\$740
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$147

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Public Utility Commission

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	55	\$13,593
Additions	61	\$63,790
Collections	0	-\$43,664
Accounts Closed	-50	\$0
Write-Off's	-2	-\$170
Adjustments	0	-\$10,588
Reversals	0	\$0
Ending Balance	64	\$22,961
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	8	\$13,573
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	7	\$1,192
Doubtful Accounts	53	\$9,137
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	43	\$10,621
Additions	19	\$3,374
Collections	0	-\$669
Accounts Satisfied	-4	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-32	-\$9,328
Accounts Outstanding	26	\$3,998
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	4	\$120
Private Collection (ORS 293.231)		
Beginning Balance	2	\$959
Additions	27	\$4,407
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-1	-\$118
Accounts Outstanding	28	\$5,248
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	4	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	2	\$140
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>2</u>	<u>\$140</u>

Real Estate Agency

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	19	\$186,457
Additions	38	\$40,080
Collections	0	-\$34,129
Accounts Closed	-35	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	22	\$192,408
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	6	\$4,795
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	11	\$151,900
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	24	\$214,274
Collections	0	-\$26,636
Accounts Satisfied	-7	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-1	-\$25
Accounts Outstanding	16	\$187,613
DOR Collection Fees		
Collection Fees Paid by Debtors	12	\$4,667
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	9	\$66,936
Additions	0	\$0
Collections	0	-\$308
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-9	-\$66,628
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	12	\$4,667
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	1	\$12,200
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	1	\$12,200
Net Settlement Received	0	-\$10,200
Ending Balance	1	\$2,000
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

State Accident Insurance Fund

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	31	\$753,526
Additions	303	\$1,410,377
Collections	0	-\$19,333
Accounts Closed	-90	\$0
Write-Off's	-192	-\$355,110
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	52	\$1,789,460
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	52	\$1,789,460
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	52	\$1,789,460
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$19,333

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Secretary of State

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	180	\$178,144
Additions	38	\$46,801
Collections	0	-\$58,464
Accounts Closed	-138	\$0
Write-Off's	0	\$0
Adjustments	0	-\$200
Reversals	0	\$0
Ending Balance	80	\$166,281
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	3	\$2,251
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	43	\$99,430
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	58	\$123,865
Additions	11	\$2,087
Collections	0	-\$10,477
Accounts Satisfied	-32	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-1	-\$400
Accounts Outstanding	36	\$115,075
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	32	\$1,615
Private Collection (ORS 293.231)		
Beginning Balance	9	\$4,790
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	9	\$4,790
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	32	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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	14	\$22,752
Federal or Local Government Receivables	13	\$21,044
Hospitalized Debtor	0	\$0
Imprisoned Debtor	0	\$0
Account Less than \$100.00	5	\$369
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>32</u>	<u>\$44,165</u>

Speech-Language Pathology and Audiology, Board of Examiners for

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1	\$2,000
Additions	4	\$48,600
Collections	0	\$0
Accounts Closed	0	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	5	\$50,600
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	4	\$43,380
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	4	\$43,380
Doubtful Accounts	4	\$43,380
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	1	\$7,220
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>1</u>	<u>\$7,220</u>

Utility Notification Center, Oregon

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	0	\$0
Additions	1	\$326
Collections	0	\$0
Accounts Closed	0	\$0
Write-Off's	-1	-\$326
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	0	\$0
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	#REF!	#REF!
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Tax Practitioners, State Board of

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	27	\$1,064,506
Additions	5	\$70,588
Collections	0	-\$68,982
Accounts Closed	-7	\$0
Write-Off's	0	\$0
Adjustments	0	\$0
Reversals	0	\$0
Ending Balance	25	\$1,066,112
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	6	\$39,622
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	5	\$550,393
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	15	\$776,721
Additions	2	\$49,047
Collections	0	-\$35,786
Accounts Satisfied	-2	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	15	\$789,982
DOR Collection Fees		
Collection Fees Paid by Debtors	7	\$5,390
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Additions	4	\$236,508
Collections	0	\$0
Accounts Satisfied	0	\$0
Return to DOR	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	4	\$236,508
Private Collections Fees		
Collection Fees Paid by Debtors	7	\$5,390
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	0	\$0

Water Resources Department

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	94	\$33,737
Additions	26	\$7,800
Collections	0	-\$3,534
Accounts Closed	-13	\$0
Write-Off's	-82	-\$23,734
Adjustments	0	-\$300
Reversals	0	\$0
Ending Balance	25	\$13,969

Unassigned Accounts/Doubtful Accounts

Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	25	\$13,969

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

Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0

DOR Collection Fees

Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Private Collection (ORS 293.231)

Beginning Balance	94	\$33,737
Additions	26	\$7,800
Collections	0	-\$3,534
Accounts Satisfied	-12	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-83	-\$24,034
Accounts Outstanding	25	\$13,969

Private Collections Fees

Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Accepted Offers of Compromise for the Settlement of Debt

Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0

Collections on Accounts Due to Offset

Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Eastern Oregon University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1,862	\$2,838,124
Additions	768	\$4,655,046
Collections	0	-\$4,356,875
Accounts Closed	-352	\$0
Write-Off's	-370	-\$292,532
Adjustments	0	\$105
Reversals	-85	-\$157,168
Ending Balance	1,823	\$2,686,700
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	464	\$764,403
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	84	\$147,432
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	522	\$881,191
Additions	443	\$742,857
Collections	0	-\$316,127
Accounts Satisfied	-235	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-236	-\$358,673
Accounts Outstanding	494	\$949,248
DOR Collection Fees		
Collection Fees Paid by Debtors	260	\$49,146
Collection Fees Paid by Originating Agency	0	\$1,559
Private Collection (ORS 293.231)		
Beginning Balance	753	\$1,138,945
Additions	531	\$893,390
Collections	0	-\$121,779
Accounts Satisfied	-62	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-624	-\$963,140
Accounts Outstanding	598	\$947,416
Private Collections Fees		
Collection Fees Paid by Debtors	260	\$49,146
Collection Fees Paid by Originating Agency	0	\$478
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	67	\$92,236

Account Due From Current and Former Employees		
Delinquent Amount Due	15	\$8,687
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	10	\$12,169
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	\$2,000
Account Less than \$100.00	256	\$11,464
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>267</u>	<u>\$25,633</u>

Oregon Health and Science University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	118,332	\$58,145,695
Additions	24,138	\$26,140,871
Collections	0	-\$5,189,590
Accounts Closed	-15,330	\$0
Write-Off's	-524	-\$791,643
Adjustments	0	-\$18,512,041
Reversals	0	\$0
Ending Balance	126,616	\$59,793,292
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	0	\$0
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	32091	\$15,102,878
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	78,456	\$32,480,508
Additions	8,617	\$12,154,610
Collections	0	-\$3,683,301
Accounts Satisfied	-12,370	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-8,685	-\$10,753,209
Accounts Outstanding	66,018	\$30,198,608
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	12,370	\$812,213
Private Collection (ORS 293.231)		
Beginning Balance	39,760	\$25,243,379
Additions	29,550	\$14,408,068
Collections	0	-\$1,298,698
Accounts Satisfied	-3,568	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-5,144	-\$8,758,065
Accounts Outstanding	60,598	\$29,594,684
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	12,370	\$434,824
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	433	\$203,561

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Oregon Institute of Technology

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1,264	\$1,473,752
Additions	4,659	\$5,012,172
Collections	0	-\$4,049,708
Accounts Closed	-4,317	\$0
Write-Off's	-356	-\$385,240
Adjustments	0	-\$564,512
Reversals	0	\$0
Ending Balance	1,250	\$1,486,464
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	434	\$201,678
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	105	\$126,284
Doubtful Accounts	37	\$55,537
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Additions	0	\$0
Collections	0	\$0
Accounts Satisfied	0	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	0	\$0
Accounts Outstanding	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	281	\$375,622
Additions	293	\$523,094
Collections	0	-\$58,851
Accounts Satisfied	-61	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-24	-\$68,568
Accounts Outstanding	489	\$771,297
Private Collections Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$17,301
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	30	\$51,498

Account Due From Current and Former Employees		
Delinquent Amount Due	3	\$1,307
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	37	\$49,779
Student Loan of a Student Attending School	0	\$0
State Agency Receivables	0	\$0
Federal or Local Government Receivables	25	\$455,951
Hospitalized Debtor	0	\$0
Imprisoned Debtor	0	\$0
Account Less than \$100.00	265	\$7,759
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	327	\$513,489

Oregon State University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	5,851	\$14,560,721
Additions	7,069	\$9,913,425
Collections	0	-\$6,675,198
Accounts Closed	-4,609	\$0
Write-Off's	-1,622	-\$2,905,092
Adjustments	0	\$110,652
Reversals	-95	-\$173,601
Ending Balance	6,594	\$14,830,907
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	3,509	\$7,256,361
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	1572	\$3,227,299
Doubtful Accounts	639	\$1,703,568
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	2,401	\$5,204,615
Additions	1,155	\$4,841,013
Collections	0	-\$1,979,279
Accounts Satisfied	-650	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-1,238	-\$2,979,137
Accounts Outstanding	1,668	\$5,087,212
DOR Collection Fees		
Collection Fees Paid by Debtors	5,413	\$371,238
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	1,037	\$3,111,041
Additions	979	\$3,819,610
Collections	0	-\$1,158,105
Accounts Satisfied	-277	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-975	-\$3,383,462
Accounts Outstanding	764	\$2,389,084
Private Collections Fees		
Collection Fees Paid by Debtors	5,413	\$371,238
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	77	\$214,294
Penalties and Interest	0	\$66,879
Collection Fees	0	\$38,771
Other Fees/Charges/Adjustments/Prior Payments	0	\$49,120
Total Debt	77	\$369,064
Net Settlement Received	0	-\$214,136
Ending Balance	77	\$154,928
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	3635	\$748,971

Account Due From Current and Former Employees		
Delinquent Amount Due	40	\$61,428
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	33	\$64,640
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	600	\$33,190
Loss of Federal Funds or Federal Program Funds	20	\$421
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	653	\$98,251

Portland State University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	6,637	\$16,107,953
Additions	2,342	\$5,020,235
Collections	0	-\$1,485,597
Accounts Closed	-5	\$0
Write-Off's	-1,679	-\$1,666,403
Adjustments	0	\$0
Reversals	-908	-\$3,758,367
Ending Balance	6,387	\$14,217,821
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	1,825	\$764,876
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	145	\$55,234
Doubtful Accounts	723	\$389,426
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	682	\$541,701
Additions	550	\$81,114
Collections	0	-\$117,825
Accounts Satisfied	-756	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-1	-\$313
Accounts Outstanding	475	\$504,677
DOR Collection Fees		
Collection Fees Paid by Debtors	1,231	\$17,673
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	5,173	\$15,167,071
Additions	1,792	\$1,276,584
Collections	0	-\$118,892
Accounts Satisfied	-2,254	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-877	-\$3,652,215
Accounts Outstanding	3,834	\$12,672,548
Private Collections Fees		
Collection Fees Paid by Debtors	1,231	\$17,673
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	569	\$164,772
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	569	\$164,772
Net Settlement Received	0	\$0
Ending Balance	569	\$164,772
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	4735	\$654,418

Account Due From Current and Former Employees		
Delinquent Amount Due	330	\$732,882
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	137	\$195,259
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	32	\$77,301
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	84	\$3,160
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>253</u>	<u>\$275,720</u>

University of Oregon

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	4,777	\$18,500,561
Additions	1,383	\$5,662,244
Collections	0	-\$2,745,004
Accounts Closed	-852	\$0
Write-Off's	-354	-\$995,962
Adjustments	0	-\$129,361
Reversals	0	\$0
Ending Balance	4,954	\$20,292,478
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	3,037	\$12,231,988
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	1,733	\$7,535,572
Doubtful Accounts	2,547	\$11,232,929
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	295	\$1,469,263
Additions	400	\$2,081,706
Collections	0	-\$136,894
Accounts Satisfied	-43	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-253	-\$1,072,708
Accounts Outstanding	399	\$2,341,367
DOR Collection Fees		
Collection Fees Paid by Debtors	169	\$24,576
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	1,604	\$7,266,004
Additions	1,437	\$5,615,758
Collections	0	-\$1,016,314
Accounts Satisfied	-267	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-1,461	-\$6,497,977
Accounts Outstanding	1,313	\$5,367,471
Private Collections Fees		
Collection Fees Paid by Debtors	169	\$24,576
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	27	\$169,698
Penalties and Interest	0	\$72,760
Collection Fees	0	\$18,519
Other Fees/Charges/Adjustments/Prior Payments	0	\$130
Total Debt	27	\$261,107
Net Settlement Received	0	-\$131,655
Ending Balance	27	\$129,452
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	803	\$262,966

Account Due From Current and Former Employees

Delinquent Amount Due	35	\$91,823
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Exempt Accounts**Statutorily Prohibited or Exempt**

Prohibited by Law ORS 293.231(5)	0	\$0
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Exempt under ORS 293.231(9)

Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	29	\$341,426
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	2	\$2,608
Account Less than \$100.00	174	\$7,618
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0

Administratively Exempt

Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0

Total Exemptions for Fiscal Year 2018

	205	\$351,652
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Southern Oregon University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	1,409	\$5,311,002
Additions	776	\$1,869,541
Collections	0	-\$397,222
Accounts Closed	-77	\$0
Write-Off's	-231	-\$793,636
Adjustments	0	-\$19,979
Reversals	-312	-\$178,422
Ending Balance	1,565	\$5,791,284
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	468	\$412,417
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	217	\$651,973
Additions	143	\$538,809
Collections	0	-\$117,504
Accounts Satisfied	-63	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-20	-\$19,120
Accounts Outstanding	277	\$1,054,158
DOR Collection Fees		
Collection Fees Paid by Debtors	19	\$9,424
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	713	\$4,488,611
Additions	718	\$1,330,732
Collections	0	-\$279,718
Accounts Satisfied	-187	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-424	-\$1,214,916
Accounts Outstanding	820	\$4,324,709
Private Collections Fees		
Collection Fees Paid by Debtors	19	\$9,424
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
OtherFees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	19	\$118,680

Account Due From Current and Former Employees		
Delinquent Amount Due	0	\$0
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
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
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	<u>0</u>	<u>\$0</u>

Western Oregon University

Total Reported Liquidated and Delinquent Accounts - All Funds	Number of Accounts	Value of Accounts
Beginning Balance	7,233	\$22,974,504
Additions	1,053	\$6,603,843
Collections	0	-\$3,810,696
Accounts Closed	-2,557	\$0
Write-Off's	-12	-\$83,548
Adjustments	0	\$21,238
Reversals	0	\$0
Ending Balance	5,717	\$25,705,341
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-Exempt Accounts	2,693	\$10,490,048
Unassigned, Non-exemt Accounts with no Payment in over 90 Days	2,315	\$5,355,589
Doubtful Accounts	1,643	\$10,506,144
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	2,087	\$10,400,785
Additions	1,396	\$5,035,334
Collections	0	-\$1,254,690
Accounts Satisfied	-733	\$0
Forward to PCF	0	\$0
Returned to Originating Agency	-1,539	-\$7,385,104
Accounts Outstanding	1,211	\$6,796,325
DOR Collection Fees		
Collection Fees Paid by Debtors	1,195	\$216,522
Collection Fees Paid by Originating Agency	0	\$0
Private Collection (ORS 293.231)		
Beginning Balance	205	\$1,345,258
Additions	783	\$8,364,761
Collections	0	-\$60,509
Accounts Satisfied	-2	\$0
Return to DOR	0	\$0
Returned to Originating Agency	-193	-\$1,652,641
Accounts Outstanding	793	\$7,996,869
Private Collections Fees		
Collection Fees Paid by Debtors	1,195	\$216,522
Collection Fees Paid by Originating Agency	0	\$0
Accepted Offers of Compromise for the Settlement of Debt		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Account Due From Current and Former Employees		
Delinquent Amount Due	87	\$42,820
Exempt Accounts		
Statutorily Prohibited or Exempt		
Prohibited by Law ORS 293.231(5)	0	\$0
Exempt under ORS 293.231(9)		
Consensual Security Interest	0	\$0
Court Ordered Judgement	0	\$0
Litigation, bankruptcy, mediation, etc.	30	\$152,629
Student Loan of a Student Attending School	0	\$0
State Agency Receivables	4	\$7,705
Federal or Local Government Receivables	9	\$218,762
Hospitalized Debtor	0	\$0
Imprisoned Debtor	0	\$0
Account Less than \$100.00	977	\$43,004
Loss of Federal Funds or Federal Program Funds	0	\$0
Owed By Closed Estate	0	\$0
Suspension of Collection under ORS 305.155	0	\$0
Administratively Exempt		
Debtor Hardship	0	\$0
Non-Consensual Lein	0	\$0
Secured by Bond	0	\$0
Payment on Multiple Accounts within 1-year	0	\$0
ORS Ch 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
DAS Approved Exemptions ORS 293.233(1)	0	\$0
Total Exemptions for Fiscal Year 2018	1020	\$422,100

Appendix H

SB 1067 Supplemental Reports

ORS 293.229 requires state agencies to report to the Legislative Fiscal Office by October 1st of each fiscal year on the agencies' Liquidated and Delinquent Accounts (LDA). In addition, SB 1067 (2017) requires state agencies with an LDA ending balance of \$50 million or more to produce a supplemental report by the following January 1st to:

- Describe major categories of LDAs held by the state agency.
- Describe circumstances under which the state agency writes off or adjusts LDA amounts or removes an account from LDA status.
- Describe actions undertaken by the state agency to reduce the amount of LDA debt owed to it at the end of each fiscal year.
- Set forth a plan for future actions that will reduce the amount of LDA debt owed to the state agency at the end of each fiscal year and describe any additional resources that are necessary to carry out the plan.

There are seven agencies subject to the provisions of SB 1067 for state fiscal year 2018:

- 1) Judicial Department, \$1.75 billion (*also included in Appendix E*)
- 2) Department of Revenue, \$848.7 million
- 3) Department of Justice, \$347 million
- 4) Employment Department, \$161.4 million
- 5) Department of Consumer and Business Services, \$125 million
- 6) Public Employees Retirement System, \$61.7 million
- 7) Oregon Health and Science University, \$59.7 million

Attached are the supplemental reports required by SB 1067 for fiscal year 2018.



OREGON JUDICIAL DEPARTMENT
Office of the State Court Administrator

November 8, 2018

TO: Matt Stayner
Legislative Fiscal Office

FROM: David Moon, Director
Business & Fiscal Services Division

RE: Annual Reporting of Liquidated and Delinquent Debt for the Oregon Judicial
Department (OJD)

Attached is the OJD report on liquidated and delinquent debt for fiscal year 2018. This is the Department's 17th report to the Legislative Fiscal Office.

OJD Debt Overview

OJD collects filing fees and imposes fines/assessments/restitution associated with cases in the 36 trial courts, the Tax Court, the Court of Appeals, and the Supreme Court. Amounts collected are then distributed to statutory recipients including the state's General Fund, the state's Criminal Fines Account, and other state and local governments. The OJD has a complex revenue structure, including:

- Hundreds of statutorily established fees, fines, and assessments, many of which involve complicated calculations
- Local fees and fines that are established and vary by county and by municipality
- The possibility of multiple fees/fines/assessments with multiple recipients on each case
- Distribution of revenues to 162 unique local government recipients
- Distributions for security refunds and restitution/compensatory fines to over 10,000 recipients per month

Court debt is created when court users are unable to pay amounts ordered at final judgment. OJD considers a money judgment due upon entry of judgment in the case register. Money judgment remedies for criminal cases expire 50 years after the entry of judgment when restitution is ordered, and 20 years when no restitution is ordered. Civil judgments expire in ten years but may be extended for an additional 10 years. This means that the OJD must continue to work with its debt for 20 or more years – adding to the complexity and difficulty of collection of fines/fees. In addition, statute¹ provides that when a person is sentenced to a term of imprisonment, the money judgment imposed will be handled differently, which adds to the intricacies of court debt. Furthermore, restitution and compensatory fines can be imposed on two or more defendants and owed joint and severally. This means that one defendant could be making regular payments towards that amount while the another one could be delinquent on that same liability.

Currently, the OJD has \$1.75 billion in total outstanding receivables. This includes amounts owed joint and severally, inactive receivables for which collection efforts have been exhausted, and receivables that have current payment plans or payment plans in default. Payment plans are established on a case by case basis depending upon the person's ability to pay, and these payment terms are changed as circumstances warrant.

Judicial Department Collections Program Background

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 is continually improving the collection process to hold defendants accountable while at the same time offering reasonable and convenient payment options such as extended payment agreements, license reinstatement programs, online pay and plea for traffic violations, online ePayment, recurring auto-payments, and a toll-free payment hotline.

OJD has a central debt management program that includes a progressive collection system involving automated property liens upon entry of judgment, automated delinquency notices at 40 days after judgment entry, and referrals to Department of Revenue (DOR) and private collection firms (PCFs) at 55 days after judgment entry if voluntary payments have not been made or a payment agreement has not been established.

Other local court actions include show cause hearings and probation violations if the terms of a criminal judgment have not been met, which includes payment of fines and restitution. Courts also work closely with community corrections partners to ensure payment of court debt aligns with other obligations and re-entry plans established with community corrections and post-prison supervising agencies (e.g., payment of probation fees, employment after incarceration, drug treatment counseling, housing).

The OJD outsources collection efforts to the DOR and three PCFs. Due to our high volume of debt and the length of time it is legally enforceable, OJD has to continually cycle outstanding debt through DOR and the three PCFs under contract with OJD. If court debt is not collectible now, it may be collectible at another point in time as circumstances change (new employment, sale of property, inheritance, etc.).

¹ORS 137.183

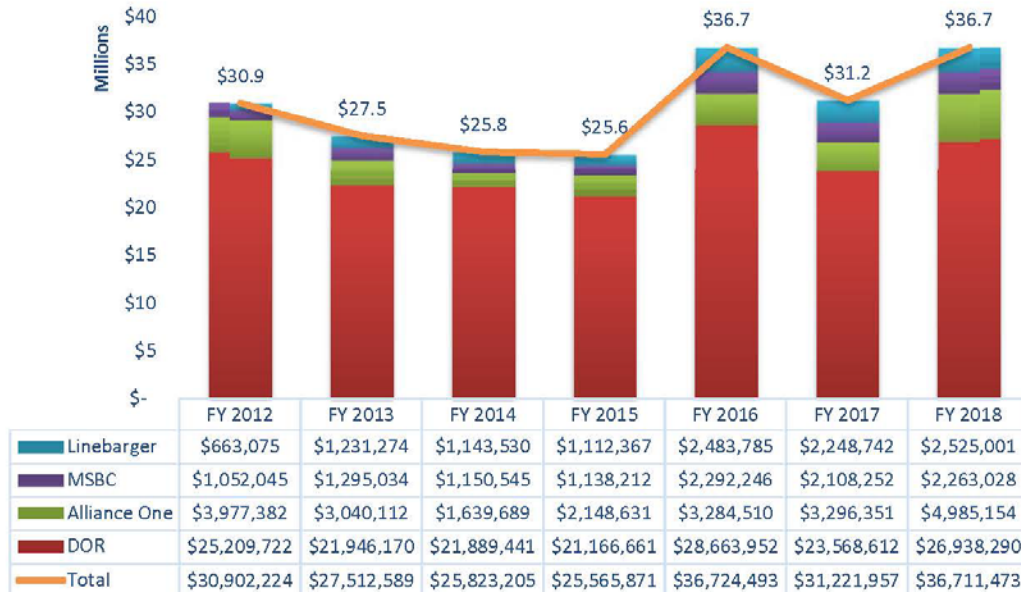
Fiscal Year 2018 Liquidated and Delinquent Debt

The Oregon Judicial Department has \$1.75 billion in liquidated and delinquent debt as of June 30, 2018 which is divided into three categories described below:

1. Actively being worked by DOR or a PCF (1,143,826 cases for \$1.23 billion or 70% of total AR). This represents a 9% increase over Fiscal Year 2017.

The following is a comparison of third party collections from fiscal year 2012 to fiscal year 2018. Third party collections revenue increased by 18%, or \$5.5 million over fiscal year 2017. The factors contributing to increased collections in fiscal year 2018 include the state income tax kicker, increased referrals to PCFs, and new collection tools and business process improvements at DOR.

Third-Party Collections History



Note: The FY2017 total for DOR was corrected to include amounts received at the courts. These amounts had been omitted due to issues related to DOR's new reporting and were not identified until early 2018.

2. Actively being worked at the courts through voluntary payment plans or exempt from a collection referral because they are pending completion of alternative sentencing programs (303,754 cases for a total of \$413.8 million, or 24% of total AR).
3. Inactive cases not assigned to collections and not exempt from a collection referral (72,376 cases for a total of \$109.5 million, or 6% of total AR). About 70% of these cases have not received a payment in over 90 days (50,390 cases for a total of \$41.5 million). OJD staff reviews these cases periodically to send to collections.

For more detail, please see Appendix A for additional information as required under ORS 1.195.

Fiscal Year 2018 Reporting Overview

In response to changes in the reporting requirements for fiscal year 2018, the reporting method for OJD liquidated and delinquent debt was updated to include the new requirements and to more accurately reflect fund types, write-offs, and adjustments.

Fund Types

Previously, OJD reported fines and fees that are distributed to the state, cities, and counties under "Other Funds" and restitution and compensatory fines as "Pass-Through". This year, the reporting method was updated to more accurately reflect the fund types and break out fines and fees by "General Fund" and "Other Funds".

In Section II, 514,369 cases and \$570,343,749 were reported as *Reversals* in Other Funds and *Additions* in General Fund.

In Section IIIa, 61,756 cases and \$76,877,772 were reported as *Returned to Originating Agency* in Other Funds and *Additions* in General Fund.

In Section IIIb, 256,118 cases and \$273,345,520 were reported as *Returned to Originating Agency* in Other Funds and *Additions* in General Fund.

Write-Offs and Adjustments

The total number of cases written-off during fiscal year 2018 was 4,397, for a total amount of \$4.68 million. This is considerably lower than what was reported for fiscal year 2017 which included expired judgment "write-offs". OJD has been instructed by DAS to report expired judgments that are no longer legally enforceable as "adjustments" beginning in FY 2018.

Write-offs are defined as debts that are still legally enforceable but written-off for the following reasons:

1. The debtor is deceased and there is no estate filing or the term to file a claim on an estate has expired,
2. OJD has exhausted collection efforts (multiple referrals to third party collections), and
3. The remaining balance is under \$15 and the cost to collect would exceed the amount owing.

Adjustments are defined as debts that are no longer legally enforceable and abated for the following reasons:

1. Expired judgment,
2. Discharged in bankruptcy,
3. Violation dismissed (presumptive fines),
4. Judgment modified,
5. Fine reduced by violation bureau,
6. Community Service Exchange Program,
7. Judgment vacated,
8. Uncollectible no judgment,
9. Waived,
10. Direct payment to victim, and
11. Clerical error.

Doubtful Accounts

Of the \$1.75 billion liquidated and delinquent total, \$1.48 billion, or 84.54%, is considered uncollectible based on analysis of payment trends over the past twenty years. However, many of these debts are actively being working by courts, Department of Revenue, and Private Collection Firms.

Exempt Accounts

During fiscal year 2018, there were 303,754 cases totaling \$413,804,383 that were exempt from collections. This includes cases that are not yet eligible for collections because they are within 55 days of judgment (the grace period OJD provides to make payment in full or set up payment arrangements). Other types of cases exempt from collections fall into the following categories: Prohibited by Law, Court Ordered Judgment (Restitution), Litigation/Bankruptcy/Mediation, Imprisoned Debtors and Debtor Hardship (includes Specialty Courts).

Plans to Improve OJD's Debt Collection Program

OJD is limited in our ability to reduce the amount of liquidated and delinquent debt because of external factors outside of our control. Much of our delinquent debt is owed by people who do not have the ability to pay their court ordered obligations. This population could be incarcerated or may have been incarcerated multiple times. They often have multiple outstanding money judgments with large amounts owed (restitution). This population is also less likely to receive gainful employment once they are released.

However, there are some improvements we can make to try to reach people who have an ability to pay and to increase our efficiency through automation and data exchanges. These improvements are outlined below:

1. OJD has developed a text messaging service to notify people a few days before their payment is due. The text message includes a link to our ePay website and our 800 payment hotline number. We hope this notification service helps people make their payments on time and stay out of collections.
2. OJD has created automated notices that are sent to people immediately after they fail to pay or appear at their court hearing for a violation. By sending out an early notification, we hope this can serve as a friendly reminder to those people who simply forgot about their ticket and encourage them to pay online or contact the court before additional fees are applied.
3. OJD has developed an integration with the Department of Corrections (DOC) to send outstanding court ordered obligations to the DOC as required by SB 844 (2017). Seventy-six percent of inmates have outstanding criminal debt totaling \$163 million on 43,000+ cases. Each inmate has an average of four cases with outstanding balances. Collections from this program are estimated to be \$200,000/month towards outstanding criminal judgments.
4. Lastly, OJD has automated the adjustment of expired judgments. This will clear out older uncollectible debts and allow OJD to focus on debts that are legally enforceable and more likely to be collectible.

ec: Chief Justice Martha L. Walters
Nancy Cozine, State Court Administrator
Phillip Lemman, Acting Deputy State Court Administrator
Jessica Roeser, Revenue & Research Manager

Appendix A

Total Liquidated and Delinquent Debt

Total Liquidated and Delinquent	Cases	Total
Beginning Balance July 1, 2017	1,499,617	\$1,662,809,764
Cases added during FY 2018	216,298	\$235,490,740
FY 2018 Collections on Liquidated and Delinquent cases		(\$55,412,941)
Accounts Closed	(72,310)	
Delinquent case Write-offs FY 2018	(4,397)	(\$4,684,311)
Court Adjustments		(\$63,956,053)
Cases Brought Current	<u>(119,252)</u>	<u>(\$21,626,700)</u>
Ending Balance June 30, 2018	1,519,956	\$1,752,620,499

Total amounts of Liquidated and Delinquent Debt turned over to Department of Revenue – Other Agency Accounts Unit

DOR – OAA	Cases	Total
Beginning Balance July 1, 2017	180,046	\$224,133,446
Cases added during FY 2018	152,646	\$165,554,188
OAA Collections FY 2018	(42,453)	(\$26,938,291)
Court adjustments to cases		(\$2,819,205)
Returns*	<u>(101,986)</u>	<u>(\$106,793,882)</u>
Ending Balance June 30, 2018	188,253	\$253,136,256

Total amounts of Liquidated and Delinquent Debt turned over to Private Collection Firms

Private Collection Firms	Cases	Total
Beginning Balance July 1, 2017	746,701	\$796,925,714
Cases added during FY 2018	362,763	\$346,686,440
PCF Collections FY 2018	(14,146)	(\$9,773,183)
Court adjustments to cases		(\$18,520,726)
Returns*	<u>(139,745)</u>	<u>(\$139,185,619)</u>
Ending Balance June 30, 2018	955,573	\$976,132,626

* Amounts returned to OJD as uncollectible

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Executive summary

2018

ORS 293.229(2)
Liquidated and
Delinquent Accounts
Report

December 31, 2018

150-800-550 L&D Accounts (Rev. 12-18)

Executive summary

In the 2017 Legislative Session, Senate Bill 1067 passed requiring state agencies with an ending balance on its liquidated and delinquent (L&D) accounts of \$50 million or greater to submit a report to the committees or interim committees of the Legislative Assembly related to ways and means. The report is to:

- a) Describe major categories of L&D accounts held by the state agency.
- b) Describe circumstances under which the state agency writes off or adjusts L&D amounts or removes an account from L&D status.
- c) Describe actions undertaken by the state agency to reduce the amount of L&D debt owed to it at the end of each fiscal year.
- d) Set forth a plan for future actions that will reduce the amount of L&D debt owed to the state agency at the end of each fiscal year and describe any additional resources that are necessary to carry out the plan.

Background

The intent of the Legislature for the Department of Revenue (DOR) is the “administration of the revenue and tax laws of this state, except as specifically otherwise provided in such laws” (ORS 305.015). To achieve this, one of DOR’s principle goals is to maximize voluntary compliance. Approximately 97 percent of the revenue generated by DOR comes through voluntary compliance. DOR believes that appropriate enforcement of Oregon tax law, including collection activities, is crucial to the health of the state’s revenue system and should be carried out in a manner in which it supports voluntary compliance.

Major categories of L&D accounts held by DOR

For this report DOR identifies two major categories of L&D debt held by the agency: “failure-to-file” (filing enforcement) and “all others” (primarily self-assessed). These categories are frequently indicative of a taxpayer’s willingness to pay and the level of effort the agency will expend to resolve the account.

“All other debts” are those for which the taxpayer has displayed a willingness to comply with Oregon tax law by filing a tax return and withholding or making estimated payments, but can’t pay the full amount due by the deadline. Generally, a taxpayer who self-assesses a tax liability is more willing and proactive to resolve the amount due, even after the amount has progressed to collections.

Failure-to-file (FTF) assessments are generated by DOR as part of the filing enforcement process. The assessments use third party and federal tax information to estimate tax liability when the taxpayer doesn’t file a return. In accordance with ORS 305.265(10)(a), FTF assessments are estimates of the taxpayer’s liability and may increase or decrease if the taxpayer files a return with the information necessary to determine their correct tax liability. By law, Oregon taxpayers are afforded an indefinite amount of time to file their return. The tax liability shown on that return replaces DOR’s FTF assessment.

Write-offs, adjustments, and removal from L&D balances

Amounts previously reported as L&D debt may be removed from the agency’s L&D balance. DOR performs write-offs in accordance with ORS 293.240 unless the agency determines that amount should be cancelled under ORS 305.155. DOR also performs cancellations if it determines that the administration or the cost of collection would exceed the amount the agency expects to recover. These cancellations are subject to agency approved policies. Other adjustments that can create a reduction in DOR’s L&D amounts are related to a taxpayer filing a return after the agency has completed a FTF assessment, appeal case decisions, and amended returns. All of these transaction types result in reducing DOR’s L&D balance because the debt no longer exists.

Past and future efforts to reduce DOR's L&D balance

When considering DOR's L&D balance and the effectiveness of its accounts receivable management, it is important to note that other agency objectives, such as filing enforcement and external factors may result in increases to the agency's L&D balance. DOR has taken a three-pronged approach to counter these increases.

Reduce amounts aging to L&D

While the agency can't select the businesses or individuals with whom it will do business, DOR does take steps to reduce the number of debts that could potentially age to L&D status. This is similar to how a business typically won't extend credit to individuals who haven't previously shown the ability to pay their debts.

Maximize collection of L&D debts

Recent access to new tools and data and the ongoing evaluation of the use of these resources allow the agency to better assess the effectiveness of its collection processes and make changes as appropriate.

Reducing L&D balance through other means

Not all amounts included in DOR's L&D balance are resolved through payment. The nature of tax administration is one that results in some debts being resolved by other means, such as the taxpayer filing more accurate amended returns or the filing of a return to resolve a FTF. Additionally, DOR uses other accounting tools, such as its write-off and cancellation authority, to remove amounts determined to be uncollectible from the agency's L&D balance.

Conclusion

Having recently completed the final phase of DOR's core system replacement, the agency continues to learn and improve on L&D collection and AR management tools available in GenTax. Collection activity and AR management would benefit from a stabilization period, allowing the agency to prioritize resources to implement internal enhancement initiatives as necessary. Enhancement initiatives include:

- Automating the creation of garnishments in specific situations, and write-off and cancellation of debts that meet eligibility criteria.
- Scoring debts to ensure appropriate treatment of accounts.
- Improving taxpayer self-sufficiency tools.
- Other system enhancements for efficiency and improved reporting.



ORS 293.229(2) report

Liquidated and Delinquent Accounts

December 31, 2018

150-800-550 L&D Accounts (Rev. 12-18)

Introduction

In the 2017 Legislative Session, Senate Bill 1067 passed, which included a new reporting requirement for state agencies with a total ending balance of \$50 million or greater for their liquidated and delinquent (L&D) accounts. That requirement was codified in Oregon Revised Statutes (ORS) 293.229(2) and specifically requires state agencies to:

- a) Describe major categories of L&D accounts held by the state agency.
- b) Describe circumstances under which the state agency writes off or adjusts L&D amounts or removes an account from L&D status.
- c) Describe actions undertaken by the state agency to reduce the amount of L&D debt owed to it at the end of each fiscal year.
- d) Set forth a plan for future actions that will reduce the amount of L&D debt owed to the state agency at the end of each fiscal year and describe any additional resources that are necessary to carry out the plan.

In October 2018, the Oregon Department of Revenue (DOR) submitted its annual L&D report to the Legislative Fiscal Office (LFO) as required by ORS 293.229(1). The report showed that the agency ended the 2018 fiscal year with 150,338 L&D accounts with a value of \$848,727,568.

Background

DOR administers nearly 40 tax programs. These tax programs generated over \$11.9 billion in revenue during the 2018 fiscal year, of which \$239 million¹ was a result of the DOR's collection activities on L&D accounts. Approximately 97 percent of the revenue generated by DOR comes, not directly from its collection activities on L&D accounts, but rather through voluntary compliance. Still, DOR's collection activities on L&D accounts is crucial to the health of the state's revenue system and support voluntary compliance, which is a primary component of Oregon's tax system.

One of DOR's key responsibilities is to ensure taxpayers comply with the state's tax law. This aligns with the Legislature's intent for DOR, which is "administration of the revenue and tax laws of this state, except as specifically otherwise provided in such laws" (ORS 305.015). To achieve this, one of DOR's principle goals is to maximize voluntary compliance. To better understand DOR's L&D accounts ending balance, it is helpful to understand the connection that exist between voluntary compliance and appropriate enforcement, including collections.

There is a compulsory duty to comply with tax law, but the nature of income tax is that only the taxpayer has the information to compute their correct tax. This means that taxpayers are expected to voluntarily file an accurate, timely report of their income and a calculation of their tax due, and pay that tax by the due date. For taxpayers who diligently attempt to file and report taxes correctly, education and assistance through taxpayer outreach and some audit activities are the most effective means to promote voluntary compliance. This approach results in maximizing revenues streams for the state and effective use of state resources. If this approach doesn't yield the result of taxpayers meeting their obligations, active collections activities would commence.

DOR collection activities are a component of the appropriate enforcement of Oregon tax law and are conducted in ways that support voluntary compliance. For example, a taxpayer may have a balance owing for personal income tax debt that has progressed to collections within DOR. Rather than focus only on maximizing collections of the single amount owed, DOR takes a balanced approach by educating the taxpayer and assisting them in understanding and coming into compliance while we collect to help them avoid accruing debt in the future. In some cases, this may result in reducing the amount the taxpayer owes or increasing the repayment period, but, overall, revenue streams are increased through promoting long-term voluntary compliance behavior.

¹ As reported on DOR's L&D report to LFO for fiscal year 2018.

Major categories of L&D accounts held by DOR

L&D accounts held by DOR are primarily comprised of tax debt, along with associated penalties, interest, and fees. These accounts can be broken out into two categories: failure-to-file (filing enforcement) and all others (primarily self-assessed). These categories are frequently indicative of a taxpayer's willingness to pay and the level of effort the agency will expend to resolve the account. For fiscal year 2018, the ending balance for failure-to-file accounts was \$391,953,826 and for all others was \$456,773,742.

All other debt

Multiple types of debt are included in this category such as deficiency assessment debt or penalties for failing to comply with certain filing requirements. For the purposes of this report, we focus on self-assessed debts because these constitute the bulk of debt types outside of failure-to-file assessments.

There are some taxpayers that diligently file and report taxes, but are unable to pay the entire tax obligation by the due date. These are referred to as self-assessed debts, and they may progress to active collections. This may occur due to a number of factors that may impact the taxpayer's financial situation and their ability to pay. For some, the inability to pay is due to loss of their job, divorce, or illness. For others, they have overextended themselves financially and have chosen to pay other debts instead. Also, the complexity of computing their tax liability may play a factor. In these cases, although the taxpayer demonstrates a willingness to comply with tax law by filing timely and making payments to that liability throughout the year through estimated payments or withholding, they are generally unable to pay the full amount due on time because they didn't accurately estimate their tax liability at the start of the year. Generally, a taxpayer who self-assesses a tax liability is more willing and proactive in resolving the amount due, even after the balance has progressed to collections.

Failure-to-file assessment debt

Third party and federal tax information is used to identify individuals and businesses that didn't file a tax return despite having a requirement to do so. These taxpayers are encouraged to file on their own, but if they don't, DOR will estimate the taxpayer's liability and assess the tax using the best information available. This activity is commonly known as filing enforcement and results in failure-to-file assessments (FTF). FTF debt amounts are our best estimate and DOR believes this to be in line with statutory expectations found in ORS 305.265(10)(a)². However, these debts are still only estimates and can increase or decrease at any time if the taxpayer files a return, which is one showing their self-reported tax liability.

Recent efficiencies resulting from automation in some of DOR's filing enforcement processes has resulted in an inflation of the L&D balance because this debt is based on an estimation made by the agency. In the agency's legacy system, filing enforcement was an entirely manual process. Nearly all of the agency's filing enforcement work—including FTF assessments—is now automated through use of business rules and third-party data stored in the agency's new core system, GenTax. This means the agency can initiate enforcement action much faster than before—and generate more FTF assessments. Although the increased efficiency in performing filing enforcement work has resulted in an increase in DOR's FTF L&D balance, it is necessary to continue to do this work in order to protect the state's largest revenue stream.

FTF debts are different from other tax assessments with regard to appeal rights. Self-assessed tax debts don't have appeal rights because the taxpayer themselves reported that an amount is due. And, although a taxpayer is able to appeal a deficiency assessment, they must do so within 90 days of the assessment date. Appeal rights on FTF debt, on the other hand, don't expire until the taxpayer files a tax return, which replaces DOR's FTF return as the record of the taxpayer's self-reported tax liability. Senate Bill 495, passed during the 1999 Legislative session and codified in ORS 305.265(10)(b),³ removed the 90-day appeal period limit for FTF assessments and gave taxpayers an indefinite amount of time to file and report the correct amount due.⁴ This means that there is no cutoff after which DOR's assessed amount can be definitively considered the final debt owed.

² ORS 305.265(10)(a)—“In the case of a failure to file a report or return on the date prescribed therefor (determined with regard to any extension for filing), the department shall determine the tax according to the best of its information and belief...”

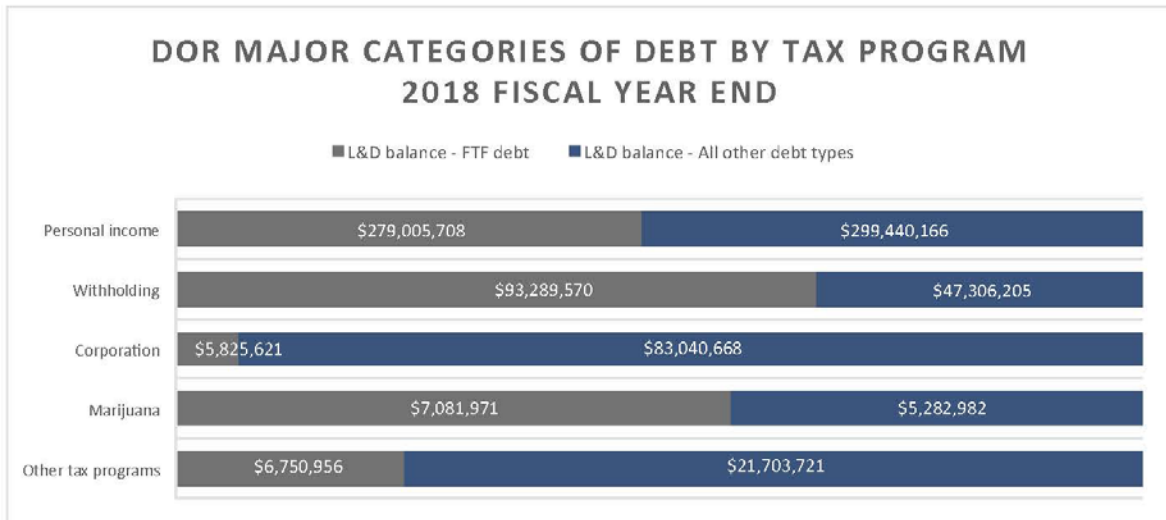
³ ORS 305.265(10)(b)—“Notwithstanding subsection (14) of this section and ORS 305.280, and only to the extent allowed by rules adopted by the department, the department may accept the filing of a report or return submitted by a person who has been assessed a tax under paragraph (a) of this subsection.”

⁴ If DOR sets up a FTF determination and the taxpayer subsequently files a tax return with an amount due, these debts are reclassified as self-assessed debts because the taxpayers willingness to pay and effort of the agency to collect now more so mirror those observed in the “all other debt” category.

FTF assessments more often result in debts that age to L&D. There are many reasons that make this category of debt more likely to age to L&D. For instance, FTF assessments are often accompanied by large penalties (up to 100 percent of the amount of the tax liability) for not filing and paying on time for multiple filing periods. Secondly, the taxpayer finds themselves paying not only the past due L&D amounts, but also must continue to withhold or make estimated payments for the current filing period, a possible financial burden for the taxpayer. Lastly, a taxpayer may not agree with the assessment, but didn't respond to DOR's requests to resolve the matter until after collection activities have ensued.

DOR's collection activities support its filing enforcement activities. FTFs would have little effect in terms of enforcing tax law if collection of the amounts established by these assessments weren't pursued. Revenue agents report that, in many cases, taxpayers don't respond to multiple attempts by DOR to contact them until after collections activity begins. Still, it is important to note that the principle purpose of filing enforcement isn't to establish amounts to be collected by DOR revenue agents, but rather to compel the taxpayer to file a return. In some cases, these balances are resolved by the taxpayer filing a return for the FTF period.

The chart below illustrates DOR's two major categories of L&D debt, FTF and all other, by tax program. The four largest tax programs in terms of L&D balance at the end of fiscal year 2018 are listed individually, while all other tax programs with an L&D balance are consolidated. Note that the tax programs materially affecting DOR's ending L&D balance also include the largest amounts of FTF debts.



Write-offs, adjustments, and removal from L&D balances

A write-off is an accounting transaction that removes the balance from the accounts receivables, but the amount remains legally enforceable. A debt qualifies for write off when all of the following apply for the past three years:

1. No assets located;
2. No payments received on any liability;
3. No correspondence received, returns filed, or contact made; and
4. If applicable, a lien is on record, but no significant collection progress has been made. (ORS 293.240)

Accounts in write-off status are tracked by GenTax and returned to active collections if the account becomes collectable again.

A cancellation is also an accounting transaction that removes the balance from the accounts receivables, but is distinct from a write-off because it also removes the liability from the debtor's account. A cancellation is considered final and the debt can't be restored for future collection. DOR reports cancellations under the "adjustment" line of the annual L&D report to LFO.

Generally, amounts determined to be uncollectible are written off, unless the agency determines the amount should be cancelled under ORS 305.155 because all of the following apply:

1. The tax has been delinquent for seven or more years,
2. All reasonable efforts have been made to collect,
3. The taxpayer can't be located or is dead, and
4. The tax is wholly uncollectible.

DOR may also cancel an amount if it determines that the administration and cost of collection would exceed the amount the agency expects to recover. A primary example of the use of its cancellation authority can be found in DOR's process for offers of compromise, otherwise known as settlement offers. These cancellations are subject to a rigorous review and approval process using criteria approved by the Oregon Attorney General. Additionally, an amount may be cancelled as a result of a bankruptcy case determination.

Amounts assessed and reported as L&D and then subsequently reversed are removed from the agency's L&D balance. These reversals also have the effect of reducing the agency's ending balance. These are considered neither write-offs nor cancellations, but rather are reported in the "reversals" line of the L&D report to LFO. Reversals include amounts assessed but then reversed due to a taxpayer filing a return after DOR has assessed a FTF. Reversals also include amounts reversed due to appeal case decisions and amended returns. The reversal of tax due always results in reversal of the associated penalties and interest.

L&D account reduction efforts—2018

With respect to DOR's L&D balance, it is important to consider that the agency has two objectives that seem to be in opposition to one another. On one hand, DOR strives to optimize collections and reduce the amount owed to the state. While on the other hand, DOR must address tax filing noncompliance, which inevitably contributes to the L&D balance. Therefore, DOR's success in managing its accounts receivable can't be measured solely by the L&D ending balance as compared to prior reporting periods, but must also consider the impacts of its enforcement activities—on both the L&D balance and Oregon's tax environment.

There are some factors outside of the agency's control—such as new tax programs or the overall health of the economy—that may increase the L&D balance. DOR has established three approaches to counter the increase:

1. Reduce the number of debts that could potentially age to L&D status.
2. Improve DOR's processes, access to data, and collections tools in order to optimize the collection of L&D debts.
3. Manage the agency's L&D balance by means other than collections.

Reduce amounts aging to L&D

- The personal and corporate income tax compliance programs solicit payment at the conclusion of an audit, prior to the debt reaching collections. This affords the taxpayer the opportunity to avoid additional penalty and interest and brings in revenue for the state sooner.
- At the conclusion of an audit or filing enforcement activity, compliance staff asks taxpayers to amend or submit missing returns for other filing periods voluntarily in order to get into compliance. Taxpayers are more likely to file correctly at this point in order to avoid additional penalty and interests.
- Filing enforcement activities are prioritized on accounts that are more likely to result in revenues for the state. For example, DOR prioritizes filing periods where we have received estimated payments or withholding credit, but have no return to apply the payment against.
- Enhancement to DOR's system, serving to automate filing enforcement activities, enables a more systematic and timely filing enforcement process. More timely filing enforcement activity allows DOR to address both compliance and collections sooner and more successfully.
- DOR has made more revenue agents available immediately following filing deadlines to take payments in full or establish payment plans sooner for amounts owed. This is accomplished by focusing on reducing call wait times and reassigning staff to answer calls during peak periods.
- DOR's long-standing policy is to not allow new debt to be added to existing payment plans. Debtors are expected to pay their existing debt before requesting a new payment plan for new debt. This policy, along with educating debtors, serves to reduce the likelihood of future delinquent debt by reinforcing the expectation that tax payment is due by the filing deadline.

Maximize collection of L&D debts

- Improved capability to store data files in a central location in GenTax allows DOR to query the information for the entire account portfolio rather than one by one. This has enabled DOR to focus its finite resources on accounts more likely to yield a payment, rather than work accounts by oldest to newest.
 - For instance, in our legacy systems, revenue agents used Oregon Employment Department wage data to help determine a debtor's ability to pay or to find a garnishment source, but they were limited to looking up each debtor individually. In GenTax, this is loaded into a central data warehouse that is queried to identify the most collectible debts by evaluating all available third-party data. In the first year since the final GenTax rollout, collection areas have used this capability to increase the number of garnishments issued, resulting in an additional \$20 million in garnishment payments in fiscal year 2018 over fiscal year 2017.⁵
- DOR has adjusted the dollar threshold and business rules for automated recording of collection warrants to include a larger pool of debtors, while still excluding those actively engaging with us to resolve their debt.
- DOR incentivizes debtors to set up automated clearing house (ACH) payment plans by offering ACH payment plans for up to 18 months, which is a longer repayment period than allowed for most other types of payment plans. These payment plans have proven more successful than traditional paper check or credit/debit card payment methods, in part because they are not dependent on the debtor remembering to make monthly payments.
- We share information with the Oregon Liquor Control Commission for potential license sanctions when retailers owe recreational marijuana tax debt.
- DOR has successfully implemented vendor coordination with the Oregon Department of Transportation and State Financial Management System (SFMS) agencies. Under this program, if a vendor who contracts with one of these state agencies owes tax debt, their payment for services provided may be applied to their debt.
- DOR has incorporated two new high-value data sources into its collection activities—the State New Hire Report and the Financial Institution Data Match—and has established strategies and accompanying policies and procedures for use of this data.
- DOR has updated its approach to the use of private collection firms (PCFs). In addition to sending accounts to PCFs as required by law (one year without a payment), DOR has automated the transition of accounts to PCFs to get accounts to them sooner. The department is also including more lower-balance accounts in PCF portfolios. These changes allow DOR to better use internal agency resources while appropriately leveraging external resources.
- The Personal Income Tax and Compliance Division added a new unit to handle calls from taxpayers with questions related to filing enforcement activities. Previously, the same group of people answered all calls relating to collections or filing enforcement. This new structure allows revenue agents to concentrate on collection activities (such as taking payments, setting up payment plans, and issuing garnishments) and focuses early conversations with taxpayers on filing past due returns to promote voluntary compliance.

Reducing L&D balance through other means

- DOR utilizes AR management tools such as write off and cancellation to remove appropriate amounts from its L&D balance. See the section entitled "Write-offs, adjustments and removal from L&D balances" above for more information.
- As a result of a 2017 Legislative budget note, DOR contracted with Deloitte to conduct an outcome-based management assessment. The results will inform on the agency's efforts to develop an outcome-based management system that will ultimately contribute to improved strategic alignment and performance metrics for DOR collections and AR management. The timing on the development of an OBM system is dependent upon continued funding, which will be considered by the 2019 Legislature.
- Not all debts are resolved through a payment. DOR uses the authority granted in ORS 305.265(10)(b) to encourage taxpayers to file a return in order to establish their correct tax liability, even after the debt has aged to L&D. This approach serves a dual purpose of resolving a large portion of FTF debts while also reducing the agency's L&D balance and promoting long-term voluntary compliance by collecting only amounts associated with the taxpayer's self-reported tax liability.

⁵ DOR is unable to project the expected level of success from this new approach for future years, as this amount includes collections on older accounts where DOR wasn't previously able to easily identify an effective garnishment source because of the highly manual nature of the process.

Future L&D reduction efforts

In addition to continuing the efforts described in the section above, we have operational plans that aim to ensure continued progress toward reducing the amounts owed to the state this fiscal year. Actions include, but are not limited to:

- Partnering with DOR's Research Section to better understand the data that is available in GenTax. This will help to inform future enhancements to the way collection areas use GenTax to track, analyze, and improve collections.
- Conducting outreach to the public, including Oregon employers. The department is taking advantage of opportunities created by new tax programs to contact every employer in Oregon and educate them on their requirements to file and pay. This outreach also serves to identify and close accounts for businesses in our system that registered with us incorrectly, which may have resulted in erroneous FTFs.
- Expand the information available to taxpayers online, particularly about collections and tax obligations. DOR has recently improved navigation on its external website to make it quicker and easier to help taxpayers find the information they're looking for based on site analytics and user feedback. There are also plans to develop more detailed content about the agency's collections process.
- Improve existing self-sufficiency tools to make it easier for taxpayers to understand their debt, provide required information, interact with the agency, and make payments.
- Provide new tools and resources to help taxpayers voluntarily comply.
 - For example, DOR has created an online withholding calculator and an Oregon-specific W-4 to assist the public in determining the appropriate amount of Oregon withholding. This is, in part, in response to Congress passing the Tax Cuts and Jobs Act (TCJA) in December 2017. Some of the federal changes directly impact Oregon's personal income tax, including changes to calculating withholding allowances that may increase the risk of taxpayers not having enough withheld from their wages to cover their Oregon tax liability. These new tools are meant to help taxpayers avoid withholding incorrectly, which can result in balances past due.

Conclusion

Having recently completed the final phase of DOR's core system replacement, the agency continues to learn and improve on L&D collection and AR management tools available in GenTax. Collection activity and AR management would benefit from a stabilization period, allowing the agency to prioritize resources to implement internal enhancement initiatives as necessary. Enhancement initiatives include:

- Automating the creation of garnishments in specific situations, and write-off and cancellation of debts that meet eligibility criteria.
- Scoring debts to ensure appropriate treatment of accounts.
- Improving taxpayer self-sufficiency tools.
- Other system enhancements for efficiency and improved reporting.



DEPARTMENT OF JUSTICE
ADMINISTRATIVE SERVICES DIVISION

January 3, 2019

TO: Members of the Oregon Legislative Assembly

FROM: Maria Young, Department of Justice

RE: ORS 293.229 (2) Liquidated and Delinquent Accounts of State Agency
Supplemental Report

ORS 293.229 (2) asks state agencies to submit an additional report if the balance of total liquidated and delinquent accounts is \$50 million or greater. For paper copies of this report, please contact Maria Young at maria.f.young@doj.state.or.us.

OREGON DEPARTMENT OF JUSTICE
SUPPLEMENTAL LFO REPORT (ORS 293.229(2))

- I. MAJOR CATEGORIES OF LIQUIDATED AND DELINQUENT ACCOUNTS
 - A. CHILD SUPPORT-RELATED DEBT: The Oregon Department of Justice, Division of Child Support collects child support judgments. The majority of this debt consists of child support debt owed to private parties. However, it also includes some debt owed to the state.
 - B. PUNITIVE DAMAGES JUDGMENTS: Pursuant to ORS 31.735, the department is entitled to a percentage of punitive damages judgments. Recoveries from these judgments are deposited into the Criminal Injuries Compensation Account and the State Court Facilities and Security Account.
 - C. FINANCIAL FRAUD/CONSUMER PROTECTION AND CHARITIES DEBTS: The department's Financial Fraud/Consumer Protection Section obtains judgments against individuals and businesses that violate that Unfair Trade Practices Act. These judgments may include civil penalties, restitution owed to private parties and attorney fees owed to the department. The department's Charitable Activities Section obtains judgments against charitable organizations and individuals who violate laws relating to the operation of charitable organizations.
- II. CIRCUMSTANCES FOR WRITING OFF OR ADJUSTING LIQUIDATED AND DELINQUENT DEBT

The agency follows ORS 293.240 in determining the collectability of accounts receivable. When all reasonable efforts have been exhausted, the agency proceeds with the receivable write-off process. Adjustments and reversals in receivable balances occur in several ways: a) A current receivable misclassified as liquidated and delinquent is reversed, hence decreasing the balance reported as liquidated and delinquent. b) Statutory interest calculated using the wrong ending balance in an account could result in a positive or negative adjustment in the receivable balance. c) In Child Support, reversals and adjustments are a result from the assignment and un-assignment of support rights that occur when a party goes on and off assistance. These receivables are actually child support ordered on behalf of the a child listed on a grant which requires the judgment creditor to temporarily assign rights of collection the state during the period of assistance.

III. ACTIONS TAKEN TO REDUCE LIQUIDATED AND DELINQUENT DEBT

Actions undertaken to reduce the balance of liquidated and delinquent debt vary between divisions due to type of debt. DOJ has utilized in-house collection attorneys for collection actions. When appropriate, judgments are referred to the Department of Revenue for collection. In an effort to increase child support collections the Child Support Program has completed the following activities:

Business Process Reengineering

- Reengineered all Program processes for efficiency, security, and for application into the new system.
- Processes designed to increase customer engagement and subsequently result in an increase to collections.

Oregon Employer Services Portal

- Internet based employer portal increases reporting and notification of newly hired employees so DOJ can initiate a wage withholding
- Provides increased reporting and payment functionality for employers who withhold support, including:
 - a) Update company and employee information.
 - b) Report new hires and terminations.
 - c) Receive and respond to Income Withholding Orders.
 - d) Receive and respond to National Medical Support Notices.
 - e) Submit child support payments.

Additional Payment Methods

- Visa and electronic check payments available over the phone and internet
- Added the ability to accept cash payments at kiosks throughout the state, including kiosks located in community partner facilities

Development of the Origin Child Support System

- Replacement for legacy system
- Increases efficiencies and participant engagement
- Systematic asset and skip-tracing updates

IV. PLAN FOR FUTURE ACTION TO REDUCE LIQUIDATED AND DELINQUENT DEBT

Future plans of action to reduce the amount of liquidated and delinquent debt owed to the Department of Justice vary by type of debt. Delinquent accounts from court judgments arise from actions against individuals and businesses that are unfairly taking advantage of Oregon consumers. Oftentimes these individuals and businesses have no assets from which we can collect. The best method we have to reduce delinquent debt is to continue to monitor these cases and aggressively turn them over to collections as soon as possible, which we will continue to do. Punitive damage judgments can be difficult to collect. First, the judgments often award substantial compensatory damages and attorney fees to the private party plaintiff. These must be paid before any monies are applied to the punitive damage award. As a practical matter, this limits the state's ability and incentive to collect punitive damages awards (because any recovery would have to be given to the private party plaintiff). Second, the judgment debtors often lack sufficient assets to satisfy the compensatory damages and attorney fee awards. As a result, there are no funds available to pay the punitive damages award. The best method to reduce liquidated debt for these types of awards is to attempt to collect the debts, determine whether the debtor has sufficient assets to pay the judgment, assign the judgments to DOR for further collection and then write off the debt if it is determined to be uncollectible. No additional resources are necessary to carry out this plan.

Implementation of the new child support system, Origin, began in September 2018 and continues in incremental phases until the final rollout in April 2019. Origin provides a number of functionality improvements specifically aimed at increasing Program collections and overall performance. This increased functionality includes:

- Functionality reduces the manual workload involved in the establishment and accounting activities related to child support participants – increasing the time available for participant engagement and direct contact for enforcement
- Systematic case analysis through nightly processes that monitors for certain activities such as new employers, new liens, medical notices, unemployment, etc. and automatically takes the next appropriate action when the circumstances call for it
- Automated income withholding orders are initiated and updated systematically
- Automated imitation of the receivable liquidation process and systematic processing through the notification and collection steps
- Systematic offset of participant pass through payments towards a participants receivable debts
- Systematic holds on subsequent payments and fee assessments for individuals with dishonored payments



Oregon

Kate Brown, Governor

Employment Department

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TTY-TDD 711

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December 28, 2018

The Honorable Senator Peter Courtney, Co-Chair
The Honorable Representative Dan Rayfield, Co-Chair
Joint Interim Committee on Ways and Means
900 Court Street NE
H-178 State Capitol
Salem, Oregon 97301-4048

Dear Co-Chairpersons:

Nature of the Emergency/Request

The Oregon Employment Department respectfully submits this report on Liquidated and Delinquent Accounts Receivable as directed by Senate Bill 1067 (2017), codified in ORS 293.229(2).

The bill requires that agencies with liquidated and delinquent account ending balance of \$50 million or more report to the committees or interim committees of the Legislative Assembly related to Ways and Means not later than three months after the agency submits its liquidated and delinquent account report to the Legislative Fiscal Office. As defined in statute, the report must:

1. Describe major categories of liquidated and delinquent accounts held by the state agency;
2. Describe circumstances under which the state agency writes off or adjusts liquidated and delinquent amounts or removes an account from liquidated and delinquent status;
3. Describe actions undertaken by the state agency to reduce the amount of liquidated and delinquent debt owed to it at the end of each fiscal year; and
4. Set forth a plan for future actions that will reduce the amount of liquidated and delinquent debt owed to the state agency at the end of each fiscal year and describe any additional resources that are necessary to carry out the plan.

Agency Action

Describe major categories of liquidated and delinquent accounts held by the state agency.

The agency has three major categories of liquidated and delinquent accounts:

- Delinquent unemployment insurance taxes;
- Outstanding unemployment insurance benefit overpayments; and
- Occasional administrative accounts receivable.

For the fiscal year ending June 30, 2018, the agency's liquidated and delinquent debt was \$161,451,147. It was comprised of 68.4% benefit overpayment, 31.57% delinquent unemployment insurance taxes and 0.03% for administrative accounts receivable.

Describe circumstances under which the state agency writes off or adjusts liquidated and delinquent amounts or removes an account from liquidated and delinquent status.

Accounts are adjusted if, after a debt is originally established, it is later determined that the amount of that debt should be different. For example, the amount of delinquent taxes or the amount of a benefit overpayment that was originally found to be owing is later changed through a decision in an administrative hearing.

Debts are adjusted for any of the following reasons:

- Debts that have been discharged in bankruptcy;
- Reduction of debts after new information is provided;
- Liens or judgments that expired;
- Penalties or interest that are compromised in settlement;
- After five years, outstanding benefit overpayments that were not caused by the worker, or overpayments that are less than the maximum amount of unemployment insurance benefits an individual can receive in one week, are cancelled.

Accounts are written off if the debtor is unable to pay, all reasonable avenues of collection have been exhausted, and the agency does not anticipate being able to collect the debt in the foreseeable future. Debts written off may later be reinstated if there is reason to believe the debtor may have experienced favorable financial circumstances that would render them able to pay the debt.

Debts are written off for any of the following reasons:

- Delinquent unemployment insurance tax debts of \$10 or less;
- Delinquent taxes owed by businesses that have been inactive in Oregon for three years if there is little likelihood of collecting the debt; or
- Delinquent employer tax debt that is greater than one year old, has been returned by a private collection agency or the Department of Revenue's Other Agency Accounts unit, and is unlikely to be collectible in the foreseeable future.

Describe actions undertaken by the state agency to reduce the amount of liquidated and delinquent debt owed to it at the end of each fiscal year.

The agency has taken many steps over the past years to reduce outstanding debts. This includes working to minimize overpayments, maintaining high rates of timely unemployment insurance tax payments, and implementing several measures to improve how the agency collect debts. Oregon has one of the higher rates in the nation of employers voluntarily paying their unemployment insurance taxes on time; and, this is very effective at preventing unemployment insurance taxes from becoming liquidated and delinquent debts.

Specific actions that the department has taken to reduce the amount of outstanding debt include:

- Implementing the Treasury Offset Program in 2013 to recover unemployment insurance debts from federal income tax refunds and expanding the use of the Treasury Offset Program in 2015 and again in 2017 to include all types of agency debts that can be collected through this program;
- Actively participating in the Statewide Accounts Receivable Management group. This includes monitoring work being done by other agencies, such as Department of Revenue, to see if new collection tools and strategies should be adopted by the agency;
- Increased performance reporting and management tools, allowing better prioritization of accounts for staff to work on collecting;
- Implementing a new staffing model, resulting in more efficiencies in receiving voluntary repayments, permitting collections staff to focus on non-voluntary collections;
- Using a predictive dialer system to increase communications with our customers, minimizing the amounts becoming delinquent and expanding our ability to contact debtors; and
- Collaborating with the Department of Revenue's Other Agency Accounts program.

Set forth a plan for future actions that will reduce the amount of liquidated and delinquent debt owed to the state agency at the end of each fiscal year and describe any additional resources that are necessary to carry out the plan.

The agency has been, and will continue, pursuing actions that further increase its collection of outstanding debts. These actions include:

- Further cross-training of collections staff to increase efficiency;
- Continue conducting position effectiveness reviews on positions that become vacant. This review is to determine how the position would be best utilized before filling it so we can continue making the best use of our collection employees and other resources;
- Use an enhancement to the existing predictive dialer system that routes calls to available staff. This enhancement will expand our ability to contact debtors and to further minimize debts;
- Review and update messaging included on billing statements to minimize debts becoming delinquent;
- Continue collaborating with Department of Revenue's Other Agency Accounts program;
- Ensure that case and debt management needs and strategies are captured for the agency's modernization efforts so the agency can be more efficient as it gains new tools to administer the Unemployment Insurance Program. The agency currently does not have a debt case management system which makes managing and prioritizing debt collection activities very difficult;
- Actively engage with the National Association of State Workforce Agencies' Unemployment Insurance Integrity Center to take advantage of national expertise, experience, and learning about preventing and recovering unemployment insurance debts;
- Continue exploring the use of new tools and methods to prevent overpayments (whether from mistakes or from complex fraud schemes) and provide new collections opportunities; and
- Utilize information technology automation to reduce staff time.

The Employment Department is committed to diligently pursuing debts it is owed; notably, the outstanding debts owed to us are highly influenced by general economic conditions. During a recession, employers have less money and are more likely to become delinquent with their taxes. Furthermore, the amount of benefits paid out during a recession increases significantly; and frequently, the benefit programs are modified with little advance notice, or even retroactively, which increases the amount of benefit overpayments. Even with ideal debt prevention and collection effectiveness, the amount of outstanding liquidated and delinquent debt will increase as a result of those macro-economic cycles.

The Unemployment Insurance Program is supported by federal and other funds revenues. The Employment Department continuously evaluates how best to use available resources to serve the public, and protect the integrity of the trust fund. The most significant improvements the agency expects to make in reducing the amount of liquidated and delinquent debt owed to us will occur as we modernize the Unemployment Insurance Program, taking advantage of better automation, communication, and data resources. The agency is not seeking additional resources for our debt collection efforts at this time.

Action Requested

The Oregon Employment Department requests acceptance of this report.

Legislation Affected

None.

Sincerely,



Kay Erickson
Director, Oregon Employment Department

cc: Ken Rocco, Legislative Fiscal Office
Michelle Deister, Legislative Fiscal Office
George Naughton, DAS Chief Financial Office
Michelle Lisper, DAS Chief Financial Office



Department of Consumer and Business Services
Annual Supplementary Report for FY2018

January 29, 2019



Liquidated and Delinquent Debt

The Department of Consumer and Business Services' liquidated and delinquent accounts consist of fines, penalties, restitution, costs related to noncomplying employers (NCE) workers' compensation claims, nonpayment of assessment or fees, and interest.

Of the \$125 million in liquidated and delinquent debt reported as of June 30, 2018, Delinquent Accounts Report for Fiscal Year 2018 was comprised of the follow mix of debt:

- › 34 percent from NCE claims costs and associated interest
- › 26 percent from NCE penalties and interest
- › 17 percent from restitutions and interest
- › 23 percent from the remaining program areas and is comprised of fines, penalties, payroll assessment, and interest

The agency's program areas include the following:

Building Codes Division (BCD)

The Building Codes Division ensures safe and effective building construction by adopting and administering statewide building codes, certifying inspectors and licensing trade professionals, providing code and rule interpretation, resolving disputes, and enforcing license, code, and permit requirements.

Accounts from BCD are the result of fines and penalties. BCD accounts range from \$500 to \$61,000.

Division of Financial Regulation (DFR)

The Division of Financial Regulation's mission is to protect Oregonians' access to financial and insurance products and services through education, regulation, and customer assistance. Debt from DFR is the result of enforcement actions against individuals and companies. Most cases are against licensed entities, but some are the result of actions against unregulated activities or fraud. Most of the enforcement actions are administrative orders, and some cases include restitution to the victims, in addition to the debt owed to the state. In some cases, the entity is no longer in business, but the penalty was established to dissuade the entity from doing business again or as an attempt to warn consumers to prevent future harm.

Accounts from DFR are the result of fines, penalties, and restitution. DFR accounts range from \$135 to \$21,000,000.

Oregon Occupational Safety and Health Administration (Oregon OSHA)

Oregon OSHA enforces the state's workplace safety and health rules and works to improve workplace safety and health for all Oregon workers by inspecting worksites, investigating workplace fatalities and serious injuries, responding to complaints, providing consultation, training and technical services, and safety and health recognition programs.

Accounts from Oregon OSHA are the result of fines and penalties. Oregon OSHA accounts range from \$100 to \$141,000.

Workers Compensation Division (WCD)

The Workers' Compensation Division administers and enforces Oregon's workers' compensation laws and protects injured workers' rights and benefits. It facilitates injured workers' early return to work and offers alternative dispute resolution services for medical, vocational, and disability disputes. Accounts are civil penalties for not carrying workers' compensation insurance (noncomplying employers or NCE) and the claims costs (costs related to an uninsured injury) associated with this penalty.

Accounts from WCD are a result of civil penalty and claims costs. WCD accounts range from \$100 to \$1,715,000.

Workers' Benefit Fund Assessment (WBFA)

The WBFA is a payroll assessment calculated on the basis of hours worked by all paid workers, owners, and officers covered by workers' compensation insurance in Oregon, and by all workers subject to Oregon's workers' compensation laws (whether or not covered by workers' compensation insurance). Employers report and pay the WBF assessment directly to the state with other state payroll taxes on the Oregon Quarterly Tax Report (Form OQ).

Accounts from WBFA are a result of under or nonpayment of quarterly filings. WBFA accounts range from \$25 to \$12,400.

Write-offs and Adjustments

DCBS adjusts liquidated and delinquent balances through the write-off or adjustment process.

Write-offs

Before writing-off debt as uncollectible, all reasonable effort must be taken to collect the debt, including participating in tax-offset, assigning debt to the Department of Revenue's Other Agency Accounts program (DOR-OAA), and assigning the debt to a contracted private collection firm through the Department of Revenue. Once these avenues have been exhausted and the likelihood of collecting the debt is determined to be low, the Accounts Receivable manager may certify the accounts as uncollectible and write-off the debt. Examples of when an account is assumed to have a low likelihood of collections include:

- › The account has completed the DOR-OAA collection process and
- › Accounts Receivable staff have skip traced the account and at least one of the following happens:
 - The debtor cannot be located
 - The debtor has no assets
 - The debtor is on a protected fixed income
 - The debtor is deceased with no estate or assets
 - There are no verifiable wages or bank accounts
 - There are no verifiable bank accounts
 - Legal tools such as judgment or distraint warrants have expired and the debt may be collected only through voluntary means
 - Inactive or dissolved corporation LLC

Since written-off debts are still owed to DCBS, the agency will continue to monitor for opportunities to collect debt, even if the debt is written-off. For example, if a debtor or assets are located, DCBS may reactivate the debt to collect payment if the debtor has a financial windfall. DCBS is waiting for the Department of Administrative Services and the Department of Revenue to agree to a process to allow written-off accounts that are legally enforceable to remain with DOR in a less active capacity in order to participate in that agency's financial data match, tax offset, and other automatic monitoring. If a solution is not recommended from DAS and DOR, DCBS will need to research alternative processes to have these accounts reviewed periodically.

Adjustments

DCBS does adjust delinquent and liquidated accounts under certain circumstances. Unlike write-offs in which DCBS is still legally owed the debt, adjustments are made when the debtor is no longer responsible. Examples include the following:

- › The debtor paid the negotiated settlement amount and DCBS is removing the balance
- › The debt is substantially paid-in-full with an interest balance remaining due to timing
- › The Department of Justice has advised to not pursue a debt due to lack of claim
- › The debt has been discharged in a bankruptcy

Reversals

DCBS reverses delinquent and liquidated accounts under certain circumstances. Examples include:

- › The debt has been adjusted through an appeals process
- › Additional information regarding the debt has been provided by the debtor, which eliminates the DCBS claim
- › Debts that re-enter the administrative appeal process
- › Debts in which proof of claim are unavailable

Actions To Date

DCBS has undertaken several actions to reduce the amount of liquidated and delinquent debt owed and improve our business processes.

On May 5, 2017, Gov. Kate Brown signed Executive Order 17-09 (EO 17-9) promoting fiscal responsibility by recovering monies owed to the state. DCBS began to re-evaluate our accounts receivable management processes.

Significant actions undertaken in 2017 through 2018 included:

- › The DCBS Financial Services and Procurement and Contracts sections collaborated to modify our internal procurement and contracting practices to negotiate debt collections identified during our contract negotiation process.
- › DCBS initiated a process to review every refund issued by the agency to determine if there was a delinquent debt that we could offset.
- › DCBS has several program from where an accounts receivable may originate. These debts have different appeals processes and timelines. DCBS assigned a project manager to work with the Accounts Receivable manager to review our accounts receivable process and standardize the process as much as possible. This team worked with the program areas that establish debt, create payment plans, and refer accounts to the DCBS Collections Unit once liquidated and delinquent. The project manager also met with Financial Services team members to document their work processes and timelines.
- › During the 2017 legislative season, the Department of Revenue was granted additional tools to enhance its debt collection program. As a result, in an effort to improve our collections, DCBS reviewed the work completed by the project manager and the Accounts Receivable team and determined that it was in the best interest of the state to move our involuntary collections to DOR-OAA to take advantage of its new tools. DCBS previously had exemption from assigning accounts to DOR-OAA as prescribed in the Oregon Accounting Manual. This transition is still in progress as DOR-OAA works to bring on additional services such as bankruptcy management.
- › DCBS previously managed two liquidated and delinquent debt tracking systems. DCBS transferred to a single system for monitoring and reporting.
- › Lastly, DCBS is in the process of updating our processes and procedures to maximize our new business model.

Future Actions to Reduce Liquidated and Delinquent Debt

DCBS anticipates initiating the following projects to continue to improve our accounts receivable management:

- › Having program areas audit originating debtor files to ensure all debts, including proof of claim, are fully documented.
- › Reviewing the effect of a data match tool on our collections rate once we receive information regarding the outcome of the data match results. Senate Bill 254 (2017) granted the Department of Revenue the ability to perform the data match with local financial institutions, effective July 1, 2018.
- › Evaluating the DCBS and DOR-OAA collection rate.
- › Initiating a centralized payment plan negotiation process based on financial statement evaluation.
- › Evaluating how DCBS is applying payments to determine the effect to the accounts receivable balance.
- › Re-evaluating the DCBS decision to not recover collection costs from the debtors.

At this time, DCBS does not have additional resource requests to carry out the plan. Additional analysis must be completed on current processes, as well as the projects included in the this section, before a recommendation can be made.



Oregon

Kate Brown, Governor

Public Employees Retirement System

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To: John Borden, Legislative Fiscal Office (LFO)

From: Mary Smith, Public Employees Retirement System (PERS)

Date: December 28, 2018

Subject: Reporting of Liquidated and Delinquent Accounts

As required by ORS 293.229(2), PERS is submitting to the LFO this memorandum as the additional required report for the Agency's liquidated and delinquent accounts reported 6/30/2018.

This report describes the major categories of liquidated and delinquent accounts reported, the circumstances under which the Agency writes off or adjusts liquidated and delinquent accounts, the actions taken to reduce the amount of liquidated and delinquent debt and the Agency's plan to further reduce liquidated and delinquent accounts.

The largest category of liquidated and delinquent accounts held by PERS are related to the series of court decisions, listed below as Strunk/Eugene. These actions began a ten year collection effort by the Agency and are discussed in further detail in section C.

It should be noted that the total the Agency reported to LFO on 9/28/18 has been updated due to timing errors in the running of the reports. The total variance is \$66,274.00.

A. Major categories of liquidated and delinquent accounts held by PERS

Strunk/Eugene	\$55,817,100
Employers	
State Agencies	114,965
Other Agencies	1,616,338
Other member invoices	<u>4,146,348</u>
Total Liquidated and Delinquent Reported	\$61,694,751

B. Circumstances under which PERS writes off or adjusts liquidated and delinquent accounts

PERS writes off debts once it has been determined that the debt is uncollectable per ORS 293.240 and OAM 35.50.10. Prior to write off, PERS sends invoices with

appeal rights, and 30-, 60- and 90-day collection letters. Each collection letter is followed up with a phone call to attempt to collect from the debtor. Within 30 days of the 90-day letter, the invoice is then turned over to the Oregon Department of Revenue (DOR) for further collections and assignment to private collection companies. If the invoice is returned to PERS as uncollectable PERS then searches for potential assets, including use of tracing tools to determine if it is possible to recover any funds. When all efforts have been exhausted, then PERS writes off the debt. PERS does not adjust the amount of an outstanding invoice that has been correctly calculated. However, PERS will discharge any outstanding balance on an invoice in accordance with federal bankruptcy laws. PERS may also correct an invoice amount through the administrative appeals process if it has been established that the original invoice amount had been calculated in error.

C. Actions undertaken by the state agency to reduce the amount of liquidated and delinquent debt owed

PERS collections increased in 2012 and 2013 when the Agency took on a ten-year project to collect overpayments due to the Fund. This was a result of several court actions and the subsequent order from the Oregon State Supreme Court (shown above as the *Strunk/Eugene*). From August 2012 through April 2013, PERS created over 29,000 invoices for approximately \$164 million. This is the largest collection effort ever attempted by PERS. PERS offered ten-year payment plans and we are currently five years into this collection effort. Typically, collections are a very minor part of what PERS does, as the Agency mission is to pay benefits to our members. Most of the *Strunk/Eugene* payment plans are for retirees who have monthly pension benefits. For these retirees, the Agency is able to deduct the monthly amount owed from their pension payments and apply this amount to their outstanding debt. Other retirees are sending in payments, and some have been turned over to third party collections. These efforts will continue as long as these debts are on the books. The largest body of work is the effort to identify deceased members and contact estates to collect any residual amount due on the outstanding debt at the time of death.

D. Plan for future actions that will reduce the amount of liquidated and delinquent debt owed to the state agency at the end of each fiscal year and describes any additional resources that are necessary to carry out the plan

The current plan for PERS, is to continue the collection efforts that are in place. We are collecting approximately \$2 million per month. Our current staffing should allow us to maintain our efforts to finalize collections with estates.

Oregon Health and Science University
Liquidated and Delinquent Accounts
Fiscal Year Ending June 30, 2018



OHSU is Oregon’s only public academic health center, with state-mandated missions of health care, education, research, scholarship, clinical practice, and community service focused on serving the health care needs of all Oregonians. OHSU has over 16,000 employees, trains more than 2,400 future health care providers, and serves more than 500,000 patients every year, most of whom are Oregonians.

The following report is being submitted in accordance with the 2017 [Senate Bill 1067](#), which is codified in [ORS 293.229\(2\)](#). This report provides additional information regarding Oregon Health and Science University’s (OHSU) current liquidated and delinquent accounts totaling \$59,793,292 which were transferred to the State’s Department of Revenue and/or private collection agencies for additional collection activity. This is only 0.5 percent of gross patient revenue, far below the national average of 2 percent for other comparable institutions in the health care industry.

1. Describe major categories of liquidated and delinquent accounts held by the state agency

OHSU is uniquely positioned in state government as the only public corporation operating a large health care enterprise. The population served by OHSU, students and patients, makes it difficult to compare the services OHSU provides and collects payment for, with other services state government provides. The total liquidated and delinquent accounts by these unique categories is as follows:

	<u>Managed By</u>		<u>Total</u>
	<u>Department of Revenue Collections</u>	<u>Private Collections</u>	
Patient Accounts	\$ 29,947,919	\$ 29,353,191	\$ 59,301,110
Student Accounts	250,689	241,493	492,182
Total	\$ 30,198,608	\$ 29,594,684	\$ 59,793,292

2. Describe circumstances under which the state agency writes off or adjusts liquidated and delinquent amounts or removes an account from liquidated and delinquent status

For patient accounts, each patient, or their family, receives three statement mailers with progressive dunning messages before being sent to a collection agency. Attempts are made to call patients during the period of time that the statement mailers are being sent.

3. Describe actions undertaken by the state agency to reduce the amount of liquidated and delinquent debt owed to it at the end of each fiscal year

OHSU is committed to providing high quality health care services to all Oregonians regardless of their ability to pay. Needing and receiving health care services is a vulnerable time in a person's life. Unlike other hospitals OHSU doesn't impact our patients credit ratings or drivers licenses in order to collect.

OHSU includes on each statement mailer prompts to have responsible parties call if they need to set payment arrangements or need financial help to pay their bill. Patients are also screened before they receive services and at any time after they receive services to evaluate their ability to pay and to ensure they understand the patient's financial responsibility.

In addition, patients that do not have insurance coverage, (i.e. non-sponsored) are reviewed thoroughly by Financial and Medicaid specialists to see if there are any programs the patients can apply/qualify for to help pay their bill.

OHSU also offers financial assistance to those patients who qualify. Request for financial assistance may be made at any point before, during, or after the provision of care. Financial assistance is secondary to all other financial resources available to the patient including insurance, government programs, third-party liability, and liquid assets. OHSU assists persons with financial need by waiving all or part of the charges for services provided.

4. Set forth a plan for future actions that will reduce the amount of liquidated and delinquent debt owed to the state agency at the end of each fiscal year and describe any additional resources that are necessary to carry out the plan.

OHSU is unique among reporting entities, both in the services it provides to Oregonians and the federal requirements that govern its debt collection practices. However, when comparing OHSU to other health care providers within the health care industry, OHSU performs extremely well in its debt collection results. For the 2018 fiscal year, OHSU has a bad debt rate of .50 percent of

gross patient revenue, which is well within the industry top quartile of two percent. OHSU has a streamlined process to collect balances from patients and students, and as required by applicable regulations and in accordance with its missions, offers financial assistance and payment plans for patients struggling to pay medical bills.

OHSU is committed to serving the health care needs of all Oregonians regardless of their income status and believes that patients and families experiencing health care crises should be treated with respect and care.