

**Report on  
Liquidated and Delinquent  
Accounts Receivable**

**June 30, 2019**



**Legislative Fiscal Office  
January 2020**



# TABLE OF CONTENTS

## RESULTS OF REPORTING

Summary of liquidated and delinquent accounts receivable.....	1
Liquidated and delinquent accounts receivable by fund type .....	4
Agencies exempt from reporting.....	5
Collections by the Department of Revenue .....	5
Collections by private collection agencies.....	6
Exempt accounts.....	7
Unassigned Accounts.....	9
SB 1067 Supplemental Reports .....	9

## APPENDICES

- Appendix A: Report Background
- Appendix B: Reporting Definitions and Instructions
- Appendix C: Agencies Reporting Active Balances
- Appendix D: Agencies Reporting No Accounts
- Appendix E: Unassigned Accounts
- Appendix F: SB 1067 Supplemental Reports
- Appendix G: Individual Agency Reports



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 background is included in Appendix A. The terms “liquidated” and “delinquent” 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 20th report issued under the statute.

## RESULTS OF REPORTING

This report accounts for 132 state agencies. Appendix G contains individual agency reports for those reporting active accounts. Agencies were provided with reporting instructions and access to the electronic reporting database. The Statewide Accounts Receivable Management 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.

	<u>Number</u>	<u>%</u>
Agencies reporting no accounts	53	40%
Agencies reporting active accounts	78	59%
Exempt agencies not reporting	1	1%
Agencies that did not report	0	0%
<b>Total</b>	<u>125</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 C. A list of the individual agencies that reported no such accounts is included in Appendix D.

	<u>Accounts</u>	<u>Value</u>
Beginning Balance	2,352,286	\$3,565,171,669
Additions:	446,614	\$1,197,479,185
Collections:	0	(\$633,961,994)
Accounts Closed:	-285,649	\$0
Write-Off's:	-26,299	(\$111,861,273)
Adjustments:	0	(\$124,799,768)
Reversals:	-487,933	(\$392,700,492)
<b>Ending Balance</b>	<u>1,999,019</u>	<u>\$3,499,327,327</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. Definitions and instructions are provided in Appendix B. Highlights of the data are:

- Both the number and aggregate value of liquidated and delinquent accounts have decreased since the previous reporting period. The total *number* of accounts decreased by 353,267 (15.0%). The total *aggregate value* of accounts decreased by \$35.8 million (1.8%).
- The ending balances resulted in an *average* account balance at the end of the 2019 reporting year of \$1,750.52, which is an increase of \$234.91 per account (15.5%) from last year's average.

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

<b>Agency</b>	<b>Accounts</b>	<b>Total Outstanding</b>	<b>Average Value</b>
Forestry, Department of	177	\$32,800,088	\$185,311
Oregon Business Development Department	12	\$1,023,679	\$85,307
Mortuary and Cemetery Board	16	\$655,676	\$40,980
Tax Practitioners, State Board of	18	\$716,757	\$39,820
Chiropractic Examiners, Board of	12	\$475,829	\$39,652
Accountancy, State Board of	29	\$907,180	\$31,282
State Accident Insurance Fund	166	\$2,973,394	\$17,912
Energy, Department of	3	\$52,539	\$17,513
Military Department	64	\$1,095,212	\$17,113
Oregon Naturopathic Medicine, Board of	9	\$149,085	\$16,565

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. Of ODF's accounts, \$32.8 million (99.9%) are exempt due to being owed by various government entities. Likewise, \$1.1 million (99.5%) of OMD's accounts are owed by government entities that are exempt from collections assignment.

Mortuary and Cemetery Board, Department of Energy, and Oregon Naturopathic Medicine Board are new to the list this year with a total of 28 accounts and \$857,300 owed in liquidated and delinquent accounts.

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

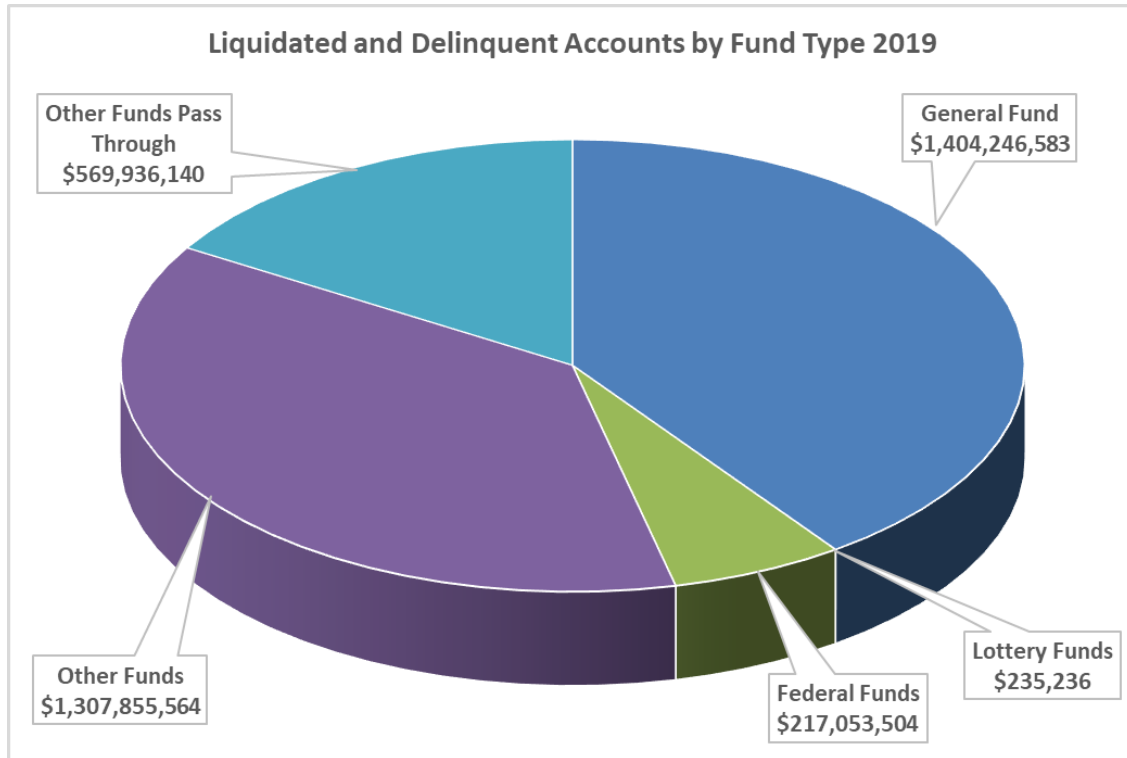
<b>Agency</b>	<b>Accounts</b>	<b>Total Outstanding</b>	<b>Average Value</b>
Judicial Department	1,518,494	\$1,793,782,170	\$1,181
Revenue, Department of	140,336	\$778,802,056	\$5,550
Justice Department	56,245	\$383,836,554	\$6,824
Employment Department	44,322	\$153,923,721	\$3,473
Oregon Health and Science University	142,860	\$65,212,680	\$456
Consumer and Business Services, Dept. of	7,573	\$57,434,696	\$7,584
Public Employees Retirement System	17,245	\$46,041,657	\$2,670
Forestry, Department of	177	\$32,800,088	\$185,311
Western Oregon University	6,423	\$22,968,498	\$3,576
Human Services, Department of	10,748	\$21,312,330	\$1,983

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 \$3.5 billion (74.3%) total outstanding of the total value of accounts reported; approximately the same from 73% in the prior year's report. The top ten agencies combined account for \$3.4 billion (95.9%) of the \$3.5 billion total.

The Judicial Department (OJD) accounts for 51.3% 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.

**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 2019 are \$1.4 billion, a 4.0% decrease over General Fund debts reported by agencies in 2018. A portion of the funds in the Criminal Fine Account are returned to the General Fund; this portion is determined each session. Of the \$1.4 billion General Fund balance, the Department of Revenue and OJD accounted for \$1.36 billion (97.1%) of the total.

As shown in the table below, the top 10 agencies carrying General Fund owed debts account for 99.9% of all the General Fund accounts reported.

Agency	Accounts	Total Outstanding	Percent of Total
Revenue, Department of	124,829	\$748,822,430	53.33%
Judicial Department	520,844	\$615,267,284	43.81%
Consumer and Business Services, Dept. of	151	\$16,221,192	1.16%
Environmental Quality, Department of	2,121	\$7,824,403	0.56%
Justice Department	4	\$7,715,285	0.55%
Construction Contractors Board	3,050	\$7,682,233	0.55%
Higher Education Coordinating Commission	16	\$203,222	0.01%
Real Estate Agency	18	\$202,779	0.01%
Secretary of State	39	\$123,272	0.01%
Government Ethics Commission, Oregon	8	\$63,140	0.00%



Roughly 84.4% of the Other Funds outstanding balances are accounted for by six agencies: Judicial Department (49.0%), Department of Justice (12.0%), Employment Department (11.8%), Oregon Health and Science University (5.0%), Public Employees Retirement System (3.5%), 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 (88.3%) are held by the Department of Justice. 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 2019 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:

<b>Collections by Department of Revenue 2019</b>		
	<b>Accounts</b>	<b>Value</b>
Beginning Balance	270,225	\$367,744,157
Addition:	166,524	\$192,701,847
Collections:	0	-\$45,944,106
Returned to Originating Agency:	-86,283	-\$135,625,852
Forward to Private Collection Agency:	-4,814	-\$40,914,374
Accounts Satisfied:	-65,923	\$0
Ending Balance	279,729	\$337,961,672

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 2019 reporting year was \$8.6 million more than the prior year on a \$96.0 million (14.6%) decrease 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 8.2% represents a 2.5% increase from the collection rate of the previous year. DOR collected \$7.9 million in collection fees paid by debtors and \$1.4 million in collection fees paid by agencies.

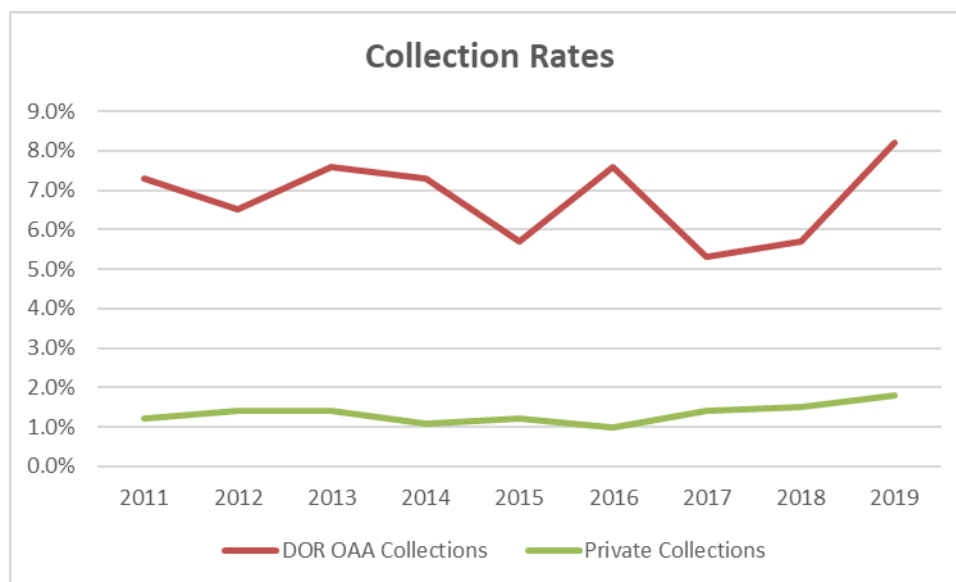
**Collections by private collection agencies**

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.

<b>Collections by Private Collections Agencies 2019</b>		
	<b>Accounts</b>	<b>Value</b>
Beginning Balance	1,094,534	\$1,383,286,772
Addition:	231,543	\$320,460,294
Collections:	0	-\$31,382,354
Returned to Originating Agency:	-157,875	-\$349,065,771
Return to Department of Revenue:	-729	-\$863,639
Accounts Satisfied:	-33,409	\$0
Ending Balance	1,134,064	\$1,322,435,302

Total collections by private collection agencies increased by \$1.5 million (4.6%) from the prior year on a \$363.4 million (11.8%) decrease 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 1.8% represents a 0.3% increase in the collection rate from the previous year. Private collection agencies collected \$6.2 million in collection fees paid by debtors and \$463,506 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%
2019	8.2%	1.8%



### 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 collection, 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 \$3.5 billion in liquidated and delinquent accounts reported, approximately \$1.5 billion (42.9%) were classified as exempt from statutory requirements that they be turned over to

DOR or private agencies for collection. This amount is a 25.0% increase from the previous reporting year. The following exempt categories showed substantial increases:

- \$89.0 million in DAS approved exemptions
- \$88.7 million in Litigation, Bankruptcy, Mediation, etc.
- \$63.8 million in Imprisoned Debtor
- \$58.9 million in Wage Garnishments or Order Prevents
- \$36.4 million in Spousal or Child Support
- \$32.8 million in Debtor Hardship

<b>Statutorily Prohibited or Exempt</b>		
	<b>Accounts</b>	<b>Value</b>
<b>Beginning Balance</b>	<b>803,053</b>	<b>\$1,154,547,882</b>
consensual security interest	571	\$10,237,997
court ordered judgement	2,799	\$100,074,208
litigation, bankruptcy, mediation, etc.	19,888	\$160,579,930
student loan of a student attending school	0	\$0
state agency receivables	1,111	\$10,397,887
federal or local government receivables	495	\$34,231,100
hospitalized debtor	7,867	\$27,639,619
imprisoned debtor	43,710	\$167,671,962
account less than \$100.00	12,243	\$536,168
loss of federal funds or federal program funds	35,454	\$110,823,986
debtor hardship	36,202	\$165,907,291
non-consensual lien	51	\$1,527,193
secured by bond	238	\$1,993,495
payment on multiple accounts within 1 year	671	\$4,845,824
ORS Ch. 825, or 826 related to a motor carrier	52	\$210,387
wage garnishment or order prevents	9,651	\$71,813,153
spousal or child support	54,617	\$333,166,028
not income-producing and no assets	61	\$450,697
Prohibited by Law - ORS 293.231(5)	190,871	\$164,256,564
DAS approved exemptions (ORS 293.233(1))	27,287	\$153,692,369
owed by a closed estate	790	\$7,450,231
suspension of collection under ORS 305.155	159	\$1,831,085
<b>Ending Balance</b>	<b>1,247,841</b>	<b>\$2,683,885,056</b>

Of the total exempt amount, \$333.2 million (21.8%) was reported as spousal or child support. This is a 9.1% increase over the previous year, an increase of \$36.4 million.

Those amounts that were legally prohibited or exempted from assignment for collections totaled \$1.5 billion in 2019, an increase of \$374.8 million from the 2018 report. Those accounts prohibited from assignment by law under ORS 293.231(5) decreased by a net of \$61.5 million (21.8%). DAS approved exceptions (ORS 293.233(1)) increased by \$89.1 million (137.6%).

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 E 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.

### **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 six agencies subject to the provisions of SB 1067 for state fiscal year 2019:

- 1) Judicial Department, \$1.79 billion
- 2) Department of Revenue, \$778.8 million
- 3) Department of Justice, \$383.8 million
- 4) Employment Department, \$153.9 million
- 5) Oregon Health and Science University, \$65.2 million
- 6) Department of Consumer and Business Services, \$57.4 million

The supplemental reports required by SB 1067 for fiscal year 2019 are provided in Appendix F.



---

## 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 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.

SB 1067 (2017) requires state agencies with a Liquidated and Delinquent Accounts (LDA) ending balance of \$50 million or more to produce a supplementary report by the following January 1st that will:

- 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.

### **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.

### **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

---

### 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 2019 (fiscal year ending June 30, 2019), the following timeline has been adopted:

Review of reporting manual with agency personnel	August – September 2019
Begin agency submission of required information	August – September 2019
Agency report to LFO if not subject to reporting statute	September 2019
Last day for input of information	October 1, 2019
Draft report	November 30, 2019
Report to the Legislature	December 31, 2019

#### 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](mailto: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:

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

Delinquent Account Reporting System | LFO

[Home](#)

### Section I

#### System Entry - *Fiscal Year 20XX*

Agency Name: Alfalfa Seed Commission, Oregon

Please select a Fund

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

### Agencies without data to report

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

Finished Reporting?

Are you sure you are nothing to report for the fiscal year?

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.

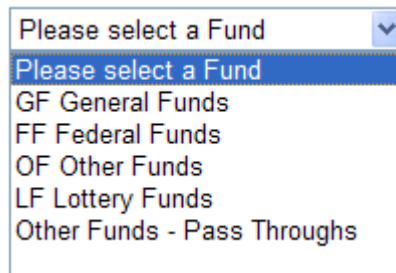
### Agencies with data to report

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)
<b>Ending Balance 6/30/20XX</b>	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
<b>Accounts Outstanding</b>	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
<b>Accounts Outstanding</b>	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
<b>Total exemptions for fiscal year 20XX</b>	<b>0</b>	<b>0</b>

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 C

### AGENCIES REPORTING ACTIVE BALANCES (HIGHEST TO LOWEST)

Agency	# of Accounts	Balance
Judicial Department	1,518,494	\$1,793,782,170
Revenue, Department of	140,336	\$778,802,056
Justice, Department of	56,245	\$383,836,554
Employment Department	44,322	\$153,923,721
Oregon Health and Science University	142,860	\$65,212,680
Consumer and Business Services, Department of	7,573	\$57,434,696
Public Employees Retirement System	17,245	\$46,041,657
Forestry, Department of	177	\$32,800,088
Western Oregon University	6,423	\$22,968,498
Human Services, Department of	10,748	\$21,312,330
University of Oregon	4,912	\$20,640,711
Oregon State University	7,662	\$17,223,321
Oregon Health Authority	2,802	\$16,549,706
Transportation, Department of	7,894	\$15,311,114
Portland State University	7,493	\$14,733,833
Construction Contractors Board	3,050	\$9,602,790
Environmental Quality, Department of	2,184	\$8,621,212
Labor and Industries, Bureau of	483	\$6,323,292
Administrative Services, Department of	818	\$5,966,509
Corrections, Department of	2,936	\$4,245,745
Southern Oregon University	1,436	\$3,607,363
Oregon Institute of Technology	1,987	\$3,241,405
State Accident Insurance Fund	166	\$2,973,394
Eastern Oregon University	1,772	\$2,175,886
Police, Department of State	6,482	\$1,338,712
Military Department	64	\$1,095,212
Oregon Business Development Department	12	\$1,023,679
Accountancy, State Board of	29	\$907,180
Housing and Community Services Department	122	\$746,910
Tax Practitioners, State Board of	18	\$716,757
Massage Therapists, Oregon Board of	149	\$709,381
Landscape Contractors Board	605	\$656,700
Mortuary and Cemetery Board	16	\$655,676
Chiropractic Examiners, Board of	12	\$475,829
Oregon Corrections Enterprises	33	\$307,281
Secretary of State	93	\$285,362
Appraiser Certification and Licensure Board	17	\$260,504
Veterans' Affairs, Department of	36	\$250,569
Marine Board	34	\$221,856

<b>Agency</b>	<b># of Accounts</b>	<b>Balance</b>
Mental Health Regulatory Agency	23	\$219,595
State Lands, Department of	25	\$213,983
Real Estate Agency	21	\$203,869
Higher Education Coordinating Commission	16	\$203,222
Agriculture, Department of / Commodity Comm.	92	\$179,310
Naturopathic Medicine, Board of	9	\$149,085
Geology and Mineral Industries, Department of	9	\$123,003
Education, Department of	30	\$122,155
Oregon Medical Board	7	\$110,448
Lottery Commission, Oregon State	18	\$104,607
Government Ethics Commission, Oregon	56	\$69,794
Engineering and Land Surveying, Board of Ex. for	12	\$59,183
Public Safety Standards and Training, Department of	10	\$56,740
Liquor Control Commission, Oregon	54	\$52,681
Energy, Department of	3	\$52,539
Architect Examiners, Board of	9	\$50,684
Nursing, Board of	23	\$48,747
Speech-Lang. Pathology/Audiology, Board of Ex. for	5	\$48,646
Parks and Recreation Department	268	\$46,408
Dungeness Crab Commission, Oregon	26	\$36,017
Aviation, Department of	255	\$35,886
Water Resources Department	57	\$27,333
Blind, Commission for the	3	\$23,589
Fish and Wildlife, Department of	22	\$20,375
Oregon Youth Authority	13	\$19,018
Dairy Products Commission, Oregon	2	\$15,274
Optometry, Oregon Board of	1	\$11,999
Public Utility Commission	61	\$10,449
Parole and Post-Prison Supervision, Board of	94	\$8,557
Licensed Social Workers, Board of	3	\$7,528
Employment Relations Board	6	\$3,813
Medical Imaging, Board of	6	\$3,322
Pharmacy, Board of	4	\$1,853
Library, Oregon State	22	\$1,575
Occupational Therapists, Board of	1	\$1,500
Legislative Administration Committee	11	\$1,086
Dentistry, Board of	1	\$1,000
Legislative Counsel Committee	1	\$115
<b>TOTAL</b>	<b>1,999,019</b>	<b>\$3,499,327,327</b>

## Appendix D

---

### AGENCIES REPORTING NO ACCOUNTS

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



## Appendix E

### UNASSIGNED ACCOUNTS

Unassigned Accounts	Total		Unassigned Accounts Over 90 Days		Statute Exempting From Assignment
	Accounts	Amount	Accounts	Amount	
Judicial Department	1,518,494	\$1,793,782,170	62,822	\$95,573,560	
Revenue, Department of	140,336	\$778,802,056	32,787	\$95,563,178	
Justice, Department of	56,245	\$383,836,554	586	\$117,511	
Employment Department	44,322	\$153,923,721	4,069	\$14,527,988	
Oregon Health and Science University	142,860	\$65,212,680	-	\$0	ORS 353.100
Consumer and Business Services, Department of	7,573	\$57,434,696	1,331	\$865,097	
Public Employees Retirement System	17,245	\$46,041,657	14,900	\$43,132,141	
Forestry, Department of	177	\$32,800,088	41	\$8,354	
Western Oregon University	6,423	\$22,968,498	4,016	\$16,995,776	
Human Services, Department of	10,748	\$21,312,330	414	\$1,194,102	
University of Oregon	4,912	\$20,640,711	3,323	\$13,749,908	ORS 352.138
Oregon State University	7,662	\$17,223,321	4,128	\$7,237,560	ORS 352.138
Oregon Health Authority	2,802	\$16,549,706	111	\$4,193,205	ORS 352.138
Transportation, Department of	7,894	\$15,311,114	6,133	\$4,602,269	
Portland State University	7,493	\$14,733,833	1,334	-\$757,881	ORS 352.138
Construction Contractors Board	3,050	\$9,602,790	500	\$1,082,811	
Environmental Quality, Department of	2,184	\$8,621,212	1,630	\$2,196,647	
Labor and Industries, Bureau of	483	\$6,323,292	267	\$1,682,594	
Administrative Services, Department of	818	\$5,966,509	7	\$5,627	
Corrections, Department of	2,936	\$4,245,745	61	\$174,140	
Southern Oregon University	1,436	\$3,607,363	-	\$0	ORS 352.138
Oregon Institute of Technology	1,987	\$3,241,405	666	\$1,766,405	ORS 352.138
State Accident Insurance Fund	166	\$2,973,394	166	\$2,973,394	ORS 656.753
Eastern Oregon University	1,772	\$2,175,886	407	\$469,448	ORS 352.138
Police, Department of State	6,482	\$1,338,712	219	\$14,377	
Military Department	64	\$1,095,212	26	\$29,677	
Oregon Business Development Department	12	\$1,023,679	-	\$0	
Accountancy, State Board of	29	\$907,180	1	\$20,687	
Housing and Community Services Department	122	\$746,910	-	\$0	
Tax Practitioners, State Board of	18	\$716,757	-	\$0	
Massage Therapists, Oregon Board of	149	\$709,381	5	\$25	ORS 182.460
Landscape Contractors Board	605	\$656,700	6	\$7,741	ORS 182.460
Mortuary and Cemetery Board	16	\$655,676	11	\$401,662	
Chiropractic Examiners, Board of	12	\$475,829	11	\$389,909	
Oregon Corrections Enterprises	33	\$307,281	10	\$96,180	ORS 182.460
Secretary of State	93	\$285,362	14	\$7,161	
Appraiser Certification And Licensure Board	17	\$260,504	10	\$235,127	ORS 674.305
Veterans' Affairs, Department of	36	\$250,569	-	\$0	
Marine Board	34	\$221,856	6	\$7,989	
Mental Health Regulatory Agency	23	\$219,595	-	\$1	
State Lands, Department of	25	\$213,983	17	\$75,848	
Real Estate Agency	21	\$203,869	5	\$84,765	
Higher Education Coordinating Commission	16	\$203,222	16	\$203,222	
Agriculture, Department of / Commodity Comm.	92	\$179,310	23	\$63,221	

Unassigned Accounts	Total		Unassigned Accounts Over 90 Days		Statute Exempting From Assignment
	Accounts	Amount	Accounts	Amount	
Oregon Naturopathic Medicine, Board of	9	\$149,085	9	\$149,085	
Geology and Mineral Industries, Dept. of	9	\$123,003	2	\$99,141	
Education, Department of	30	\$122,155	1	\$355	
Oregon Medical Board	7	\$110,448	-	\$0	
Lottery Commission, Oregon State	18	\$104,607	4	\$27,525	
Government Ethics Commission, Oregon	56	\$69,794	52	\$60,604	
Engineering and Land Surveying, Board of Ex. For	12	\$59,183	8	\$19,756	ORS 182.460
Public Safety Standards and Training, Dept. of	10	\$56,740	3	\$31,451	
Liquor Control Commission, Oregon	54	\$52,681	19	\$36,269	
Energy, Department of	3	\$52,539	3	\$52,539	
Architect Examiners, Board of	9	\$50,684	1	\$0	ORS 182.460
Nursing, Board of	23	\$48,747	17	\$28,636	
Speech-Lang. Pathology/Audiology, Board of Ex. for	5	\$48,646	1	\$550	
Parks and Recreation Department	268	\$46,408	-	\$0	
Dungeness Crab Commission, Oregon	26	\$36,017	13	\$33,952	
Aviation, Department of	255	\$35,886	191	\$24,055	
Water Resources Department	57	\$27,333	-	\$0	
Blind, Commission for the	3	\$23,589	3	\$23,589	
Fish and Wildlife, Department of	22	\$20,375	-	\$0	
Oregon Youth Authority	13	\$19,018	-	\$0	
Dairy Products Commission, Oregon	2	\$15,274	-	\$0	
Optometry, Oregon Board of	1	\$11,999	-	\$0	ORS 182.460
Public Utility Commission	61	\$10,449	2	\$360	
Parole and Post-Prison Supervision, Board of	94	\$8,557	16	\$2,675	
Licensed Social Workers, Board of	3	\$7,528	3	\$7,528	
Employment Relations Board	6	\$3,813	1	\$750	
Medical Imaging, Board of	6	\$3,322	3	\$1,500	
Pharmacy, Board of	4	\$1,853	2	\$810	
Library, Oregon State	22	\$1,575	5	\$623	
Occupational Therapists, Board of	1	\$1,500	-	\$0	
Legislative Administration Committee	11	\$1,086	-	\$0	
Dentistry, Board of	1	\$1,000	-	\$0	
Legislative Counsel Committee	1	\$115	-	\$0	
<b>Grand Total</b>	<b>1,999,019</b>	<b>\$3,499,327,327</b>	<b>140,438</b>	<b>\$309,593,179</b>	

## Appendix F

---

### SB 1067 SUPPLEMENTAL REPORTS

- 1) Judicial Department, \$1.79 billion
- 2) Department of Revenue, \$778.8 million
- 3) Department of Justice, \$383.8 million
- 4) Employment Department, \$153.9 million
- 5) Oregon Health and Science University, \$65.2 million
- 6) Department of Consumer and Business Services, \$57.4 million



OREGON JUDICIAL DEPARTMENT  
Office of the State Court Administrator

September 19, 2019

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 2019. This is the Department's 18th 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, statute<sup>1</sup> 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 \$1.79 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.).

---

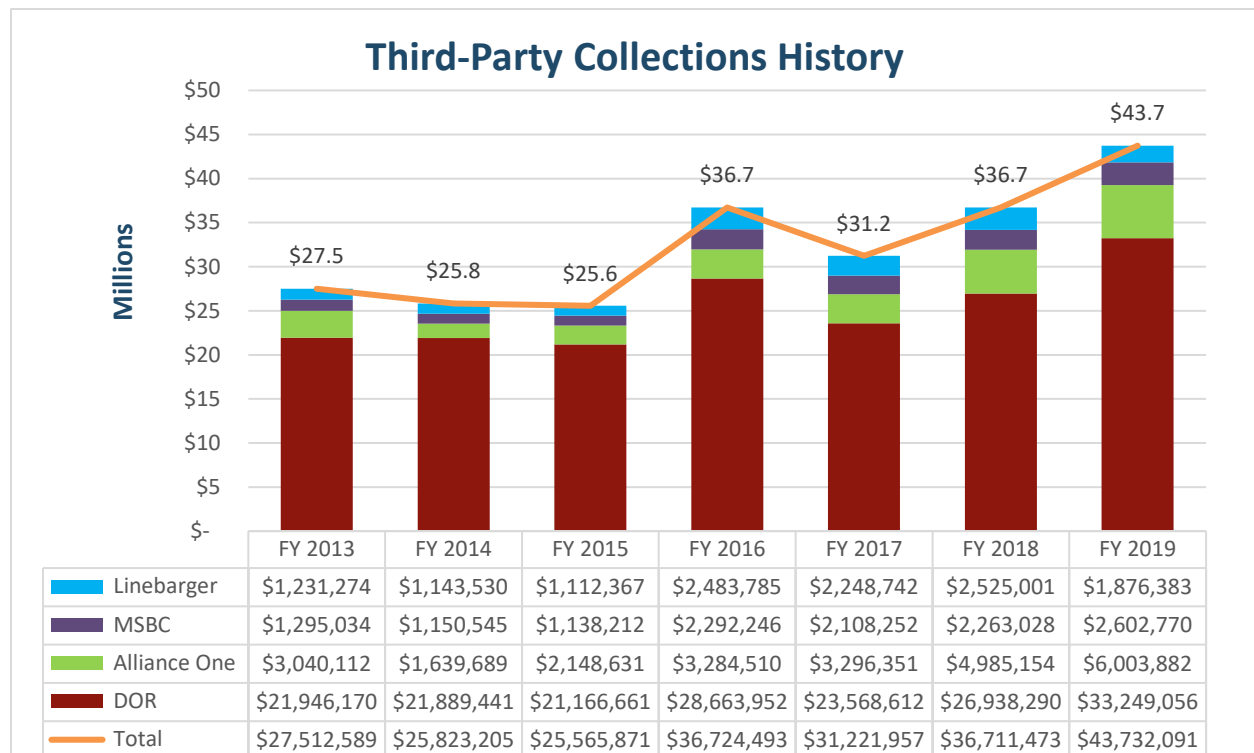
<sup>1</sup> ORS 137.183

## Fiscal Year 2019 Liquidated and Delinquent Debt

The Oregon Judicial Department has \$1.79 billion in liquidated and delinquent debt as of June 30, 2019 which is divided into three categories described below:

1. Actively being worked by DOR or a PCF (1,188,064 cases for \$1.27 billion or 70.7% of total AR). This represents a 3% increase over Fiscal Year 2018.

The following is a comparison of third-party collections from fiscal year 2013 to fiscal year 2019. Third party collections revenue increased by 19%, or \$7.02 million over fiscal year 2018. The factors contributing to increased collections in fiscal year 2019 include increased referrals to PCFs, and new collection tools and business process improvements at DOR.



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 (267,608 cases for a total of \$430.3 million, or 24% of total AR).
3. Inactive cases not assigned to collections and not exempt from a collection referral (62,822 cases for a total of \$95.6 million, or 5.3% of total AR). About 99.7% of these cases have not received a payment in over 90 days (62,633 cases for a total of \$58.2 million) and of these, 9,160 cases (14.6%) with a sum of \$5 million have not been assigned to collections yet. OJD staff reviews these cases regularly to send to collections.

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

## **Fiscal Year 2019 Reporting Overview**

### Doubtful Accounts

Of the \$1.79 billion liquidated and delinquent total, \$1.28 billion, or 84.54%, is considered uncollectible based on analysis of payment trends over the past twenty years. However, many of these debts continue to be worked by courts, Department of Revenue, and Private Collection Firms.

### Exempt Accounts

During fiscal year 2019, there were 267,608 cases totaling \$430,329,524 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).

## **Improvements to 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, during the last fiscal year, OJD has implemented or continued to work on the implementation of the following programs to try to reach people who have an ability to pay and to increase our efficiency through automation and data exchanges:

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. This integration went live on October 31, 2018 and OJD is now sending 2,000 payment plan text reminders a month.
2. During August 2018 OJD implemented a centralized process to send automated notices 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) and SB 980 (2019). 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. During the fiscal year, testing and final preparations were completed to begin the data exchange in January 2020.

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

## Appendix A

### Total Liquidated and Delinquent Debt

<b>Total Liquidated and Delinquent</b>	<b>Cases</b>	<b>Total</b>
Beginning Balance July 1, 2018	1,519,956	\$1,752,620,499
Cases added during FY 2019	196,708	\$193,936,582
FY 2019 Collections on Liquidated and Delinquent cases		(\$59,609,930)
Accounts Closed	(74,594)	
Delinquent case Write-offs FY 2019	(6,290)	(\$6,393,311)
Court Adjustments		(\$67,845,505)
Cases Brought Current	(117,286)	(\$18,926,165)
Ending Balance June 30, 2019	1,518,494	\$1,793,782,170

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

<b>DOR – OAA</b>	<b>Cases</b>	<b>Total</b>
Beginning Balance July 1, 2018	188,253	\$253,136,256
Cases added during FY 2019	116,093	\$122,370,291
OAA Collections FY 2019	(50,233)	(\$33,249,056)
Court adjustments to cases		(\$3,607,571)
Returns*	(68,173)	(\$77,407,494)
Ending Balance June 30, 2019	185,940	\$261,242,426

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

<b>Private Collection Firms</b>	<b>Cases</b>	<b>Total</b>
Beginning Balance July 1, 2018	955,573	\$976,132,626
Cases added during FY 2019	173,647	\$171,753,158
PCF Collections FY 2019	(14,813)	(\$10,483,036)
Court adjustments to cases		(\$25,547,229)
Returns*	(112,283)	(\$105,218,859)
Ending Balance June 30, 2019	1,002,124	\$1,006,636,660

---

\* Amounts returned to OJD as uncollectible



*Executive summary*

2019

**ORS 293.229(2)**  
**Liquidated and**  
**Delinquent Accounts**  
**Report**

---

December 31, 2019

# Executive summary

In the 2017 Legislative Session, Senate Bill 1067 passed. It 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 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. About 98 percent of the revenue generated by DOR comes through voluntary compliance. DOR believes 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 cannot pay the full amount due by the deadline. 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 (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 does not 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 policy 35.50.10 of the Oregon Accounting Manual unless the agency determines that amount should be canceled 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 an FTF assessment, appealed 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 cannot 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 will not extend credit to individuals who have not 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 an 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

DOR continues to learn and improve on L&D collection and accounts receivable management tools and processes available in GenTax. During the past year, DOR has enhanced the writing off of uncollectible accounts and is in the processes of completing a system enhancement to issue garnishments in specific situations automatically. Collection activity and accounts receivable management in DOR's new core system will continue to mature as DOR completes additional enhancement initiatives including:

- Automating the cancellation of debts that meet eligibility criteria.
- Scoring debts to ensure appropriate treatment of accounts.
- Improving taxpayer self-sufficiency tools.
- Implementing SB 523 (2019) for public notification of certain amounts owed to the state.
- Establishing operation metrics and accountability standards, and new key performance metrics.

*The full report is available under the "About Us" tab at [www.oregon.gov/dor](http://www.oregon.gov/dor).*



*ORS 293.229(2) report*

# Liquidated and Delinquent Accounts

---

December 31, 2019



## Introduction

In the 2017 legislative session, Senate Bill 1067 passed. It 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 2019, 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 2019 fiscal year with 140,336 L&D accounts valued at \$778,802,056.

## Background

DOR administers more than 40 tax programs, which generated more than \$13.3 billion in revenue during the 2019 fiscal year. \$246 million<sup>1</sup> of that revenue was a result of DOR's collection activities on L&D accounts. About 98 percent of the revenue generated by DOR comes directly through voluntary compliance, not from its collection activities on L&D accounts. Still, DOR's collection activities on L&D accounts are 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 principal goals is to maximize voluntary compliance. To better understand DOR's L&D accounts ending balance, it is helpful to understand the connection that exists 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 revenue streams for the state and effectively using state resources. If this approach does not yield the result of taxpayers meeting their obligations, collection activities begin.

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.

---

<sup>1</sup> As reported on DOR's L&D report to LFO for fiscal year 2019.

## Major categories of L&D accounts held by DOR

L&D accounts held by DOR are primarily composed 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 2019, the ending balance for failure-to-file accounts was \$340,848,830 and \$437,953,226 for all others.

### *All other debt*

Multiple types of debt, such as deficiency assessment debt or penalties for failing to comply with certain filing requirements, are included in this category. 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 who 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 many factors that may impact the taxpayer's financial situation and ability to pay. For some, the inability to pay is due to loss of a job, divorce, or illness. For others, they have overextended themselves financially and have chosen to pay other debts instead.

The complexity of computing their tax liability also may play a factor. In these cases, although the taxpayer demonstrates a willingness to comply with tax law by timely filing 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 are used to identify individuals and businesses that did not file a tax return, despite having a requirement to do so. These taxpayers are encouraged to file on their own, but if they do not, 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 DOR's best estimate, and DOR believes this to be in line with statutory expectations found in ORS 305.265(10)(a)<sup>2</sup>. However, these debts are still only estimates and can increase—although they often decrease—at any time if the taxpayer files a return showing their self-reported tax liability. Only the taxpayer can report that they qualify for certain credits and deductions.

Efficiencies resulting from automating some of DOR's filing enforcement processes have generally contributed toward growing the L&D balance, because this debt is based on an estimation made by the agency. In DOR's legacy system, filing enforcement was done entirely manually. Nearly all of DOR's filing enforcement work—including FTF assessments—is now automated through use of business rules and third-party data stored in DOR's new core system. DOR can begin enforcement action much faster than before and generate more FTF assessments. Although the increased efficiency in performing filing enforcement work is a contributor to increasing 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.<sup>3</sup>

FTF debts are different from other tax assessments with regard to appeal rights. Self-assessed tax debts do not have appeal rights, because the taxpayer themselves reported that an amount is due. Although a taxpayer can appeal a deficiency assessment, they must do so within 90 days of the assessment date. Appeal rights on FTF debt, on the other hand, do not 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),<sup>4</sup> 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.<sup>5</sup>

<sup>2</sup> 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...”

<sup>3</sup> DOR's FTF L&D balance dropped by about \$50 million in 2019 when compared to fiscal year 2018. This is primarily due to write-off activity. See the section titled “Write-offs, adjustments, and removal from L&D balances” below for more information on DOR's write-off activity during fiscal year 2019.

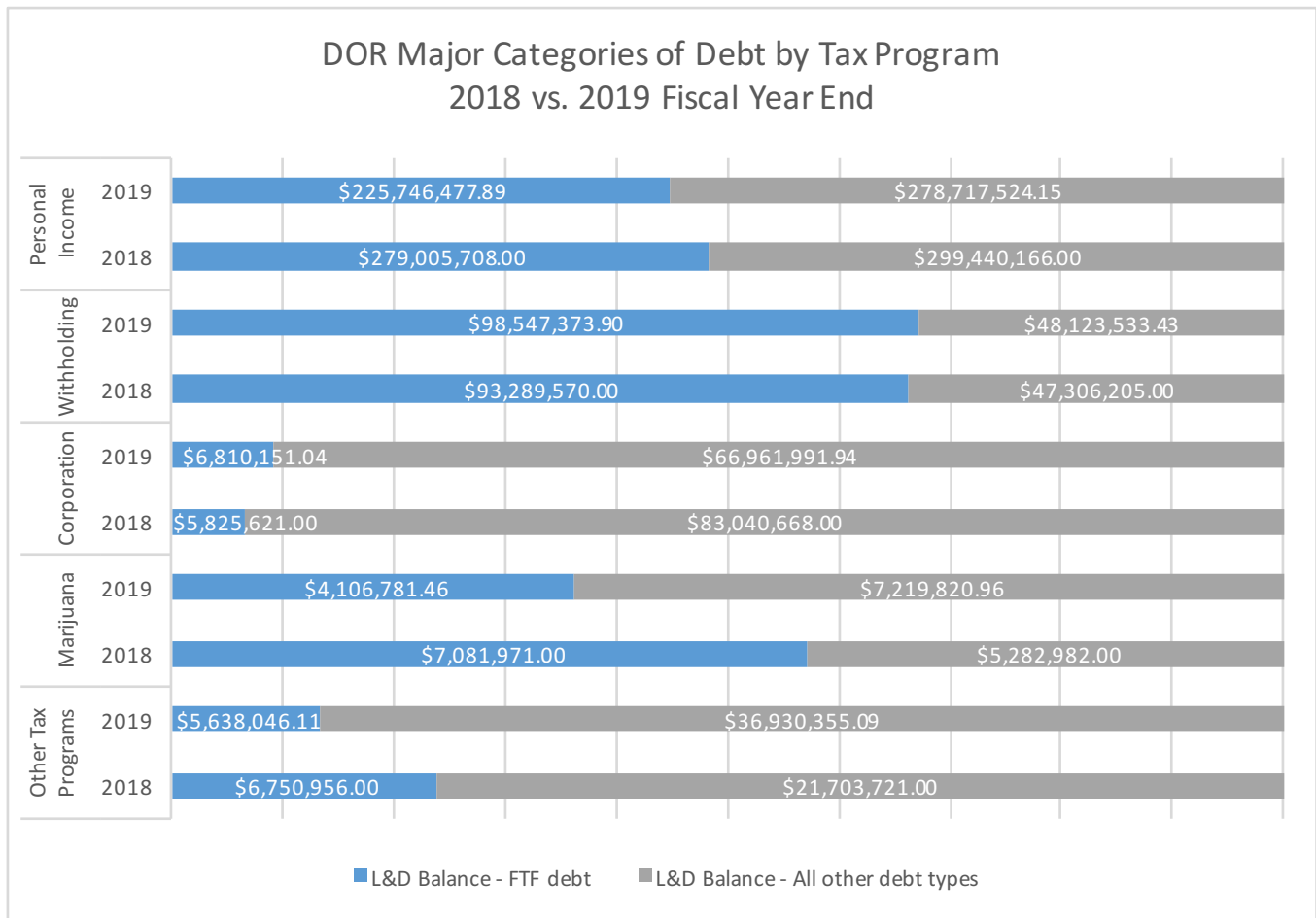
<sup>4</sup> ORS 305.265(10)(b)—“Notwithstanding subsection (14) of this section and ORS 305.280, and only to the extent allowed by rules adopted by the department, the department may accept the filing of a report or return submitted by a person who has been assessed a tax under paragraph (a) of this subsection.”

<sup>5</sup> If DOR sets up an FTF determination and the taxpayer subsequently files a tax return with an amount due, these debts are reclassified as self-assessed debts. This is because the taxpayer's willingness to pay and effort of the agency to collect now more closely mirror those observed in the “all other debt” category.

There are many reasons that make FTF assessments more likely to result in debts that 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 must pay the past-due L&D amount, as well as continue to withhold or make estimated payments for the current filing period. This can create a financial burden for the taxpayer. Lastly, a taxpayer may not agree with the assessment but did not respond to DOR's requests to resolve the matter until after collection activities have ensued.

DOR's collection activities support its filing enforcement activities. FTF assessments would have little effect on enforcing tax law if collection of the amounts established by these assessments were not pursued. Revenue agents report that, in many cases, taxpayers do not respond to multiple attempts by DOR to contact them until after collection activity begins (for example, through wage or bank garnishment). Still, it is important to note that the principal purpose of filing enforcement is not to establish amounts to be collected by the department's revenue agents, but to compel the taxpayer to file the missing return and file future returns on time. In some cases, these balances are resolved entirely by the taxpayer filing a return for the FTF period, and it may even result in a refund.

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 the last two fiscal years 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

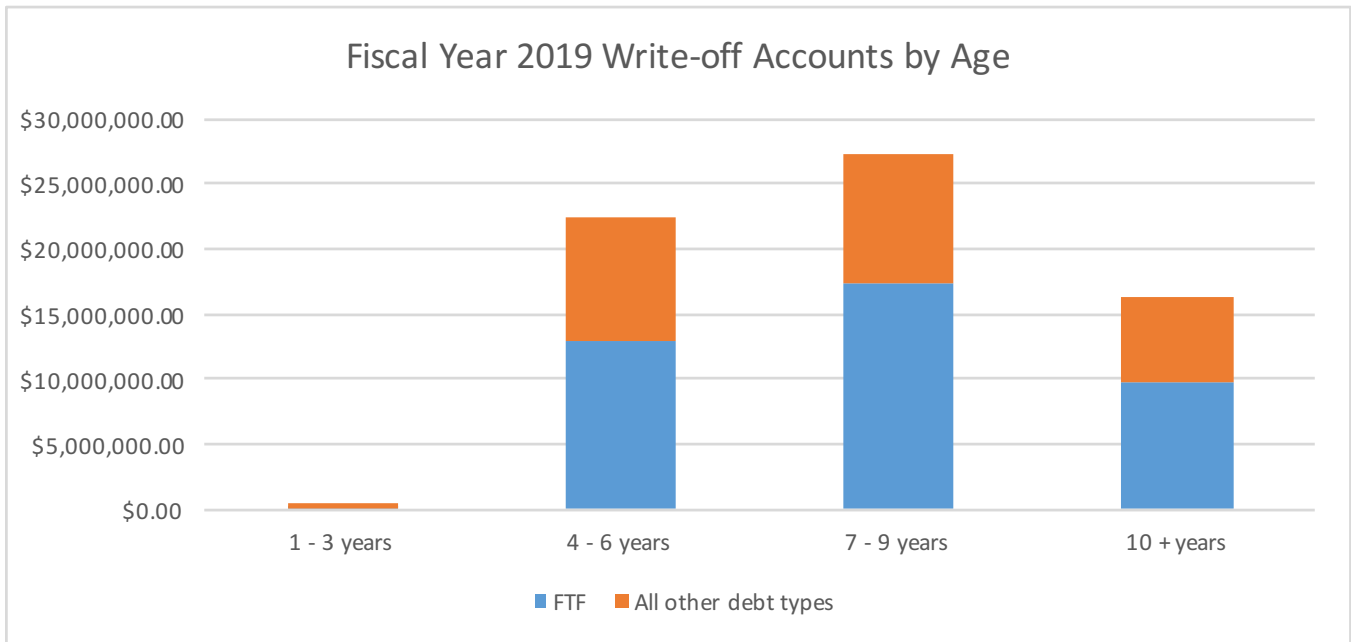
A write-off is an accounting transaction that removes the balance from the accounts receivable, but the amount remains legally enforceable. A debt qualifies for write-off after all reasonable efforts to collect the debt have been made and one of the nine attorney general-approved conditions listed in policy 35.50.10 of the Oregon Accounting Manual are met.

The first eight conditions listed in OAM 35.50.10 are approved for use by all state agencies. The ninth condition refers to an agency-specific attorney general-approved criteria. DOR's agency-specific criteria apply when all of the following is true for the past three years:

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

DOR reports \$68 million in write-offs during fiscal year 2019, a 97 percent increase over the prior fiscal year. As indicated in this report to the Legislature for fiscal year 2018, DOR planned to implement an enhanced system process to write-off accounts based on some of the criteria described above. This enhancement was implemented as planned in fiscal year 2019. Some accounts continue to be written off manually, subject to a management approval process. The implementation of this system enhancement has assisted DOR to better organize the accounts receivable.

Fiscal year 2019 includes write-off transactions of older accounts, which resulted in higher-than-normal amounts written off. Below is a graph that depicts the age and type of debt that was removed from the department's revenue agent active work queues. Accounts in write-off status are tracked by the system and returned to active collections if the account becomes collectible again.



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

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

- The tax has been delinquent for seven or more years;
- All reasonable efforts have been made to collect;
- The taxpayer cannot be located or is dead; and
- 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 this 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 subsequently reversed are removed from DOR's L&D balance. These reversals also have the effect of reducing DOR's ending balance. These are considered neither write-offs nor cancellations, but are reported in the "reversals" line of the L&D report to the LFO. These reversals can be initiated due to a taxpayer having filed a return after DOR assessed an FTF or because of appeal case decisions and amended returns. In these cases, associated penalties and interest are also reversed.

## **L&D account reduction efforts—2019**

With regard to DOR's L&D balance, it is important to consider that the agency has two objectives that seem to be in opposition. On one hand, DOR strives to optimize collection and reduce the amount owed to the state. 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 cannot 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 DOR'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 tools to optimize the collection of L&D debts.
3. Manage the agency's L&D balance by means other than collection.

### ***Reduce amounts aging to L&D***

- When appropriate, DOR solicits payment at the conclusion of an audit, prior to the debt reaching collections. The Proposed Audit Findings notice for the corporate and personal income tax programs informs the taxpayer that paying the amount due prior to the Notice of Deficiency gives them the chance to avoid more penalty and interest. It also brings in revenue for the state sooner.
- At the conclusion of an audit or filing enforcement activity, DOR staff ask taxpayers to amend or submit missing returns for other filing periods voluntarily to get into compliance. Taxpayers are more likely to file correctly at this point to avoid more penalty and interest.
- Filing enforcement activities are prioritized on accounts that are more likely to result in revenue for the state. For example, DOR prioritizes filing periods where it has received estimated payments or withholding credit but have no return for which to apply the payment.
- Enhancement to DOR's system, serving to automate filing enforcement activities, enables more systematic, timely, and accurate FTF assessments. More timely filing enforcement activity allows DOR to address both compliance and collection sooner and more successfully. Better data and the use of that data allow DOR to establish higher-quality FTF assessments resulting in smaller, more accurate assessments.
- DOR increases revenue agents' availability for contact immediately following filing deadlines to collect payments in full or establish payment plans sooner for amounts owed. This increased availability is accomplished by focusing on reducing call wait times and reassigning staff to answer calls during peak periods.
- DOR has provided new tools and resources to help taxpayers voluntarily comply. For example, DOR created an online withholding calculator and an Oregon-specific W-4 to assist the public in determining the appropriate amount of Oregon withholding beginning with tax year 2018. 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.
- Improve return and other required filing through electronic filing solutions. For smaller companies and individual businesses, the department has created a return document on Revenue Online that could be used to submit returns electronically. In response to the trend of businesses wanting to file in bulk, DOR has plans to implement a bulk filing portal that will be open to all Oregon businesses. DOR's annual Withholding Reconciliation (Form WR) has seen an 80 percent increase in electronic filing with a 65 percent decrease in paper filing since 2016. Electronic filing promotes more accurate and timely filing and reduces the need for filing enforcement and collection action.

### ***Maximize collection of L&D debts***

- Improved capability to store data files in the data warehouse in our core system 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. Now this data is loaded into a central data warehouse, along with other third-party data, and is queried to identify the most collectible debts. During fiscal year 2019, DOR added two new data sets to its data warehouse: the State New Hire Report and Financial Institution Data Match. In the first year following the final GenTax rollout, collection areas 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. A similar trend has continued into fiscal year 2019, where the department saw a \$16 million growth in garnishment payments.<sup>6</sup>

- DOR 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 them 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.
- DOR partners with the Oregon Liquor Control Commission by sharing information for potential license sanctions when Oregon retailers owe recreational marijuana tax debt.
- DOR successfully implemented a component of Executive Order 17-09, commonly referred to as 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 garnished and applied to their debt. Since the inception of this program in February 2018, DOR has collected payments on more than 300 debtor accounts for a value of more than \$600,000.
- DOR utilizes an automated process to assign accounts to private collection firms (PCFs) with strategies that expand beyond the minimum required by statute. This approach allows DOR to use better internal agency resources while appropriately leveraging external resources.
- DOR added a new unit to the Personal Income Tax and Compliance Division to handle calls from taxpayers with questions related to filing enforcement activities. Previously, revenue agents answered calls relating to collection 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) while providing filing enforcement staff opportunities to interact with taxpayers on filing past-due returns to promote voluntary compliance.
- SB 254, from the 2017 legislative session, directed DOR to establish a data match system to report assets held at financial institutions by delinquent debtors, otherwise known as Financial Institution Data Match. DOR began executing data matches during the first quarter of the 2019 fiscal year and, as of November 2019, has established agreements to perform the data match with more than 93 percent of financial institutions in Oregon.

#### ***Reducing L&D balance through other means***

- DOR utilizes accounts receivable management tools such as write-off and cancellation to remove appropriate amounts from its L&D balance. See the section titled "Write-offs, adjustments, and removal from L&D balances" above for more information on DOR's recent enhancements and progress.
- As a result of a 2017 legislative budget note, DOR contracted with Deloitte to conduct an outcome-based management (OBM) assessment. No dedicated funding was provided to implement an OBM system. In response, the agency has realigned resources to produce an updated Strategic Plan for 2019-23 and to ensure that high-level key performance measures (KPM) align with this plan. Through this process, KPM for collection activities are being considered that focus on a collection rate and the return-on-investment for other agency collections. Proposed changes to collections KPM will be reviewed by the 2020 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 to establish their correct tax liability, even after the debt has aged to L&D. DOR also encourages closed businesses to provide appropriate notification and final returns to the department for the Payroll Tax Withholding programs. 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. This is done by collecting only amounts associated with the taxpayer's self-reported tax liability.

<sup>6</sup> DOR is unable to project the expected level of success from this new approach for future years. That's because these amounts include collection on older accounts and access to new data sources through which DOR was not previously able to identify an effective garnishment source easily because of the highly manual nature of the process.

- In fiscal year 2019, DOR completed a feasibility study related to the establishment of a combined collections division. The feasibility study recommends centralization of DOR's collections function over the next two biennia. DOR is currently in the process of planning for this reorganization and will begin the transition in the 2019–21 biennium. The centralized organizational structure is expected to promote centralized collections accountability, the establishment of standards and processes that govern the department's interaction with debtors.

## 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. Actions include, but are not limited to:

- Partnering with DOR's Research Section to examine debtor characteristics and patterns to seek insight that may guide collection strategy and activities.
- Conducting outreach to the public, including Oregon employers and businesses. Most recently, DOR has engaged the public in various locations throughout the state regarding the implementation of a new Corporate Activity Tax, passed during the 2019 legislative session in HB 3427 and HB 2164. DOR is taking advantage of opportunities created by new tax programs to seek input and buy-in on the adoption of administrative rules and processes concerning the administration of those tax programs. The implementation process also provides opportunities to contact employers in Oregon and educate them on their requirements to file and pay. This type of outreach also serves to identify and close accounts for businesses in our system that registered with us incorrectly, which may have resulted in erroneous FTF assessments.
- Expanding the information available to taxpayers online, particularly about collection 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 DOR's collection process.
- Improving existing self-sufficiency tools to make it easier for taxpayers and employers to understand their debt, provide required information, interact with DOR, and make payments.
- Implementing system enhancements to automatically issue garnishments in specific situations. This enhancement is expected to improve DOR's efficiency in collecting L&D debts through the configuration and use of decision analytics to identify accounts qualifying for automated garnishments in GenTax.

## Conclusion

DOR continues to learn and improve on L&D collection and accounts receivable management tools and processes available in GenTax. During the past year, DOR has enhanced the writing off of uncollectible accounts and is in the processes of completing a system enhancement to issue garnishments in specific situations automatically. Collection activity and accounts receivable management in DOR's new core system will continue to mature as DOR completes additional enhancement initiatives including:

- Automating the cancellation of debts that meet eligibility criteria.
- Scoring debts to ensure appropriate treatment of accounts.
- Improving taxpayer self-sufficiency tools.
- Implementing SB 523 (2019) for public notification of certain amounts owed to the state.
- Establishing operation metrics and accountability standards, and new key performance metrics.



DEPARTMENT OF JUSTICE  
ADMINISTRATIVE SERVICES DIVISION

January 17, 2020

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](mailto: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 department follows ORS 293.240 in determining the collectability of accounts receivable. When all reasonable efforts have been exhausted, the department 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) Debts are deemed to qualify for criteria outlined in OAM 35.50.10.
- d) In the Division of 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 child listed on a grant that requires the judgment creditor to temporarily assign rights of collection to 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. The Department of Justice has utilized in-house collection attorneys for collection actions. When appropriate, judgments are referred to the Department of Revenue for collection.

The Division of Child Support completed a business process reengineering effort to increase efficiency, security, and collections in its new child support computer system, Origin, that was brought online in 2019. Business processes have been refined to increase customer engagement. In addition, the new system provides systematic asset and skip-tracing data matches and updates.

The Division of Child Support uses its Oregon Employer Services Portal to:

- a) Increase reporting and notification of newly hired employees so the department can initiate a wage withholding
- b) Provide increased reporting and payment functionality for employers who withhold support, including:
  - i. Update company and employee information.
  - ii. Report new hires and terminations.
  - iii. Receive and respond to income withholding orders.
  - iv. Receive and respond to National Medical Support Notices.
  - v. Submit child support payments.

The Division of Child Support has increased payment methods available to customers and liquidated and delinquent account holders. Credit/debit card and electronic check payments are accepted online and at kiosks. Cash payments are accepted at kiosks throughout the state, including some located in facilities of community partners, such as jails and courthouses.

#### 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. Often these individuals and businesses have no assets from which we can collect. The best method the department has to reduce delinquent debt is to continue to monitor these cases and aggressively turn them over to collections as soon as possible, which the department 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 the Department of Revenue for further collection, and then write off the debt if it is determined to be uncollectible as prescribed in OAM 35.50.10. No additional resources are necessary to carry out this plan.

Implementation of Origin, the new child support system, began in September 2018 and continued in phases until the final rollout in April 2019. The Division of Child Support continues to work on automated processes related to liquidated and delinquent accounts through change requests. The functionality improvements are specifically aimed at increasing collections and overall performance. The planned functionality includes:

- A reduction in the manual workload involved in the establishment and accounting activities related to child support participants, thereby increasing the time available for participant engagement and direct contact for enforcement
- Systematic data matches and case analysis through nightly processes that monitor for certain activities, such as new employers, new liens, medical notices, unemployment, and automatically takes the next appropriate action on the case
- Automated initiation and updating of income withholding orders
- Automated initiation of the receivable liquidation process and systematic processing through the steps of notification and collection
- Systematic offset of pass-through payments towards an individual's receivable debts
- Systematic holds on subsequent payments and fee assessments for individuals with dishonored payments

- Systematic recoupment of state debt receivables at the point of delinquency
- Systematic reattempts to pull funds from accounts that return payments as dishonored



# Oregon

Kate Brown, Governor

## Employment Department

875 Union St NE

Salem, Oregon 97311

(503) 947-1394

TTY-TDD

711www.Employment.Oregon.

December 18, 2019



The Honorable Senator Betsy Johnson, Co-Chair  
The Honorable Senator Elizabeth Steiner, 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-Chairs:

### **Nature of the Emergency/Request**

The Oregon Employment Department respectfully submits this report on Liquidated and Delinquent Accounts Receivable as directed by ORS 293.229(2).

The statute requires agencies with liquidated and delinquent account ending balances of \$50 million or more report to the committees or interim committees of the Legislative Assembly related to Ways and Means no 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 ended June 30, 2019, the agency's liquidated and delinquent debt was \$153,923,720. It was comprised of 65.76% benefit overpayment, 34.18% delinquent unemployment insurance taxes, and 0.06% 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 owed 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 after 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 (OAA), 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 continues to take steps to reduce outstanding debts. This includes working to reduce improper payments of Unemployment Insurance benefits, maintaining high rates of timely unemployment insurance tax payments, and implementing several measures to improve how the agency collects debts.

When compared with other states, Oregon has a high rate of employers voluntarily paying their unemployment insurance taxes. We are working to maintain the high voluntary payment rate by investing in technology aimed at streamlining employer interfaces with agency systems. The reduction of outstanding debt continues to be an area of focus for the agency, and we are



# Oregon

---

committed to looking for efficient ways to prevent or minimize overpayments and improve how debt is collected.

Specific actions the department took to reduce the amount of outstanding debt include:

- Continued to actively participate in the Statewide Accounts Receivable Management group. This included staying abreast of changes that DAS made to its requirements, and any new laws or law changes which impacted accounts receivable management.
- Increased debt management tools that assist staff in managing, identifying, and prioritizing collection accounts. We had 10,694 accounts that were backlogged and currently have only 165 accounts in backlog status.
- Implemented a new staffing model, which resulted in efficiencies in receiving voluntary repayments. This enabled collections staff to focus on non-voluntary collections. This model resulted in a 12.2% increase in garnishments issued when compared to the same period for the prior year.
- Used a predictive dialer system to increase communications with our customers, which minimized the amounts becoming delinquent and expanded our ability to contact debtors. This resulted in nearly 59,000 calls placed to debtors between January 1, 2019 and November 14, 2019. This represents a one percent increase over the same time period for 2018.
- Collaborated with the Department of Revenue's OAA program. Recent collaboration included clarifying the format for providing information to OAA and working to create a report that will save several hours of manual work for department employees each month.
- Conducted position effectiveness reviews on positions that became vacant in Benefit Payment Control and determined that we would reclassify current vacancies to permanently add a Compliance Specialist 2 and two Public Service Representative 3 positions to the Recovery Unit.
- Updated internal processes and procedures in the Recovery Unit to ensure collection accounts are handled in a consistent manner.
- Updated messaging included on billing statements to promote voluntary repayment in the shortest time possible and minimize debts becoming delinquent.
- Completed initial process mapping for debt collections which includes how accounts are prioritized, legal actions which take place, application of payments, interception of tax refunds, and account procedures for accounts in bankruptcy. These processes are instrumental for future application in a modernized system.

**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 will continue to pursue actions that further increase its collection of outstanding debts. These actions include:

- Further cross-training of collections staff to increase efficiency.
- Enhance the existing predictive dialer system that routes calls to available staff. This enhancement will continue to expand our ability to contact debtors and minimize debts.



# Oregon

---

- Continue collaborating with Department of Revenue's OAA program to identify additional efficiencies.
- Continue to identify debt management tools and strategies and communicate that information to the department Modernization team. The agency currently does not have a debt case management system, thus managing and prioritizing debt collection activities is difficult.
- Continue exploring the use of new tools and methods to prevent and detect overpayments (whether from mistakes or from complex fraud schemes) and provide new collections opportunities.
- Explore other ways to use information technology automation to reduce staff time.
- Work with Oregon Vital Statistics to implement a cross-match against their death records.

The Employment Department is committed to diligently pursuing debts it is owed; notably, our outstanding debt is highly influenced by general economic conditions. During a recession, employers have less money and are more likely to become delinquent with their taxes. The amount of benefits paid during a recession increases significantly; and frequently, the benefit programs are modified with little advance notice, or even retroactively, which increases 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 most significant improvements the agency expects to make in reducing the amount of liquidated and delinquent debt 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  
Tamara Brickman, DAS Chief Financial Office

# Oregon Health and Science University

## Liquidated and Delinquent Accounts

Fiscal Year Ending June 30, 2019



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 \$65,212,680 which were transferred to the State’s Department of Revenue and/or private collection agencies for additional collection activity. This is only 1.5 percent of gross patient revenue, 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:

	<b>Managed By</b>		
	<b>Department of Revenue Collections</b>	<b>Private Collections</b>	<b>Total</b>
Patient Accounts	\$ 30,106,909	\$ 34,497,965	\$ 64,604,874
Student Accounts	283,247	324,559	607,806
<b>Total</b>	<b>\$ 30,390,156</b>	<b>\$ 34,822,524</b>	<b>\$ 65,212,680</b>



**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 patient's 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 2019 fiscal year, OHSU has a bad debt rate of .40 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.



Department of Consumer and Business Services  
**Annual Supplementary Report for FY2019**

December 27, 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 \$57 million in liquidated and delinquent debt reported as of June 30, 2019, Delinquent Accounts Report for Fiscal Year 2019 was comprised of the follow mix of debt:

- › 5 percent from NCE claims costs and associated interest
- › 7 percent from NCE penalties and interest
- › 37 percent from restitutions and interest
- › 51 percent from the remaining regulatory program areas, 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 \$250 to \$111,000.

### **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 \$112 to \$4.2 million.

## **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 \$590,430.

## **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 \$22 to \$792,872.

## **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 \$10 to \$69,634.

## 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 following, which only happen after the account has completed the DOR-OAA collection process:

- › DOR-OAA has certified the debt as uncollectable and eligible for write-off
- › Based on the known collection activity completed by DOR-OAA, the account is determined to be uncollectable and eligible for write-off
- › Accounts Receivable staff members 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
  - There are no verifiable bank accounts
  - There are no funds with State Lands/Treasury
  - 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 change their processes 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 DAS and DOR do not recommend a solution, DCBS will need to research alternative processes to have these accounts reviewed periodically.

As of June 30, 2019, DCBS has not written off any accounts, as our accounts have not completed a full cycle. The full cycle includes assignment to DOR-OAA, referral from DOR-OAA to a private collection firm, and the return of those accounts to DOR-OAA from the private collection firm, and finally the return of the accounts from DOR-OAA to DCBS. If no payments are received on an account, this cycle takes 2.5 years to complete.

### **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 a 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
- › More 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.

In addition to continuing to comply with Gov. Kate Brown's signed Executive Order 17-09 (EO 17-9 5/5/2017), DCBS continues to:

- › Collaborate internally between DCBS Financial Services and the Procurement and Contracts sections to identify delinquent debt associated to a potential contractor to negotiate the collection of debt as part of our contract execution process.
- › 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 implemented an internal standardized process for establishing payment plans and referring accounts to the DCBS Accounts Receivable unit once accounts became liquidated and delinquent.
- › The DCBS Accounts Receivable team continues to meet with program areas periodically through the year to review processes from the program perspective and look for opportunities to improve internal processes, tracking and the programs ability to forward their accounts timely to the DCBS Accounts Receivable unit.
- › Assign the agency's involuntary collections to DOR-OAA. 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 and liens.
- › Manage a single system for monitoring and reporting liquidated and delinquent debt. Previously, DCBS managed two liquidated and delinquent debt tracking systems.
- › Continue process improvement by reviewing and updating our processes and procedures to maximize our new business model.

During the current fiscal period:

- › DCBS program areas have begun to audit originating debtor files to ensure all debts, including proof of claim, are fully documented and enforceable.
- › DCBS Accounts Receivable team is exploring different methodologies to evaluate performance of collection efforts completed on our behalf by DOR-OAA and PCFs.
- › DCBS began developing a centralized payment plan negotiation process based on financial statement evaluation.



## Future actions to reduce liquidated and delinquent debt

---

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

- › 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. DCBS has not received an update on the effectiveness of these tools. Reports received by DCBS do not indicate whether revenue collected is a result of these tools.
- › 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.
- › Working with DOR-OAA to understand what their timelines are for garnishments and liens and determining the best window of opportunity to complete these activities. Our experience found that completing timely garnishments and liens significantly increased our collection rate.
- › Transferring liquidated and delinquent debt who have filed for bankruptcy to DOR-OAA. During the 2019 fiscal period, DCBS was notified that DOR-OAA was piloting this effort. No timelines were provided for the rollout of this service.
- › Doing a process map of a debt through the collection process from assignment to the DCBS Accounts Receivable unit through its return to the agency. The purpose is to look for opportunities for process improvement and to better understand the cost and benefits of working through DOR-OAA. Currently, DOR-OAA withholds 19.5 percent of money collected on DCBS's behalf, yet DCBS continues to take a role in the collection process even after the account is transferred to DOR-OAA. This work may include:
  - Settlement negotiations, including review of offer, forwarding of financial forms to debtor, review of financial forms upon return, and acceptance.
  - Cashiering payments for debt assigned to DOR-OAA.
  - Payment plan review and determination of debtors' ability to pay through financial forms.
- › Evaluating workload and staffing needed to effectively manage the accounts receivable at DCBS.

At this time, DCBS does not have more resources to carry out all the activities described above. Staff members are assigned as their other assignments permit.

## Appendix A

---

### Statutory Reference:

#### **293.229 Liquidated and delinquent accounts of state agency; annual reports.**

(2) If a state agency reports under subsection (1) of this section that the total ending balance of its liquidated and delinquent accounts is \$50 million or greater, the state agency shall, not later than three months after it submits the report under subsection (1) of this section, submit an additional report to the committees or interim committees of the Legislative Assembly related to ways and means that:

- (a) Describes major categories of liquidated and delinquent accounts held by the state agency;
- (b) Describes circumstances under which the state agency writes off or adjusts liquidated and delinquent amounts or removes an account from liquidated and delinquent status;
- (c) Describes 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
- (d) Sets 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 describes any additional resources that are necessary to carry out the plan.

## **Appendix G**

---

### **INDIVIDUAL AGENCY REPORTS**

Accountancy, Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	32	\$802,581
Additions:	3	\$79,000
Collections:	0	-\$27,960
Accounts Closed:	-3	\$0
Write-Off's:	-3	-\$300
Adjustments:	0	\$53,859
Reversals:	0	\$0
Ending Balance	29	\$907,180
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	1	\$20,687
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	28	\$885,351
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	19	\$572,859
Addition:	10	\$341,594
Collections:	0	-\$20,508
Returned to Originating Agency	0	\$0
Forward to PCF	-21	-\$608,537
Accounts Satisfied	-1	\$0
Ending Balance	7	\$285,408
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	2	\$109
Collection Fees Paid by Originating Agency	2	\$3,973
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	21	\$608,537
Collections:	0	-\$7,452
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	21	\$601,085
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	4	\$1,253
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	2	\$31,292
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	3	\$4,652
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	3	\$162,241
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>159</b>	<b>\$4,696,904</b>

Administrative Services, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	799	\$3,925,329
Additions:	5,540	\$42,613,593
Collections:	0	-\$40,343,729
Accounts Closed:	-5,517	\$0
Write-Off's:	-4	-\$8,029
Adjustments:	0	-\$220,655
Reversals:	0	\$0
Ending Balance	818	\$5,966,509
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	7	\$5,628
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1	\$400
Doubtful Accounts	28	\$78,248
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	11	\$73,651
Addition:	4	\$22,287
Collections:	0	-\$1,800
Returned to Originating Agency	-5	-\$12,133
Forward to PCF	-5	-\$46,208
Accounts Satisfied	-1	\$0
Ending Balance	4	\$35,797
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	1	\$297
Collection Fees Paid by Originating Agency	2	\$43
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	5	\$46,208
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	5	\$46,208
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	1	\$4,505
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	772	\$3,837,006
consensual security interest	0	\$0
court ordered judgement	2	\$47,023
litigation, bankruptcy, mediation, etc.	2	\$3,870
student loan of a student attending school	0	\$0
state agency receivables	479	\$5,668,889
federal or local government receivables	20	\$118,409
hospitalized debtor	0	\$0
imprisoned debtor	11	\$34,894
account less than \$100.00	288	\$5,792
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	802	\$5,878,877
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>4,070</b>	<b>\$27,780,909</b>

Agriculture, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	108	\$305,966
Additions:	126	\$253,627
Collections:	0	-\$346,144
Accounts Closed:	-138	\$0
Write-Off's:	-4	-\$12,724
Adjustments:	0	-\$21,415
Reversals:	0	\$0
Ending Balance	92	\$179,310
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	23	\$63,221
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	2	\$1,680
Doubtful Accounts	71	\$126,486
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	30	\$88,662
Addition:	40	\$108,857
Collections:	0	-\$65,664
Returned to Originating Agency	-26	-\$73,225
Forward to PCF	-21	-\$53,352
Accounts Satisfied	-14	\$0
Ending Balance	9	\$5,278
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	27	\$14,736
Collection Fees Paid by Originating Agency	2	\$624
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	32	\$43,560
Addition:	24	\$55,399
Collections:	0	-\$2,490
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	-4	\$0
Ending Balance	52	\$96,469
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	4	\$609
Collection Fees Paid by Originating Agency	2	\$110
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$41
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	19	\$55,974
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	1	\$10,640
student loan of a student attending school	0	\$0
state agency receivables	1	\$3,292
federal or local government receivables	1	\$304
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	5	\$106
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	8	\$14,342
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>473</b>	<b>\$854,279</b>

Appraiser Certification and Licensing Board	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	17	\$259,348
Additions:	8	\$9,950
Collections:	0	-\$8,794
Accounts Closed:	-8	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	17	\$260,504
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	11	\$235,167
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	9	\$232,396
Doubtful Accounts	6	\$227,947
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	6	\$216,085
Addition:	5	\$24,500
Collections:	0	-\$1,460
Returned to Originating Agency	-4	-\$213,788
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	6	\$25,337
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	1	\$219
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$837
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	1	\$40
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
debtor hardship	0	\$0
non-consensual lien	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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	1	\$40
	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>77</b>	<b>\$1,268,368</b>

Architect Examiners, Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	9	\$42,888
Additions:	0	\$13,898
Collections:	0	-\$1,102
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$5,000
Reversals:	0	\$0
Ending Balance	8	\$50,684
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	8	\$37,888
Addition:	0	\$0
Collections:	0	-\$1,102
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$36,786
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$165
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$13,898
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$13,898
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>25</b>	<b>\$202,901</b>



Aviation, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	139	\$18,381
Additions:	207	\$27,123
Collections:	0	-\$6,344
Accounts Closed:	-41	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-50	-\$3,274
Ending Balance	255	\$35,886
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	191	\$24,055
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	117	\$10,475
Doubtful Accounts	17	\$1,105
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	35	\$6,940
Addition:	75	\$10,462
Collections:	0	-\$5,275
Returned to Originating Agency	-46	-\$6,000
Forward to PCF	0	\$0
Accounts Satisfied	-42	\$0
Ending Balance	22	\$6,127
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	27	\$797
Collection Fees Paid by Originating Agency	7	\$416
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	42	\$5,817
Collections:	0	-\$113
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	42	\$5,704
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	2	\$138
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>999</b>	<b>\$132,420</b>

Blind, Commission for the	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	4	\$24,404
Additions:	5	\$50,722
Collections:	0	-\$51,537
Accounts Closed:	-6	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	3	\$23,589
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	3	\$23,589
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1	\$21,777
Doubtful Accounts	1	\$21,777
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>11</b>	<b>\$114,321</b>

Chiropractic Examiners, Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	6	\$272,636
Additions:	7	\$204,331
Collections:	0	-\$3,638
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$2,500
Reversals:	0	\$0
Ending Balance	12	\$475,829
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	11	\$389,909
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	7	\$312,961
Doubtful Accounts	2	\$210,750
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	1	\$3,638
Collections:	0	-\$3,638
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	1	\$898
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$3,638
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	1	\$85,920
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	1	\$85,920
	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>48</b>	<b>\$2,041,654</b>

Construction Contractors Board	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	3,188	\$8,620,082
Additions:	1,164	\$2,107,075
Collections:	0	-\$581,663
Accounts Closed:	-926	\$0
Write-Off's:	-206	-\$483,453
Adjustments:	0	\$85,020
Reversals:	-170	-\$144,271
Ending Balance	3,050	\$9,602,790
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	500	\$1,082,811
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	392	\$499,963
Doubtful Accounts	1,915	\$6,491,890
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	901	\$3,041,509
Addition:	258	\$862,056
Collections:	0	-\$113,990
Returned to Originating Agency	-8	-\$18,987
Forward to PCF	0	\$0
Accounts Satisfied	-71	\$0
Ending Balance	1,080	\$3,770,588
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	726	\$28,156
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	1,491	\$4,498,024
Addition:	5	\$265,773
Collections:	0	-\$1,670
Returned to Originating Agency	-11	-\$13,054
Return to DOR	0	-\$2,663
Accounts Satisfied	-17	\$0
Ending Balance	1,468	\$4,746,410
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	28	\$436
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	522	\$517,103
Original Debt	360	\$522,600
Penalties and Interest	0	\$365
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$5,532
Total Debt	360	\$528,497
Net Settlement Received	0	-\$162,200
Ending Balance	360	\$366,297
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	62	\$17,596
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	11	\$23,527
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	2	\$2,981
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	2	\$2,981
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>16,436</b>	<b>\$46,168,111</b>

Consumer and Business Services, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	14,541	\$125,052,143
Additions:	3,913	\$8,811,379
Collections:	0	-\$5,126,958
Accounts Closed:	-1,289	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$340,857
Reversals:	-9,592	-\$70,961,011
Ending Balance	7,573	\$57,434,696
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	1,331	\$865,097
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$39,305,257
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	5,544	\$50,240,820
Addition:	2,948	\$18,013,563
Collections:	0	-\$1,115,791
Returned to Originating Agency	-5,340	-\$35,620,370
Forward to PCF	0	-\$19,245,392
Accounts Satisfied	0	\$0
Ending Balance	3,152	\$12,272,830
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1,750	\$271,219
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	3,244	\$36,495,703
Collections:	0	-\$57,132
Returned to Originating Agency	-419	-\$17,193,102
Return to DOR	-5	-\$76
Accounts Satisfied	0	\$0
Ending Balance	2,820	\$19,245,393
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	308	\$11,355
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	293	\$107,990
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	3,315	\$17,489,797
consensual security interest	0	\$0
court ordered judgement	21	\$21,187,125
litigation, bankruptcy, mediation, etc.	48	\$71,673
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	75	\$2,484
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	38	\$1,318,529
secured by bond	0	\$0
payment on multiple accounts within 1 year	58	\$1,996,639
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	4	\$279,727
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	26	\$195,199
suspension of collection under ORS 305.155	0	\$0
Ending Balance	270	\$25,051,376
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>34,627</b>	<b>\$286,059,305</b>

Corrections, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	2,034	\$2,595,520
Additions:	1,774	\$2,858,606
Collections:	0	-\$949,848
Accounts Closed:	-328	\$0
Write-Off's:	-394	-\$59,917
Adjustments:	0	\$44,850
Reversals:	-150	-\$243,466
Ending Balance	2,936	\$4,245,745
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	61	\$174,140
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	730	\$1,315,487
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	1,550	\$2,378,213
Addition:	1,461	\$2,103,440
Collections:	0	-\$291,109
Returned to Originating Agency	-124	-\$293,578
Forward to PCF	-1,338	-\$1,862,277
Accounts Satisfied	-242	\$0
Ending Balance	1,307	\$2,034,689
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	19	\$11,263
Collection Fees Paid by Originating Agency	2,077	\$46,191
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	12	\$9,314
Addition:	1,342	\$1,874,905
Collections:	0	-\$5,909
Returned to Originating Agency	-13	-\$19,677
Return to DOR	-137	-\$165,145
Accounts Satisfied	-10	\$0
Ending Balance	1,194	\$1,693,488
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	62	\$1,212
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	198	\$40,413
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	30	\$37,010
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	472	\$207,993
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	\$286,802
federal or local government receivables	2	\$10,786
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	1	\$20
loss of federal funds or federal program funds	0	\$0
debtor hardship	368	\$45,820
non-consensual lien	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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	374	\$343,428
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>15,271</b>	<b>\$18,468,409</b>

Dentistry, Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	0	\$0
Additions:	1	\$1,000
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$1,000
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	1	\$1,000
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$1,000
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>4</b>	<b>\$4,000</b>

Dungeness Crab Commission, Oregon	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	42	\$40,706
Additions:	13	\$21,898
Collections:	0	-\$64,114
Accounts Closed:	-29	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$37,527
Reversals:	0	\$0
Ending Balance	26	\$36,017
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	13	\$33,952
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	11	\$32,010
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	1	\$295
Addition:	2	\$36,039
Collections:	0	-\$36,334
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-3	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	2	\$5,661
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	5	\$1,705
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	5	\$1,705
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	39	\$1,346
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	8	\$360
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	8	\$360
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>143</b>	<b>\$149,133</b>



Eastern Oregon University	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	1,823	\$2,686,700
Additions:	867	\$5,620,960
Collections:	0	-\$5,578,725
Accounts Closed:	-421	\$0
Write-Off's:	-407	-\$341,348
Adjustments:	0	-\$69
Reversals:	-90	-\$211,632
Ending Balance	1,772	\$2,175,886
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	407	\$469,448
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	33	\$46,136
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	494	\$949,248
Addition:	421	\$678,544
Collections:	0	-\$359,758
Returned to Originating Agency	-219	-\$344,150
Forward to PCF	0	\$0
Accounts Satisfied	-232	\$0
Ending Balance	464	\$923,884
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	172	\$68,171
Collection Fees Paid by Originating Agency	0	\$2,623
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	598	\$947,416
Addition:	281	\$537,051
Collections:	0	-\$141,674
Returned to Originating Agency	-379	-\$605,649
Return to DOR	0	\$0
Accounts Satisfied	-85	\$0
Ending Balance	415	\$737,144
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	53	\$38,061
Collection Fees Paid by Originating Agency	4	\$848
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	16	\$90,923
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	13	\$62,287
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	267	\$25,633
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	12	\$23,266
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	474	\$22,144
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	486	\$45,410
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>7,239</b>	<b>\$8,568,778</b>

Education, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	18	\$124,715
Additions:	30	\$94,650
Collections:	0	-\$97,160
Accounts Closed:	-17	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-1	-\$50
Ending Balance	30	\$122,155
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	2	\$355
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	2	\$355
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	5	\$63,255
Addition:	20	\$9,185
Collections:	0	-\$1,936
Returned to Originating Agency	-1	-\$200
Forward to PCF	0	\$0
Accounts Satisfied	-4	\$0
Ending Balance	19	\$70,304
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	5	\$336
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	7	\$49,191
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-1	-\$5,716
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	6	\$43,475
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	3	\$336
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	1	\$155
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	2	\$7,962
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	1	\$59
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	3	\$8,021
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>130</b>	<b>\$489,447</b>

Employment Department	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	50,474	\$161,451,147
Additions:	21,946	\$60,540,435
Collections:	0	-\$42,381,538
Accounts Closed:	-27,632	\$0
Write-Off's:	-465	-\$3,868,811
Adjustments:	0	-\$21,817,443
Reversals:	-1	-\$69
Ending Balance	44,322	\$153,923,721
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	4,069	\$14,527,988
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	4,069	\$14,527,988
Doubtful Accounts	3,666	\$24,180,348
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	7	\$9,615
Addition:	1,179	\$6,064,911
Collections:	0	-\$102,601
Returned to Originating Agency	-55	-\$281,952
Forward to PCF	-862	-\$5,087,821
Accounts Satisfied	-45	\$0
Ending Balance	224	\$602,152
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	120	\$21,803
Collection Fees Paid by Originating Agency	2,975	\$106,782
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	3,788	\$12,907,180
Addition:	1,286	\$6,529,119
Collections:	0	-\$31,455
Returned to Originating Agency	-3,749	-\$12,372,786
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1,325	\$7,032,058
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	75	\$7,302
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	1,788	\$2,123,982
State of Oregon Vendor Offset Program	2	\$1,035
State of Oregon Tax Offset Program	2,976	\$1,068,797
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	4	\$1,507
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	46,679	\$148,534,352
consensual security interest	0	\$0
court ordered judgement	186	\$2,652,910
litigation, bankruptcy, mediation, etc.	9,059	\$33,034,843
student loan of a student attending school	0	\$0
state agency receivables	11	\$71,283
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	160	\$832,313
account less than \$100.00	1,565	\$35,225
loss of federal funds or federal program funds	26,402	\$85,347,856
debtor hardship	19	\$29,107
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	536	\$2,444,556
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	2	\$58,398
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	764	\$7,255,032
suspension of collection under ORS 305.155	0	\$0
Ending Balance	38,704	\$131,761,523
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>235,573</b>	<b>\$791,740,792</b>

Employment Relations Board	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	2	\$2,275
Additions:	24	\$9,058
Collections:	0	-\$7,520
Accounts Closed:	-20	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	6	\$3,813
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	1	\$750
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	2	\$2,275
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	5	\$3,063
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	5	\$3,063
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>25</b>	<b>\$16,777</b>

Energy, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	10	\$52,297
Additions:	8	\$82,832
Collections:	0	-\$82,590
Accounts Closed:	-15	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	3	\$52,539
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	3	\$52,539
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	3	\$52,539
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	9	\$52,014
Addition:	0	\$0
Collections:	0	-\$52,014
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-9	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	9	\$3,006
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>21</b>	<b>\$213,162</b>

Engineering and Land Surveying, Board of Examiners for	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	12	\$67,165
Additions:	0	\$0
Collections:	0	-\$7,982
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	12	\$59,183
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	8	\$19,756
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	8	\$19,756
Doubtful Accounts	8	\$19,756
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	12	\$67,165
Addition:	0	\$0
Collections:	0	-\$7,982
Returned to Originating Agency	-8	-\$19,756
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	4	\$39,427
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$1,197
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>56</b>	<b>\$257,685</b>

Environmental Quality, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	1,758	\$5,284,813
Additions:	2,823	\$11,204,707
Collections:	0	-\$4,282,930
Accounts Closed:	-830	\$0
Write-Off's:	-4	-\$10,723
Adjustments:	0	-\$2,312,246
Reversals:	-1,563	-\$1,262,409
Ending Balance	2,184	\$8,621,212
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	1,619	\$2,197,695
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1,504	\$1,905,309
Doubtful Accounts	1,172	\$3,138,539
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	89	\$572,821
Addition:	36	\$23,764
Collections:	0	-\$43,489
Returned to Originating Agency	-75	-\$197,297
Forward to PCF	0	\$0
Accounts Satisfied	-32	\$0
Ending Balance	18	\$355,799
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	10	\$9,524
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	38	\$77,929
Addition:	212	\$907,388
Collections:	0	-\$7,750
Returned to Originating Agency	-38	-\$70,901
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	212	\$906,666
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1	\$900
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
Original Debt	0	\$0
Penalties and Interest	0	\$188,958
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$188,958
Net Settlement Received	0	-\$188,958
Ending Balance	0	\$0
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	18	\$8,111
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	11	\$3,790
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	268	\$2,466,467
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	152	\$3,794,840
student loan of a student attending school	0	\$0
state agency receivables	52	\$848,663
federal or local government receivables	6	\$15,609
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	28	\$1,175
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	8	\$149,719
secured by bond	0	\$0
payment on multiple accounts within 1 year	72	\$343,153
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	6	\$8,941
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	324	\$5,162,100
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>10,079</b>	<b>\$40,010,847</b>

Fish and Wildlife, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	16	\$19,164
Additions:	17	\$1,575
Collections:	0	-\$309
Accounts Closed:	-7	\$0
Write-Off's:	-4	-\$55
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	22	\$20,375
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	7	\$14,225
Addition:	9	\$1,520
Collections:	0	-\$309
Returned to Originating Agency	0	\$0
Forward to PCF	-10	-\$14,831
Accounts Satisfied	-3	\$0
Ending Balance	3	\$605
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1	\$30
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	9	\$4,939
Addition:	10	\$14,831
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	19	\$19,770
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>89</b>	<b>\$81,530</b>



Forestry, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	346	\$26,280,906
Additions:	100	\$6,545,454
Collections:	0	-\$20,529
Accounts Closed:	-23	\$0
Write-Off's:	-8	-\$5,743
Adjustments:	0	\$0
Reversals:	-238	\$0
Ending Balance	177	\$32,800,088
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	41	\$8,354
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	41	\$8,217
Doubtful Accounts	23	\$5,892
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	14	\$31,539
Collections:	0	\$0
Returned to Originating Agency	-2	-\$801
Forward to PCF	-7	-\$18,254
Accounts Satisfied	0	\$0
Ending Balance	5	\$12,484
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	1	\$1,298
Addition:	7	\$18,254
Collections:	0	-\$600
Returned to Originating Agency	-1	-\$1,298
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	7	\$17,654
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	1	\$137
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	141	\$21,940,599
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	39	\$1,377,461
federal or local government receivables	85	\$31,384,135
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	124	\$32,761,596
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>873</b>	<b>\$153,146,843</b>

Geology and Mineral Industries, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	2	\$9,388
Additions:	20	\$258,335
Collections:	0	-\$144,720
Accounts Closed:	-13	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	9	\$123,003
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	2	\$99,140
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	1	\$9,388
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	7	\$23,862
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	7	\$23,862
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>35</b>	<b>\$402,258</b>

Government Ethics Commission, Oregon	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	56	\$34,187
Additions:	7	\$20,371
Collections:	0	-\$17,134
Accounts Closed:	0	\$0
Write-Off's:	-7	-\$5,630
Adjustments:	0	\$38,000
Reversals:	0	\$0
Ending Balance	56	\$69,794
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	52	\$60,604
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	1	\$7,840
Addition:	3	\$1,350
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	-4	-\$9,190
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	4	\$9,190
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	4	\$9,190
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	28	\$1,235
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>200</b>	<b>\$219,807</b>

Higher Education Coordinating Commission	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	16	\$204,091
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$869
Reversals:	0	\$0
Ending Balance	16	\$203,222
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	16	\$203,222
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	16	\$203,222
Doubtful Accounts	16	\$203,222
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>80</b>	<b>\$1,016,110</b>

Housing and Community Services Department	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	118	\$1,081,976
Additions:	174	\$670,957
Collections:	0	-\$1,006,023
Accounts Closed:	-170	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	122	\$746,910
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	17	\$18,962
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	9	\$9,575
Addition:	31	\$26,218
Collections:	0	-\$6,093
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-5	\$0
Ending Balance	35	\$29,700
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	5	\$1,495
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	9	\$8,977
Addition:	0	\$0
Collections:	0	-\$877
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	8	\$8,100
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1	\$202
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	100	\$1,063,424
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	79	\$709,110
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	79	\$709,110
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>611</b>	<b>\$4,071,723</b>

Human Services, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	11,595	\$22,853,337
Additions:	11,279	\$55,286,755
Collections:	0	-\$40,690,011
Accounts Closed:	-3,889	\$0
Write-Off's:	-1,394	-\$2,228,586
Adjustments:	0	-\$729,440
Reversals:	-6,843	-\$13,179,725
Ending Balance	10,748	\$21,312,330
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	414	\$1,194,101
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	58	\$189,330
Doubtful Accounts	116	\$245,375
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	675	\$2,186,962
Addition:	553	\$669,945
Collections:	0	-\$342,155
Returned to Originating Agency	-164	-\$379,329
Forward to PCF	-410	-\$1,143,957
Accounts Satisfied	-364	\$0
Ending Balance	290	\$991,466
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	531	\$67,711
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	141	\$447,219
Addition:	445	\$1,229,356
Collections:	0	-\$12,784
Returned to Originating Agency	-35	-\$91,887
Return to DOR	-40	-\$81,741
Accounts Satisfied	-52	\$0
Ending Balance	459	\$1,490,163
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	28	\$2,574
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	286	\$250,802
State of Oregon Vendor Offset Program	40	\$41,262
State of Oregon Tax Offset Program	1,386	\$606,187
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	218	\$379,217
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	10,546	\$19,214,592
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	\$4,891
federal or local government receivables	2	\$12,020
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	2,227	\$141,076
loss of federal funds or federal program funds	7,354	\$17,478,612
debtor hardship	0	\$0
non-consensual lien	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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	9,585	\$17,636,599
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>55,787</b>	<b>\$105,052,267</b>

Judicial Department	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	1,519,956	\$1,752,620,499
Additions:	196,708	\$193,936,583
Collections:	0	-\$59,609,930
Accounts Closed:	-74,594	\$0
Write-Off's:	-6,290	-\$6,393,311
Adjustments:	0	-\$67,845,505
Reversals:	-117,286	-\$18,926,166
Ending Balance	1,518,494	\$1,793,782,170
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	62,822	\$95,573,560
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	62,633	\$58,203,814
Doubtful Accounts	1,283,735	\$1,516,463,447
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	188,253	\$253,136,256
Addition:	116,093	\$122,370,291
Collections:	0	-\$33,249,056
Returned to Originating Agency	-68,173	-\$81,015,065
Forward to PCF	0	\$0
Accounts Satisfied	-50,233	\$0
Ending Balance	185,940	\$261,242,426
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	87,923	\$6,900,286
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	955,573	\$976,132,626
Addition:	173,647	\$171,753,158
Collections:	0	-\$10,483,036
Returned to Originating Agency	-112,283	-\$130,766,088
Return to DOR	0	\$0
Accounts Satisfied	-14,813	\$0
Ending Balance	1,002,124	\$1,006,636,660
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	27,634	\$1,937,429
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	9,446	\$2,442,444
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	1	\$1,230
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	303,754	\$413,804,383
consensual security interest	0	\$0
court ordered judgement	2,529	\$32,902,996
litigation, bankruptcy, mediation, etc.	5,584	\$4,441,834
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	43,305	\$163,984,597
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	25,506	\$64,888,757
non-consensual lien	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
Prohibited by Law - ORS 293.231(5)	190,684	\$164,111,340
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	267,608	\$430,329,524
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>7,786,280</b>	<b>\$9,079,308,153</b>

Justice, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	405,945	\$347,033,206
Additions:	2,903	\$59,287,440
Collections:	0	-\$13,461,607
Accounts Closed:	-1,996	\$0
Write-Off's:	-968	-\$12,440,737
Adjustments:	0	\$17,167,392
Reversals:	-349,639	-\$13,749,140
Ending Balance	56,245	\$383,836,554
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	588	\$117,507
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	588	\$117,507
Doubtful Accounts	54,076	\$373,399,759
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	943	\$618,181
Addition:	1,583	\$7,065,351
Collections:	0	-\$83,925
Returned to Originating Agency	-885	-\$477,924
Forward to PCF	-788	-\$6,493,366
Accounts Satisfied	-147	\$0
Ending Balance	706	\$628,317
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	763	\$11,461
Collection Fees Paid by Originating Agency	514	\$28,430
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	101	\$11,851,462
Addition:	790	\$7,869,935
Collections:	0	-\$23,786
Returned to Originating Agency	-103	-\$13,046,185
Return to DOR	-488	-\$289,875
Accounts Satisfied	-43	\$0
Ending Balance	257	\$6,361,551
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	32	\$1,216
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	1	\$450,000
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	3,264	\$3,581,847
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	927	\$320,899
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	3	\$275
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	404,713	\$333,033,841
consensual security interest	0	\$0
court ordered judgement	60	\$43,182,154
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	19	\$380,993
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	54,617	\$333,166,028
not income-producing and no assets	0	\$0
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	54,696	\$376,729,175
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>689,277</b>	<b>\$2,246,173,936</b>



Labor and Industries, Bureau of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	307	\$3,120,134
Additions:	259	\$3,520,568
Collections:	0	-\$178,287
Accounts Closed:	-42	\$0
Write-Off's:	-41	-\$179,123
Adjustments:	0	\$40,000
Reversals:	0	\$0
Ending Balance	483	\$6,323,292
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	267	\$1,687,594
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	267	\$1,687,594
Doubtful Accounts	35	\$162,982
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	114	\$2,161,291
Addition:	89	\$2,488,386
Collections:	0	-\$115,514
Returned to Originating Agency	0	\$0
Forward to PCF	-132	-\$2,769,604
Accounts Satisfied	0	\$0
Ending Balance	71	\$1,764,559
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	41	\$30,847
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	13	\$116,550
Addition:	132	\$2,769,604
Collections:	0	-\$10,015
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	145	\$2,876,139
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	2	\$2,298
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	7	\$20,790
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>2,017</b>	<b>\$25,520,085</b>

Landscape Contractors Board	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	571	\$611,279
Additions:	71	\$91,160
Collections:	0	-\$13,906
Accounts Closed:	-8	\$0
Write-Off's:	-29	-\$31,833
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	605	\$656,700
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	6	\$7,741
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	586	\$636,999
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	2	\$1,473
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-2	-\$1,473
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	564	\$608,606
Addition:	65	\$77,660
Collections:	0	-\$6,946
Returned to Originating Agency	-27	-\$30,361
Return to DOR	0	\$0
Accounts Satisfied	-3	\$0
Ending Balance	599	\$648,959
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	36	\$2,637
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>3,036</b>	<b>\$3,258,695</b>

Legislative Administration Committee	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	13	\$1,047
Additions:	23	\$2,119
Collections:	0	-\$2,080
Accounts Closed:	-25	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	11	\$1,086
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	1	\$550
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$550
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	12	\$497
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	10	\$536
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	10	\$536
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>56</b>	<b>\$4,841</b>

Legislative Counsel Committee	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
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
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	1	\$115
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$115
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>4</b>	<b>\$460</b>

Library, Oregon State	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Additions:	22	\$1,575
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	22	\$1,575
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	5	\$623
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	8	\$682
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	9	\$270
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	17	\$952
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>83</b>	<b>\$5,677</b>

Licensed Social Workers, Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	2	\$642
Additions:	1	\$6,886
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	3	\$7,528
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	3	\$7,528
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	3	\$7,528
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>12</b>	<b>\$30,112</b>

Liquor Control Commission, Oregon	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	40	\$13,732
Additions:	130	\$89,335
Collections:	0	-\$30,443
Accounts Closed:	-81	\$0
Write-Off's:	-20	-\$9,831
Adjustments:	0	\$0
Reversals:	-15	-\$10,112
Ending Balance	54	\$52,681
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	19	\$36,271
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	18	\$35,767
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	6	\$3,578
Collections:	0	-\$275
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	5	\$3,303
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1	\$54
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	2	\$2,168
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	23	\$671
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	4	\$7,108
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	17	\$585
loss of federal funds or federal program funds	0	\$0
debtor hardship	1	\$1,918
non-consensual lien	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	8	\$3,498
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	30	\$13,109
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>241</b>	<b>\$213,117</b>

Lottery Commission, Oregon State	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	16	\$97,304
Additions:	20	\$64,398
Collections:	0	-\$40,725
Accounts Closed:	-18	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$16,370
Reversals:	0	\$0
Ending Balance	18	\$104,607
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	4	\$27,525
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	18	\$102,524
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	11	\$44,728
Addition:	5	\$34,614
Collections:	0	-\$2,924
Returned to Originating Agency	-1	-\$1,680
Forward to PCF	-12	-\$72,119
Accounts Satisfied	-1	\$0
Ending Balance	2	\$2,619
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	3	\$566
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	3	\$20,618
Addition:	12	\$74,463
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-3	-\$20,618
Accounts Satisfied	0	\$0
Ending Balance	12	\$74,463
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
Original Debt	1	\$4,152
Penalties and Interest	0	\$1,597
Collection Fees	0	\$641
Other Fees/Charges/Adjustments/Prior Payments	0	-\$4,710
Total Debt	1	\$1,680
Net Settlement Received	0	\$0
Ending Balance	1	\$1,680
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$1,596
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	1	\$26,955
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>94</b>	<b>\$527,584</b>



Marine Board, Oregon State	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	24	\$201,399
Additions:	25	\$28,940
Collections:	0	-\$8,108
Accounts Closed:	-14	\$0
Write-Off's:	-1	-\$95
Adjustments:	0	-\$280
Reversals:	0	\$0
Ending Balance	34	\$221,856
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	6	\$7,990
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1	\$2,435
Doubtful Accounts	19	\$197,765
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	13	\$176,465
Addition:	10	\$42,449
Collections:	0	-\$5,437
Returned to Originating Agency	0	\$0
Forward to PCF	-17	-\$172,028
Accounts Satisfied	-2	\$0
Ending Balance	4	\$41,449
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3	\$1,077
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	17	\$172,028
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	17	\$172,028
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	2	\$1,454
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	7	\$390
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	7	\$390
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>155</b>	<b>\$1,082,167</b>

Massage Therapists, Oregon Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	148	\$731,305
Additions:	20	\$48,017
Collections:	0	-\$69,941
Accounts Closed:	-19	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	149	\$709,381
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	12	\$4,951
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	19	\$62,534
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	144	\$728,010
Addition:	9	\$15,360
Collections:	0	-\$34,014
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-9	\$0
Ending Balance	144	\$709,356
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	16	\$6,663
Collection Fees Paid by Originating Agency	7	\$989
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	8	\$5,929
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>648</b>	<b>\$2,918,540</b>

Medical Imaging, Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	3	\$1,822
Additions:	3	\$1,500
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	6	\$3,322
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	3	\$1,500
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	3	\$1,500
Doubtful Accounts	6	\$3,322
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	3	\$1,822
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	3	\$1,822
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>30</b>	<b>\$16,610</b>

Mental Health Regulatory Agency	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	17	\$157,415
Additions:	6	\$70,778
Collections:	0	-\$8,598
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	23	\$219,595
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	9	\$58,350
Addition:	6	\$60,177
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	15	\$118,527
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$1,024
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	8	\$99,065
Addition:	0	\$2,002
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	8	\$101,067
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>92</b>	<b>\$879,402</b>

Military Department, Oregon	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	227	\$13,345,741
Additions:	905	\$68,572,166
Collections:	0	-\$79,339,266
Accounts Closed:	-1,052	\$0
Write-Off's:	-8	-\$673
Adjustments:	0	-\$1,051,445
Reversals:	-8	-\$431,311
Ending Balance	64	\$1,095,212
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	26	\$29,677
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	26	\$29,677
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	13	\$12,777
Addition:	2	\$1,706
Collections:	0	-\$490
Returned to Originating Agency	0	\$0
Forward to PCF	-14	-\$13,993
Accounts Satisfied	-1	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	14	\$13,993
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	14	\$13,993
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	3	\$1,960
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	157	\$13,275,551
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	24	\$1,051,542
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	24	\$1,051,542
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>416</b>	<b>\$17,658,359</b>

Mortuary and Cemetery Board	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	10	\$137,060
Additions:	6	\$522,398
Collections:	0	-\$3,782
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	16	\$655,676
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	11	\$401,662
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	10	\$341,462
Doubtful Accounts	12	\$523,562
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	2	\$69,896
Addition:	0	\$0
Collections:	0	-\$1,382
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	2	\$68,514
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	2	\$273
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	1	\$4,000
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$4,000
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$32
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	2	\$181,500
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	2	\$181,500
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>78</b>	<b>\$3,086,371</b>

Nursing, Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	20	\$32,130
Additions:	15	\$77,249
Collections:	0	-\$27,957
Accounts Closed:	-2	\$0
Write-Off's:	-10	-\$32,675
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	23	\$48,747
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	17	\$28,636
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	2	\$4,874
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	1	\$550
Addition:	5	\$21,061
Collections:	0	-\$1,500
Returned to Originating Agency	0	\$0
Forward to PCF	-1	-\$550
Accounts Satisfied	0	\$0
Ending Balance	5	\$19,561
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	2	\$250
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	3	\$3,825
Addition:	1	\$550
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-3	-\$3,825
Accounts Satisfied	0	\$0
Ending Balance	1	\$550
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>79</b>	<b>\$171,476</b>

Optometry, Oregon Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
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
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	1	\$11,999
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$11,999
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>4</b>	<b>\$47,996</b>



Oregon Business Development Department	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	30	\$2,380,104
Additions:	2	\$79,418
Collections:	0	-\$235,875
Accounts Closed:	-14	\$0
Write-Off's:	-4	-\$243,155
Adjustments:	0	-\$914,510
Reversals:	-2	-\$42,303
Ending Balance	12	\$1,023,679
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	21	\$1,900,701
consensual security interest	11	\$921,679
court ordered judgement	1	\$102,000
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	12	\$1,023,679
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>69</b>	<b>\$5,995,417</b>

Occupational Therapists, Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Additions:	1	\$1,500
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$1,500
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Addition:	1	\$1,500
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$1,500
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>4</b>	<b>\$6,000</b>

Oregon Correction Enterprises	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	46	\$153,586
Additions:	62	\$1,572,296
Collections:	0	-\$1,093,517
Accounts Closed:	-72	\$0
Write-Off's:	-3	-\$324,505
Adjustments:	0	-\$579
Reversals:	0	\$0
Ending Balance	33	\$307,281
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	10	\$96,180
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1	\$627
Doubtful Accounts	1	\$627
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	30	\$47,358
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	8	\$210,438
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	15	\$663
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	23	\$211,101
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>154</b>	<b>\$1,181,556</b>

Oregon Health and Science University	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	126,616	\$59,793,292
Additions:	31,359	\$22,994,036
Collections:	0	-\$6,180,472
Accounts Closed:	-14,662	\$0
Write-Off's:	-453	-\$1,145,930
Adjustments:	0	-\$10,248,246
Reversals:	0	\$0
Ending Balance	142,860	\$65,212,680
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	37,978	\$17,181,717
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	66,018	\$30,198,608
Addition:	28,939	\$11,675,386
Collections:	0	-\$4,677,106
Returned to Originating Agency	-8,222	-\$6,806,732
Forward to PCF	0	\$0
Accounts Satisfied	-12,277	\$0
Ending Balance	74,458	\$30,390,156
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	12,277	\$694,256
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	60,598	\$29,594,684
Addition:	24,661	\$11,860,440
Collections:	0	-\$1,254,060
Returned to Originating Agency	-12,952	-\$5,378,540
Return to DOR	0	\$0
Accounts Satisfied	-3,905	\$0
Ending Balance	68,402	\$34,822,524
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3,597	\$415,787
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	3,559	\$1,609,764
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>628,851</b>	<b>\$280,752,244</b>

Oregon Institute of Technology	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	1,250	\$1,486,464
Additions:	5,707	\$5,179,942
Collections:	0	-\$4,258,669
Accounts Closed:	-4,821	\$0
Write-Off's:	-149	-\$29,778
Adjustments:	0	\$863,446
Reversals:	0	\$0
Ending Balance	1,987	\$3,241,405
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	666	\$1,766,406
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	489	\$771,297
Addition:	240	\$380,268
Collections:	0	-\$104,961
Returned to Originating Agency	-20	-\$48,973
Return to DOR	0	\$0
Accounts Satisfied	-64	\$0
Ending Balance	645	\$997,631
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	44	\$16,188
Collection Fees Paid by Originating Agency	76	\$17,920
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	128	\$43,313
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	327	\$513,489
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	21	\$30,911
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	26	\$436,323
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	629	\$10,135
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	676	\$477,369
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>7,857</b>	<b>\$11,790,126</b>

Oregon Medical Board	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	14	\$282,954
Additions:	11	\$30,475
Collections:	0	-\$23,091
Accounts Closed:	-10	\$0
Write-Off's:	-6	-\$40,054
Adjustments:	0	\$0
Reversals:	-2	-\$139,836
Ending Balance	7	\$110,448
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	5	\$93,933
Addition:	6	\$25,695
Collections:	0	-\$17,711
Returned to Originating Agency	0	\$0
Forward to PCF	-2	-\$52,417
Accounts Satisfied	-5	\$0
Ending Balance	4	\$49,500
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	7	\$3,501
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	6	\$40,054
Addition:	2	\$52,417
Collections:	0	\$0
Returned to Originating Agency	-6	-\$40,054
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	2	\$52,417
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	2	\$1,518
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	2	\$139,836
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	1	\$8,531
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	1	\$8,531
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>39</b>	<b>\$586,647</b>

Oregon Naturopathic Medicine, Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	12	\$173,555
Additions:	0	\$0
Collections:	0	-\$15,860
Accounts Closed:	-3	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$8,610
Reversals:	0	\$0
Ending Balance	9	\$149,085
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	9	\$149,085
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	9	\$149,085
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>36</b>	<b>\$596,340</b>

Oregon State University	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	6,594	\$14,830,907
Additions:	7,728	\$12,260,090
Collections:	0	-\$6,833,516
Accounts Closed:	-4,450	\$0
Write-Off's:	-2,036	-\$2,744,721
Adjustments:	0	\$36,617
Reversals:	-174	-\$326,056
Ending Balance	7,662	\$17,223,321
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	4,128	\$7,139,950
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1,385	\$1,730,197
Doubtful Accounts	961	\$1,961,726
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	1,668	\$5,087,212
Addition:	2,261	\$7,592,193
Collections:	0	-\$2,153,397
Returned to Originating Agency	-1,261	-\$3,199,541
Forward to PCF	0	\$0
Accounts Satisfied	-541	\$0
Ending Balance	2,127	\$7,326,467
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	7,099	\$323,071
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	764	\$2,389,084
Addition:	979	\$3,515,120
Collections:	0	-\$1,314,332
Returned to Originating Agency	-656	-\$2,074,620
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1,087	\$2,515,252
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	682	\$274,364
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	77	\$154,928
Original Debt	45	\$140,420
Penalties and Interest	0	\$53,427
Collection Fees	0	\$46,492
Other Fees/Charges/Adjustments/Prior Payments	0	\$54,294
Total Debt	45	\$294,633
Net Settlement Received	0	-\$132,618
Ending Balance	45	\$162,015
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	3,103	\$815,715
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	31	\$56,332
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	653	\$98,251
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	47	\$120,640
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	7	\$16,457
account less than \$100.00	266	\$6,945
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	320	\$144,042
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>40,646</b>	<b>\$67,591,361</b>



Oregon Youth Authority	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	20	\$28,883
Additions:	15	\$6,482
Collections:	0	-\$11,052
Accounts Closed:	-13	\$0
Write-Off's:	-4	-\$1,270
Adjustments:	0	\$0
Reversals:	-5	-\$4,025
Ending Balance	13	\$19,018
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	1	\$5,840
Addition:	14	\$3,679
Collections:	0	-\$2,762
Returned to Originating Agency	0	\$0
Forward to PCF	-8	-\$5,822
Accounts Satisfied	-5	\$0
Ending Balance	2	\$935
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	5	\$499
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	7	\$13,532
Addition:	8	\$5,821
Collections:	0	\$0
Returned to Originating Agency	-4	-\$1,270
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	11	\$18,083
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1	\$67
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$848
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>59</b>	<b>\$77,486</b>

Parks and Recreation Department	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	190	\$31,683
Additions:	108	\$20,858
Collections:	0	-\$6,133
Accounts Closed:	-30	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	268	\$46,408
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	48	\$10,583
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	39	\$7,015
Addition:	170	\$31,242
Collections:	0	-\$5,864
Returned to Originating Agency	-3	-\$446
Forward to PCF	-75	-\$8,858
Accounts Satisfied	-25	\$0
Ending Balance	106	\$23,089
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	42	\$1,201
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	88	\$14,491
Addition:	75	\$8,858
Collections:	0	-\$30
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	162	\$23,319
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	13	\$2,893
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	12	\$4,574
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	4	\$2,880
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>1,191</b>	<b>\$207,763</b>

Parole and Post-Prison Supervision, Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	80	\$7,405
Additions:	18	\$1,800
Collections:	0	-\$648
Accounts Closed:	-4	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	94	\$8,557
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	16	\$2,675
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	16	\$2,675
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	2	\$263
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	66	\$5,504
account less than \$100.00	12	\$378
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	78	\$5,882
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>378</b>	<b>\$34,491</b>

Pharmacy, Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	8	\$4,190
Additions:	20	\$5,045
Collections:	0	-\$7,382
Accounts Closed:	-24	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	4	\$1,853
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	2	\$810
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	1	\$43
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	3	\$467
Addition:	2	\$2,100
Collections:	0	-\$1,287
Returned to Originating Agency	0	\$0
Forward to PCF	-1	-\$280
Accounts Satisfied	-3	\$0
Ending Balance	1	\$1,000
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	2	\$272
Collection Fees Paid by Originating Agency	2	\$86
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	1	\$280
Collections:	0	-\$237
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$43
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$47
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$237
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>19</b>	<b>\$7,287</b>

Police, Department of State	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	54	\$209,593
Additions:	10,726	\$1,942,549
Collections:	0	-\$733,639
Accounts Closed:	-3,969	\$0
Write-Off's:	-319	-\$56,981
Adjustments:	0	-\$13,556
Reversals:	-10	-\$9,254
Ending Balance	6,482	\$1,338,712
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	219	\$14,377
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	2,857	\$615,369
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	6,924	\$1,433,137
Collections:	0	-\$121,819
Returned to Originating Agency	-176	-\$34,404
Forward to PCF	-248	-\$46,634
Accounts Satisfied	-506	\$0
Ending Balance	5,994	\$1,230,280
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	812	\$30,365
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	17	\$49,095
Addition:	248	\$46,634
Collections:	0	-\$280
Returned to Originating Agency	-1	-\$1,710
Return to DOR	-3	-\$140
Accounts Satisfied	-1	\$0
Ending Balance	260	\$93,599
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	1	\$70
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
Original Debt	12	\$137,156
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	12	\$137,156
Net Settlement Received	0	-\$125,000
Ending Balance	12	\$12,156
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	144	\$21,364
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	14	\$16,255
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	9	\$456
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	9	\$456
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>29,573</b>	<b>\$6,185,362</b>

Portland State University	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	6,387	\$14,217,821
Additions:	2,731	\$4,329,932
Collections:	0	-\$1,131,587
Accounts Closed:	-506	\$0
Write-Off's:	-1,119	-\$2,682,333
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	7,493	\$14,733,833
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	856	\$40,985
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	856	\$40,985
Doubtful Accounts	856	\$40,985
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	475	\$504,677
Addition:	507	\$586,905
Collections:	0	-\$511,068
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-630	\$0
Ending Balance	352	\$580,514
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	1,645	\$132,729
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	3,834	\$12,672,548
Addition:	1,545	\$2,499,269
Collections:	0	-\$620,520
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	-422	\$0
Ending Balance	4,957	\$14,551,297
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	806	\$35,407
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	569	\$164,772
Original Debt	623	\$18,223
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	623	\$18,223
Net Settlement Received	0	\$0
Ending Balance	0	\$18,223
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$100,951
State of Oregon Tax Offset Program	4,115	\$628,818
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	275	\$625,763
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	253	\$275,720
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	146	\$209,250
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	517	\$5,429
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	187	\$145,224
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	850	\$359,903
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>38,781</b>	<b>\$62,592,878</b>

Public Employees Retirement System	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	19,410	\$61,761,025
Additions:	2,107	\$4,124,165
Collections:	0	-\$18,737,548
Accounts Closed:	-3,951	\$0
Write-Off's:	-299	-\$1,038,473
Adjustments:	0	\$4,030
Reversals:	-22	-\$71,542
Ending Balance	17,245	\$46,041,657
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	14,907	\$43,133,970
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	131	\$858,847
Addition:	346	\$816,893
Collections:	0	-\$236,259
Returned to Originating Agency	-49	-\$207,082
Forward to PCF	-56	-\$230,258
Accounts Satisfied	-86	\$0
Ending Balance	286	\$1,002,141
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$46,697
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	45	\$199,849
Addition:	56	\$235,975
Collections:	0	-\$5,208
Returned to Originating Agency	-44	-\$180,400
Return to DOR	-26	-\$75,908
Accounts Satisfied	0	\$0
Ending Balance	31	\$174,308
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$388
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	167	\$38,143
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	1,710	\$2,099,860
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	442	\$1,187,917
federal or local government receivables	218	\$468,589
hospitalized debtor	0	\$0
imprisoned debtor	2	\$16,296
account less than \$100.00	1,366	\$60,265
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	2,028	\$1,733,067
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>55,964</b>	<b>\$143,221,404</b>

Public Safety Standards and Training, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	9	\$58,520
Additions:	1	\$1,800
Collections:	0	-\$3,580
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	10	\$56,740
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	3	\$31,289
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	3	\$31,289
Doubtful Accounts	8	\$48,179
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	3	\$27,679
Addition:	6	\$22,479
Collections:	0	-\$3,580
Returned to Originating Agency	-2	-\$21,289
Forward to PCF	-2	-\$6,550
Accounts Satisfied	0	\$0
Ending Balance	5	\$18,739
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3	\$867
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	2	\$6,550
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	2	\$6,550
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>51</b>	<b>\$275,682</b>



Public Utility Commission	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	64	\$22,961
Additions:	23	\$30,424
Collections:	0	-\$41,361
Accounts Closed:	-26	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$1,575
Reversals:	0	\$0
Ending Balance	61	\$10,449
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	2	\$360
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	2	\$360
Doubtful Accounts	60	\$10,348
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	26	\$3,998
Addition:	10	\$2,015
Collections:	0	-\$1,068
Returned to Originating Agency	0	\$0
Forward to PCF	-29	-\$4,454
Accounts Satisfied	-5	\$0
Ending Balance	2	\$491
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	12	\$321
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	28	\$5,248
Addition:	29	\$4,350
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	57	\$9,598
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	3	\$959
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	2	\$140
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>321</b>	<b>\$53,564</b>

Real Estate Agency	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	22	\$192,408
Additions:	31	\$43,415
Collections:	0	-\$31,954
Accounts Closed:	-32	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	21	\$203,869
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	5	\$84,765
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	9	\$141,500
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	16	\$187,613
Addition:	6	\$36,850
Collections:	0	-\$16,734
Returned to Originating Agency	-3	-\$88,600
Forward to PCF	-9	-\$57,090
Accounts Satisfied	-2	\$0
Ending Balance	8	\$62,039
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	9	\$4,112
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	9	\$57,090
Collections:	0	-\$25
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	8	\$57,065
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	1	\$6
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	1	\$2,000
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	4	\$5,489
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>103</b>	<b>\$883,818</b>

Revenue, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	150,338	\$848,727,568
Additions:	115,644	\$542,858,228
Collections:	0	-\$246,472,581
Accounts Closed:	-116,982	\$0
Write-Off's:	-8,664	-\$68,356,062
Adjustments:	0	-\$30,739,934
Reversals:	0	-\$267,215,163
Ending Balance	140,336	\$778,802,056
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	32,787	\$95,563,178
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	8,319	\$6,078,121
Doubtful Accounts	17,007	\$63,417,342
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	62,620	\$308,083,229
Addition:	19,723	\$62,045,305
Collections:	0	-\$16,006,180
Returned to Originating Agency	-24,455	-\$150,959,838
Return to DOR	0	\$0
Accounts Satisfied	-13,666	\$0
Ending Balance	44,222	\$203,162,516
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	12,883	\$3,627,889
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	103	\$3,026,307
Original Debt	67	\$1,040,050
Penalties and Interest	0	\$361,756
Collection Fees	0	\$2,004
Other Fees/Charges/Adjustments/Prior Payments	0	\$119,960
Total Debt	67	\$1,523,770
Net Settlement Received	0	-\$326,314
Ending Balance	67	\$1,197,456
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	15,246	\$10,319,851
State of Oregon Vendor Offset Program	223	\$385,340
State of Oregon Tax Offset Program	31,747	\$17,872,029
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	21,191	\$160,297,592
consensual security interest	552	\$9,285,017
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	4,596	\$112,720,448
student loan of a student attending school	0	\$0
state agency receivables	3	\$4,715
federal or local government receivables	32	\$167,865
hospitalized debtor	7,840	\$27,420,487
imprisoned debtor	154	\$2,768,798
account less than \$100.00	2,782	\$155,136
loss of federal funds or federal program funds	0	\$0
debtor hardship	10,308	\$100,941,689
non-consensual lien	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	9,645	\$71,475,028
spousal or child support	0	\$0
not income-producing and no assets	0	\$0
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	27,256	\$153,306,094
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	159	\$1,831,085
Ending Balance	63,327	\$480,076,362
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>635,477</b>	<b>\$3,288,588,199</b>

State Accident Insurance Fund	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	52	\$1,789,460
Additions:	411	\$1,711,644
Collections:	0	-\$5,741
Accounts Closed:	-111	\$0
Write-Off's:	-186	-\$521,969
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	166	\$2,973,394
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	166	\$2,973,394
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	111	\$1,051,588
Doubtful Accounts	12	\$208,138
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	32	\$5,741
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>653</b>	<b>\$10,185,649</b>

Southern Oregon University	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	1,565	\$5,791,284
Additions:	1,111	\$1,760,409
Collections:	0	-\$593,294
Accounts Closed:	0	\$0
Write-Off's:	-262	-\$900,260
Adjustments:	0	-\$16,024
Reversals:	-978	-\$2,434,752
Ending Balance	1,436	\$3,607,363
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	277	\$1,054,158
Addition:	438	\$1,017,034
Collections:	0	-\$329,924
Returned to Originating Agency	-55	-\$253,073
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	660	\$1,488,195
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	462	\$19,353
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	820	\$4,324,709
Addition:	361	\$617,552
Collections:	0	-\$263,370
Returned to Originating Agency	-423	-\$2,601,776
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	758	\$2,077,115
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	462	\$135,243
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	4	\$2,562
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	14	\$39,491
debtor hardship	0	\$0
non-consensual lien	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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	18	\$42,053
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>6,668</b>	<b>\$14,584,048</b>

Speech-Language Pathology and Audiology, Board of Examiners for	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	5	\$50,600
Additions:	3	\$1,600
Collections:	0	-\$3,554
Accounts Closed:	-3	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	5	\$48,646
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	1	\$550
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	3	\$47,700
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	3	\$42,880
Collections:	0	-\$2,504
Returned to Originating Agency	0	\$0
Forward to PCF	-1	-\$396
Accounts Satisfied	-1	\$0
Ending Balance	1	\$39,980
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	1	\$618
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	1	\$396
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$396
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$2,000
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	1	\$7,220
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	2	\$7,720
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	2	\$7,720
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>25</b>	<b>\$251,572</b>

State Lands, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	8	\$135,167
Additions:	32	\$136,467
Collections:	0	-\$57,651
Accounts Closed:	-15	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	25	\$213,983
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	17	\$75,848
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	13	\$38,961
Doubtful Accounts	4	\$109,866
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	2	\$108,216
Addition:	2	\$10,968
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	-2	-\$40,103
Accounts Satisfied	0	\$0
Ending Balance	2	\$79,081
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	2	\$40,103
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	2	\$40,103
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	6	\$26,951
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	4	\$18,951
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	4	\$18,951
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>106</b>	<b>\$955,862</b>

Tax Practioners, State Board of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	25	\$1,066,112
Additions:	1	\$42,301
Collections:	0	-\$58,553
Accounts Closed:	-2	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$333,103
Reversals:	-6	\$0
Ending Balance	18	\$716,757
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	10	\$631,215
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	15	\$789,982
Addition:	0	\$23,889
Collections:	0	-\$13,650
Returned to Originating Agency	-2	-\$328,202
Forward to PCF	-9	-\$315,060
Accounts Satisfied	-1	\$0
Ending Balance	3	\$156,959
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	6	\$2,701
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	4	\$236,508
Addition:	11	\$323,290
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	15	\$559,798
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
Original Debt	1	\$312,000
Penalties and Interest	0	\$24,263
Collection Fees	0	\$3,040
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	1	\$339,303
Net Settlement Received	0	-\$47,585
Ending Balance	1	\$291,718
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$3,602
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>92</b>	<b>\$4,427,285</b>



Transportation, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	7,877	\$13,099,842
Additions:	4,031	\$8,731,313
Collections:	0	-\$4,050,523
Accounts Closed:	-2,614	\$0
Write-Off's:	-1,400	-\$2,177,673
Adjustments:	0	-\$232,039
Reversals:	0	-\$59,806
Ending Balance	7,894	\$15,311,114
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	6,133	\$4,602,268
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	3	\$18,920
Doubtful Accounts	499	\$1,259,749
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	126	\$1,074,556
Addition:	910	\$2,899,901
Collections:	0	-\$57,033
Returned to Originating Agency	-31	-\$132,459
Forward to PCF	-350	-\$2,133,474
Accounts Satisfied	-51	\$0
Ending Balance	604	\$1,651,491
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	31	\$6,027
Collection Fees Paid by Originating Agency	8	\$4,663
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	625	\$3,602,547
Addition:	355	\$2,302,136
Collections:	0	-\$14,470
Returned to Originating Agency	-242	-\$1,327,626
Return to DOR	-9	-\$168,550
Accounts Satisfied	-5	\$0
Ending Balance	724	\$4,394,037
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	1	\$358
Collection Fees Paid by Originating Agency	1	\$1,529
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
Original Debt	29	\$164,857
Penalties and Interest	0	\$17,765
Collection Fees	0	\$62
Other Fees/Charges/Adjustments/Prior Payments	0	-\$20,038
Total Debt	29	\$162,646
Net Settlement Received	0	-\$38,392
Ending Balance	29	\$124,254
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	67	\$2,728,048
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	9	\$4,567
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	421	\$4,769,603
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	40	\$2,248,132
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	99	\$2,941
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	1	\$39,994
secured by bond	159	\$1,284,385
payment on multiple accounts within 1 year	4	\$52,945
ORS Ch. 825, or 826 related to a motor carrier	52	\$210,387
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	47	\$438,258
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	31	\$386,275
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	433	\$4,663,317
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>26,570</b>	<b>\$65,846,804</b>

University of Oregon	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	4,954	\$20,292,478
Additions:	1,338	\$5,406,385
Collections:	0	-\$3,392,944
Accounts Closed:	-825	\$0
Write-Off's:	-555	-\$1,564,099
Adjustments:	0	-\$101,109
Reversals:	0	\$0
Ending Balance	4,912	\$20,640,711
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	3,352	\$14,075,257
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	2,047	\$8,637,593
Doubtful Accounts	2,336	\$10,955,607
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	399	\$2,341,367
Addition:	219	\$1,009,588
Collections:	0	-\$152,258
Returned to Originating Agency	-262	-\$1,337,224
Forward to PCF	0	\$0
Accounts Satisfied	-53	\$0
Ending Balance	303	\$1,861,473
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	189	\$28,357
Collection Fees Paid by Originating Agency	4	\$8,795
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	1,313	\$5,367,471
Addition:	1,236	\$4,665,871
Collections:	0	-\$957,295
Returned to Originating Agency	-1,181	-\$4,433,888
Return to DOR	0	\$0
Accounts Satisfied	-273	\$0
Ending Balance	1,095	\$4,642,159
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	458	\$183,473
Collection Fees Paid by Originating Agency	3	\$6,963
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	27	\$129,452
Original Debt	29	\$136,006
Penalties and Interest	0	\$20,613
Collection Fees	0	\$24,388
Other Fees/Charges/Adjustments/Prior Payments	0	\$680
Total Debt	29	\$181,687
Net Settlement Received	0	-\$126,164
Ending Balance	29	\$55,523
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	582	\$176,887
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	48	\$189,451
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	205	\$351,652
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	34	\$370,712
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	3	\$10,122
account less than \$100.00	154	\$6,337
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	191	\$387,171
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>22,340</b>	<b>\$90,099,248</b>

Utility Notification Center, Oregon	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	0	\$0
Additions:	1	\$297
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	-1	-\$297
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	0	\$0
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>0</b>	<b>\$0</b>

Veterans' Affairs, Department of	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	59	\$733,526
Additions:	17	\$192,065
Collections:	0	-\$591,035
Accounts Closed:	-18	\$0
Write-Off's:	-22	-\$83,987
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	36	\$250,569
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	22	\$157,738
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	1	\$427
Collections:	0	-\$291
Returned to Originating Agency	0	\$0
Forward to PCF	-1	-\$136
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1	\$58
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	0	\$0
Addition:	1	\$136
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$136
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$291
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	1	\$136
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	59	\$733,526
consensual security interest	8	\$31,301
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	27	\$219,132
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	35	\$250,433
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>228</b>	<b>\$1,894,025</b>

Water Resources Department	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	25	\$13,969
Additions:	65	\$23,705
Collections:	0	-\$2,622
Accounts Closed:	-8	\$0
Write-Off's:	-22	-\$6,369
Adjustments:	0	-\$450
Reversals:	-3	-\$900
Ending Balance	57	\$27,333
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	55	\$15,148
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	0	\$0
Addition:	65	\$23,705
Collections:	0	-\$900
Returned to Originating Agency	-3	-\$1,350
Forward to PCF	-47	-\$18,235
Accounts Satisfied	-3	\$0
Ending Balance	12	\$3,220
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	3	\$222
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	25	\$13,969
Addition:	47	\$18,433
Collections:	0	-\$1,620
Returned to Originating Agency	-24	-\$6,669
Return to DOR	0	\$0
Accounts Satisfied	-3	\$0
Ending Balance	45	\$24,113
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	6	\$462
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	0	\$0
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	0	\$0
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>292</b>	<b>\$125,164</b>

Western Oregon University	Sum of Accounts	Sum of Value
<b>Section II</b>		
<b>Liquidated and Delinquent Accounts</b>		
Beginning Balance	5,717	\$25,705,341
Additions:	2,214	\$2,575,915
Collections:	0	-\$1,897,460
Accounts Closed:	-1,252	\$0
Write-Off's:	-256	-\$3,390,882
Adjustments:	0	-\$24,416
Reversals:	0	\$0
Ending Balance	6,423	\$22,968,498
<b>Unassigned Accounts/Doubtful Accounts</b>		
Total Unassigned, Non-exempt Accounts	5,362	\$16,851,774
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	4,320	\$13,328,571
Doubtful Accounts	5,196	\$13,921,634
<b>Section III a.</b>		
<b>Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)</b>		
Beginning Balance	1,211	\$6,796,325
Addition:	617	\$4,155,379
Collections:	0	-\$1,473,695
Returned to Originating Agency	-575	-\$4,095,074
Forward to PCF	0	\$0
Accounts Satisfied	-187	\$0
Ending Balance	1,066	\$5,382,935
<b>DOR Collection Fees</b>		
Collection Fees Paid by Debtors	845	\$254,808
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III b.</b>		
<b>Private Collection (ORS 293.231)</b>		
Beginning Balance	793	\$7,996,869
Addition:	0	\$0
Collections:	0	-\$42,425
Returned to Originating Agency	-765	-\$7,749,722
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	16	\$204,722
<b>Private Collection Fees</b>		
Collection Fees Paid by Debtors	399	\$41,440
Collection Fees Paid by Originating Agency	0	\$0
<b>Section III c.</b>		
<b>Accepted Offers of Compromise for the Settlement of Debts</b>		
Beginning Balance	0	\$0
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
<b>Collections on Accounts Due to Offset</b>		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	4	\$4,938
<b>Section IV</b>		
<b>Account Due from Current and Former Employees</b>		
Delinquent Amount due:	61	\$35,157
<b>Section V</b>		
<b>Exempt Accounts</b>		
Beginning Balance	1,020	\$422,100
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	15	\$107,223
student loan of a student attending school	0	\$0
state agency receivables	10	\$119,772
federal or local government receivables	7	\$105,878
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	1,281	\$52,192
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	0	\$0
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	1,313	\$385,065
	0	\$0
	0	\$0
	0	\$0
<b>Grand Total</b>	<b>34,855</b>	<b>\$102,742,862</b>