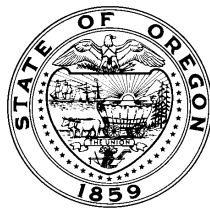


**Report on
Liquidated and Delinquent
Accounts Receivable**

June 30, 2020



Legislative Fiscal Office

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This Legislative Fiscal Office report on liquidated and delinquent accounts is a statutorily required report made annually at the end of December to inform the Legislative Assembly of the aggregate status of certain accounts receivable held by state agencies. A discussion of the report’s legislative 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.

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.

Summary of Agency Reporting 2020		
	<u>Number</u>	<u>%</u>
Agencies reporting no accounts	62	47%
Agencies reporting active accounts	70	53%
Exempt agencies not reporting	0	0%
Agencies that did not report	0	0%
Total	132	100%

Summary of liquidated and delinquent accounts receivable

The 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.

Liquidated and Delinquent Accounts 2020		
	<u>Accounts</u>	<u>Value</u>
1. Beginning Balance	1,999,019	\$3,499,327,327
2. Additions:	570,230	1,203,921,856
3. Collections:	0	-616,521,220
4. Accounts Closed:	-339,181	0
5. Write-Off's:	-26,507	-75,401,749
6. Adjustments:	0	-171,716,404
7. Reversals:	-143,371	-295,334,933
8. Ending Balance	2,083,521	\$3,544,274,877

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 increased since the previous reporting period. The total *number* of accounts increased by 84,502 (4.2%). The total *aggregate value* of accounts increased by \$44.9 million (1.3%).
- The ending balances resulted in an *average* account balance at the end of the 2020 reporting year of \$1,701.10, which is a decrease of \$49.42 per account (2.8%) from last year’s average.

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

Top Ten Agencies by Average Account Value 2020			
Agency	Accounts	Total Outstanding	Average Account
Business Development Department, Oregon	16	\$1,416,824	\$88,552
Forestry, Department of	273	\$14,308,514	\$52,412
Treasury, Oregon State	1	\$35,402	\$35,402
Tax Practitioners, State Board of	8	\$278,173	\$34,772
Mortuary and Cemetery Board	21	\$710,248	\$33,821
Accountancy, State Board of	29	\$927,004	\$31,966
Chiropractic Examiners, Board of	15	\$470,244	\$31,350
Lottery Commission, Oregon State	11	\$296,718	\$26,974
Appraiser Certification And Licensure Board	18	\$304,123	\$16,896
Speech-Lang. Path. and Audiology, Bd of Ex for	3	\$47,700	\$15,900

Six 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) 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, \$11.9 million (83.2%) are exempt due to being owed by various government entities.

Oregon State Lottery Commission, Appraiser Certification and Licensing Board, and Board of Speech Language Pathologists and Audiologists are new to the list this year with a total of 32 accounts and \$648,541 owed in liquidated and delinquent accounts.

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

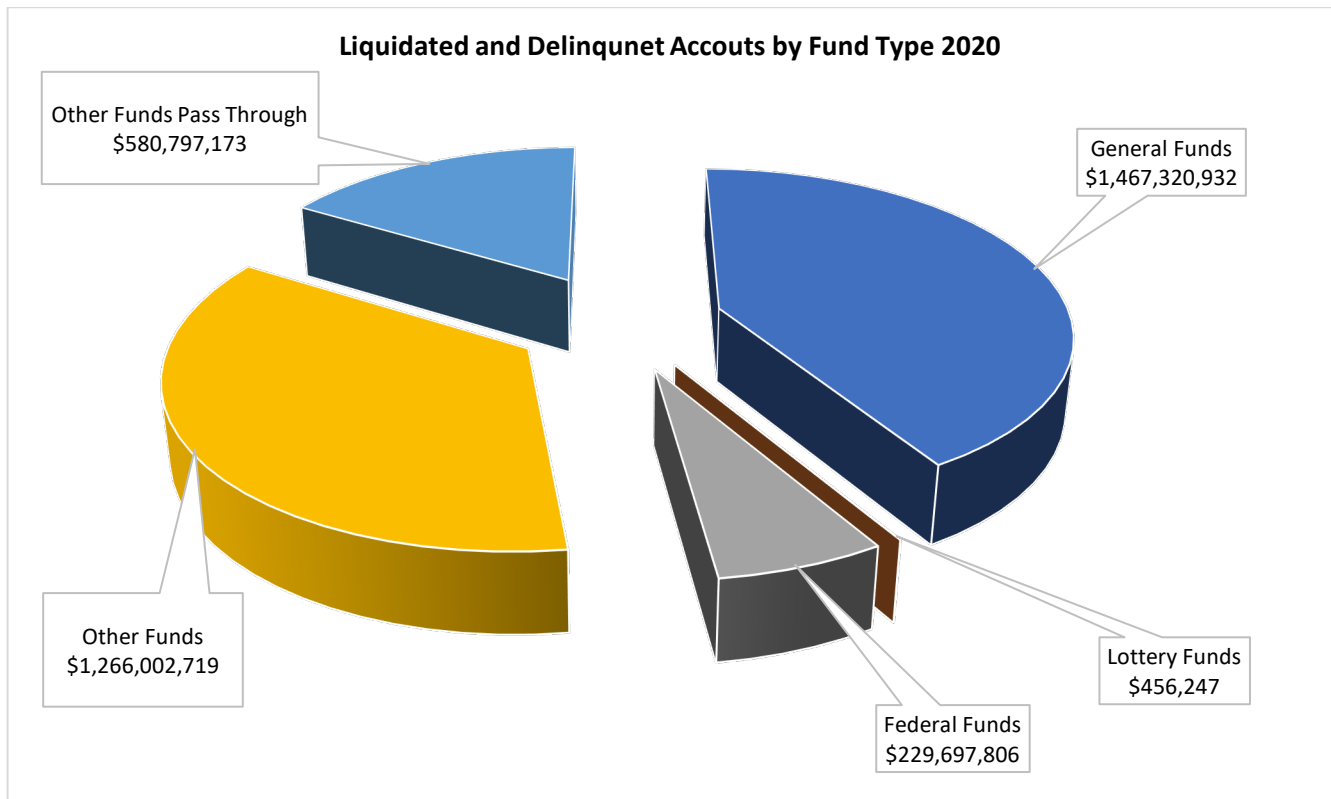
Top Ten Agencies by Total Receivables Outstanding 2020			
<u>Agency</u>	<u>Accounts</u>	<u>Total Outstanding</u>	<u>Average Account</u>
Judicial Department	1,475,096	\$1,771,122,895	\$1,200.68
Revenue, Department of	247,999	\$840,867,477	\$3,390.61
Justice Department	53,752	\$371,654,628	\$6,914.25
Employment Department	38,381	\$145,834,726	\$3,799.66
Consumer and Business Services, Dept of	13,170	\$98,929,816	\$7,511.76
Oregon Health And Science University	137,738	\$61,809,546	\$448.75
Human Services, Department of	13,605	\$35,839,253	\$2,634.27
Public Employees Retirement System	14,030	\$31,069,243	\$2,214.49
Transportation, Department of	5,705	\$23,954,066	\$4,198.78
Oregon Health Authority	4,358	\$18,644,533	\$4,278.23

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 (73.7%) total outstanding of the total value of accounts reported; approximately the same from 74.3% 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 49.9% 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 2020 are \$1.5 billion, a 4.5% increase over General Fund debts reported by agencies in 2019. 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	235,734	\$813,419,672	55.44%
Judicial Department	505,958	607,495,153	41.40%
Consumer and Business Services, Dept of	151	16,471,919	1.12%
Environmental Quality, Department of	2,912	12,137,818	0.83%
Justice Department	4	8,746,020	0.60%
Construction Contractors Board	3,034	8,639,744	0.59%
Real Estate Agency	17	188,303	0.01%
Secretary of State	32	118,462	0.01%
Forestry, Department of	19	65,647	0.00%
Government Ethics Commission, Oregon	11	25,130	0.00%
Total	747,872	\$1,467,307,868	100.00%

Roughly 84.6% of the Other Funds outstanding balances are accounted for by six agencies: Judicial Department (49.9%), Employment Department (11.5%), Department of Justice (10.9%), Department of Consumer and Business Services (4.9%), Oregon Health and Science University (4.9%), and Public Employees Retirement System (2.5%).

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:

Collections by Department of Revenue 2020		
	Accounts	Value
Beginning Balance	251,297	\$333,654,729
Additions		203,301,804
Collections		-28,384,855
Returned	-19,816	-167,814,503
Accounts Outstanding	231,481	\$340,757,175

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 2020 reporting year was \$19.2 million less than the prior year on a \$257.8 million (46.0%) 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 8.9% represents a 0.7% increase from the collection rate of the previous year. DOR collected \$3.9 million in collection fees paid by debtors and \$1.2 million in collection fees paid by agencies.

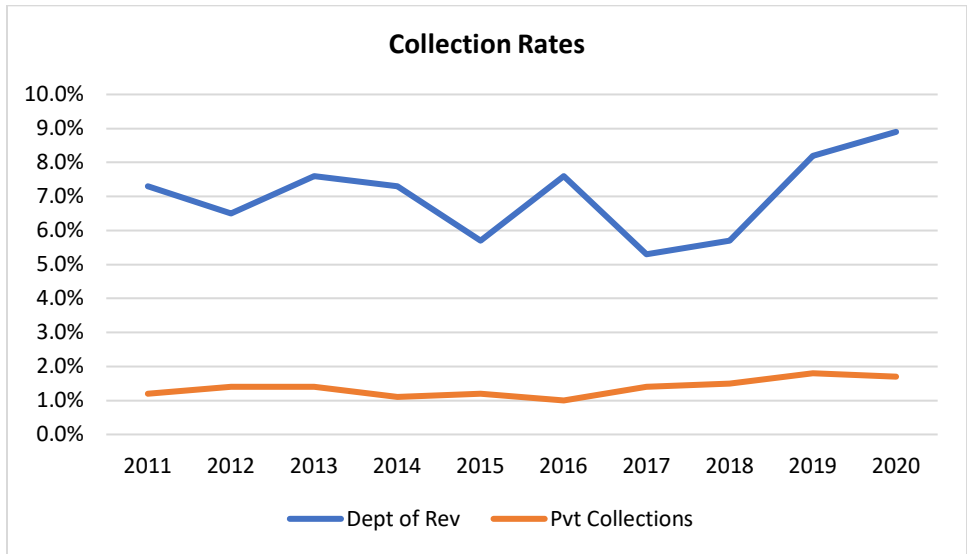
Collections by private collection agencies

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

Collections by Private Collection Agencies 2020		
	Accounts	Value
Beginning Balance	1,134,064	\$1,322,435,302
Additions	392,905	466,458,747
Collections	0	-31,081,452
Returned	-792,074	-876,431,017
Accounts Outstanding	734,895	\$1,126,302,681

Total collections by private collection agencies decreased by \$19.9 million (3.3%) from the prior year on a \$1.1 billion (64.3%) 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 1.7% represents a 0.1% decrease in the collection rate from the previous year. Private collection agencies collected \$898,584 in collection fees paid by debtors and \$372,084 in collection fees paid by agencies.

Annual Collections 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%
2020	8.9%	1.7%



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 \$1.6 billion (46.1%) were classified as exempt from statutory requirements that they be turned over to

DOR or private agencies for collection. This amount is a 6.4% increase from the previous reporting year. The following exempt categories showed substantial increases:

- \$55.6 million in DAS Approved exemptions
- \$54.6 million in Prohibited by Law - ORS 293.231(5)
- \$49.0 million in Imprisoned Debtor
- \$23.7 million in Litigation, Bankruptcy, Mediation, etc. Wage Garnishments or Order Prevents

The following categories showed a substantial decrease:

- \$51.5 million in wage garnishments or order prevents
- \$19.8 million in federal or local government receivables
- \$11.5 million in Spousal or child support

Statutorily Prohibited or Exempt 2020		
Exempt Accounts		
Beginning Balance	444,788	\$1,529,337,174
consensual security interest	585	\$11,330,081
court ordered judgement	2,319	\$93,676,868
litigation, bankruptcy, mediation, etc.	15,844	\$184,239,700
student loan of a student attending school	0	\$0
state agency receivables	852	\$8,808,892
federal or local government receivables	547	\$14,416,058
hospitalized debtor	9,130	\$33,998,982
imprisoned debtor	69,725	\$216,634,559
account less than \$100.00	10,766	\$465,111
loss of federal funds or federal program funds	36,649	\$115,020,376
debtor hardship	30,981	\$173,273,690
non-consensual lien	20	\$349,454
secured by bond	470	\$3,268,863
payment on multiple accounts within 1 year	630	\$5,769,818
ORS Ch. 825, or 826 related to a motor carrier	84	\$458,229
wage garnishment or order prevents	2,706	\$20,257,944
spousal or child support	52,601	\$321,630,080
not income-producing and no assets	58	\$1,276,085
Prohibited by Law - ORS 293.231(5)	216,908	\$218,884,036
DAS approved exemptions (ORS 293.233(1))	40,253	\$209,281,569
owed by a closed estate	264	\$227,043
suspension of collection under ORS 305.155	117	\$963,408
Ending Balance	491,509	\$1,634,230,846

Of the total exempt amount, \$321.6 million (19.7%) was reported as spousal or child support. This is a 3.6% decrease over the previous year.

Those amounts that were legally prohibited or exempted from assignment for collections totaled \$1.6 billion in 2020, an increase of \$104.9 million from the 2019 report. Those accounts prohibited from assignment by law under ORS 293.231(5) increased by a net of \$54.6 million (25.0%). DAS approved exceptions (ORS 293.233(1)) increased by \$55.6 million (26.6%). The amount for Imprisoned Debtor increased by \$49.0 million (22.6%). 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 2020 (see Appendix F for supplemental reports):

- 1) Judicial Department, \$1.8 billion
- 2) Department of Revenue, \$840.9 million
- 3) Department of Justice, \$371.2 million
- 4) Employment Department, \$145.8 million
- 5) Department of Consumer and Business Services, \$98.9 million
- 6) Oregon Health and Science University, \$61.8 million

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 2020 (fiscal year ending June 30, 2020), the following timeline has been adopted:

Review of reporting manual with agency personnel	August – September 2020
Begin agency submission of required information	August – September 2020
Agency report to LFO if not subject to reporting statute	September 2020
Last day for input of information	October 1, 2020
Draft report	November 30, 2020
Report to the Legislature	December 31, 2020

What to report

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

- Overpayments of state employee’s wages
- Payments due from vendors or other states agencies
- Penalties, fines, civil penalties, etc.
- Delinquent accounts of state, federal, or local governments

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

Who needs to report

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

DEFINITIONS

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

Delinquent – Defined as a receivable account for which payment has not been received by the due date (OAM 35.30.30). Most receivables have a specific due date. If any part of that debt is not paid by the due date, the account needs to be reported. Some debts do not have an obvious due date, such as overpayments. The due date for this debt may be determined by the agency. For example, the date on which the agency may start assessing interest or enforcing collection may be the best date to use. Accounts that are not yet due are not included in the report.

Liquidated accounts – Defined in the Oregon Accounting Manual (OAM 35.30.30). In general, a liquidated account is one where the exact past due amount is known, proper notification of the debt has been made to the debtor, and there has been a judgment, or a distraint warrant for taxes, or an administrative proceeding has established the debt, etc. As this is a complicated definition, agencies should read the OAM to see exactly how the agency’s accounts fit with the definition. Delinquent accounts that are not liquidated are not included in the report.

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

REPORTING INSTRUCTIONS

General instructions

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

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

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

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

[Log On]

Delinquent Account Reporting System | LFO

Home Previous Reports

Log On please - Fiscal Year 2013

Please select your agency and enter your password.

Account Information

Agency
Please select an agency

Password

Log On

[Request Password](#)

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

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

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

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

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

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

SECTION I

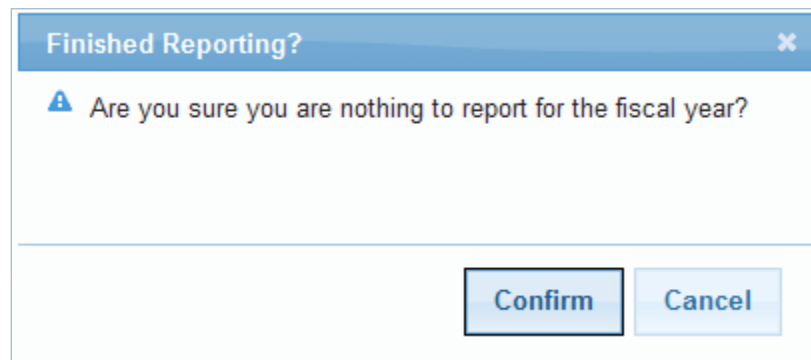
After logging into the system you will be brought to the System Entry screen, where you will begin reporting for your agency:



The screenshot shows the 'Delinquent Account Reporting System' interface. At the top, it says 'Welcome Alfalfa Seed Commission, Oregon! [Log Off]'. Below that is the title 'Delinquent Account Reporting System | LFO' and a 'Home' button. The main content area is titled 'Section I' and 'System Entry - Fiscal Year 20XX'. It displays 'Agency Name: Alfalfa Seed Commission, Oregon' and a dropdown menu labeled 'Please select a Fund'. Below the dropdown is a button labeled 'Nothing to Report'. At the bottom, there is a copyright notice: '© Copyright 2011 Legislative Administration | Email your Questions and Comments'.

Agencies without data to report

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



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

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



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

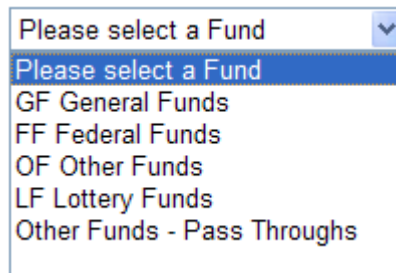
Agencies with data to report

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

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



Click on and select from the dropdown list:



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

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

Welcome Justice Department! [Log Off]

Delinquent Account Reporting System | LFO

Home

System Entry - Fiscal Year 20XX

Agency Name: Justice Department

OF Other Funds [Create Fund Report](#)

Nothing to Report

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SECTION II

This is where you will report the number and total dollar values of your agency's accounts that are both liquidated and delinquent. Amounts that are not both liquidated and delinquent are not reported. The beginning and ending number of accounts and balances are required fields for all reporting agencies; beginning balances from the prior year are automatically populated. If these numbers appear to be incorrect or you need to make an adjustment, please send LFO an email with an explanation. The program will compute the ending number of accounts and account balances. Check the totals computed against your totals to ensure that data was entered correctly.

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

Create Fund Report

Fund Report for OF Other Funds - Fiscal Year 20XX

Save

Section II (Refer to instructions for section II)

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

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

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

Beginning Balance

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

2. Additions

- 2A Enter the total number of accounts that became liquidated and delinquent since July 1 of the reporting fiscal year. Only include accounts that had not been included as liquidated and delinquent in the beginning balance. If an account became liquidated and delinquent after July 1 and the amount was also collected prior to June 30 of the fiscal year, **include that account.**
- 2B Enter the total dollar value of liquidated and delinquent amounts added during the fiscal year.

Note: The total number of accounts may not increase but the dollar value may. For example, a small agency may have 50 liquidated and delinquent accounts valued at \$5,000

at the beginning of the year. They may not add any new accounts. However, an account may incur additional debt, such as interest, which would increase the total dollar value.

3. Collections

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

4. Accounts Closed

4A Enter the number of accounts from the beginning balance or additions that were collected or resolved in some manner. Include only accounts that no longer have a liquidated and delinquent balance. This would include accounts that became liquidated and delinquent during the period and then were closed because they were fully collected. They would also include accounts that were closed because a portion was collected and a portion was compromised or adjusted. The amount written off or adjusted would be included in 5B or 6B below. (Do not use a minus sign or brackets; accounts closed defaults to a negative number.)

5. Write-Offs

5A Enter the number of accounts that had been liquidated and delinquent and then were written off during the fiscal year to close the accounts. (Do not use a minus sign or brackets; the number of accounts defaults to a negative number.)

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

6. Adjustments

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

7. Reversals

7A Enter the number of accounts reported as liquidated and delinquent on a prior report that need to be removed from liquidated and delinquent status. These can be accounts that were erroneously reported or that for some reason are again open for appeal. These also can be loans that have been renegotiated and no longer are delinquent. (Do not use a minus sign or brackets; the number of accounts defaults to a negative number.)

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

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

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

Ending Balance

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

SECTION III

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

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

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

Section III (Refer to instructions for section III)

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

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

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

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

Beginning Balance

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

2. Addition

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

3. Collections

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

4. Returned

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

Accounts Outstanding

- A Enter the total number of accounts assigned to the Department of Revenue for unrestricted collection on the last day of the reporting year.
- B No entry is required because this number is computed. Use this as a check against your total to ensure all data has been entered properly.

Private Collection (ORS 293.231)

Beginning Balance

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

7. Addition

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

8. Collections

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

9. Returned

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

Accounts Outstanding

- A Enter the total number of accounts assigned to the private collection firm(s) for collection on the last day of the reporting year.
- B No entry is required because this number is computed. Use this as a check against your total to ensure all data has been entered properly.

SECTION IV

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

Section IV (Refer to instructions for section IV)

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

Account due from current and former Employees	[A] Number Of Accounts	[B] Dollar Value(\$)
1. Delinquent Amount due:	0	0

SECTION V

In this section you will report the accounts that were exempt from being assigned to a private collection firm. **Note: Liquidated and delinquent accounts are not exempt from the reporting requirement – only exempt from being sent out for collection.** Except for those accounts owed to the Department of Revenue or the Employment Department, if an account has not had a payment

within 90 days from the last payment, or the date the debt was liquidated, it must be submitted to the Department of Revenue, Other Agency Accounts (OAA) or a private collection firm for collection action.

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

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

Section V (Refer to instructions for section V)

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

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

Note:

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

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

1. consensual security interest

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

2. court ordered judgement

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

3. litigation, bankruptcy, mediation, etc.

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

4. student loan of a student attending school

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

5. state agency receivables

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

6. federal or local government receivables

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

7. hospitalized debtor

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

8. imprisoned debtor

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

9. account less than \$100

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

10. loss of federal funds or federal program funds

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

11. debtor hardship

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

12. non-consensual lien

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

13. secured by bond

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

14. payment on multiple accounts within 1 year

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

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

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

16. wage garnishment or order prevents

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

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

17. spousal or child support

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

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

18. not income-producing and no assets

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

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

Sub-Totals

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

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

20. Exempted by Law - ORS 293.231(5)

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

20B Enter the dollar amount of accounts prohibited by state or federal law or regulation from assignment or collection.

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

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

21B Enter the dollar amount of accounts exempted by DAS agency-specific exemption.

Total exemptions for this fiscal year

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

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

Note

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

Saving, Editing, Printing, and General Navigation

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

Appendix C

AGENCIES REPORTING ACTIVE ACCOUNTS

Agency	Accounts	Balance	Average
Judicial Department	1,475,096	\$1,771,122,895	\$1,201
Revenue, Department of	247,999	\$840,867,477	\$3,391
Justice Department	53,752	\$371,654,628	\$6,914
Employment Department	38,381	\$145,834,726	\$3,800
Consumer and Business Services, Department of	13,170	\$98,929,816	\$7,512
Oregon Health And Science University	137,738	\$61,809,546	\$449
Human Services, Department of	13,605	\$35,839,253	\$2,634
Public Employees Retirement System	14,030	\$31,069,243	\$2,214
Transportation, Department of	5,705	\$23,954,066	\$4,199
Oregon Health Authority	4,358	\$18,644,533	\$4,278
Oregon State University	8,202	\$18,346,541	\$2,237
University of Oregon	3,821	\$18,002,296	\$4,711
Western Oregon University	4,941	\$15,633,790	\$3,164
Forestry, Department of	273	\$14,308,514	\$52,412
Environmental Quality, Department of	3,033	\$13,276,082	\$4,377
Construction Contractors Board	3,034	\$10,799,678	\$3,560
Portland State University	26,455	\$10,650,947	\$403
Administrative Services, Department of	786	\$6,360,181	\$8,092
State Accident Insurance Fund	810	\$5,664,604	\$6,993
Corrections, Department of	3,225	\$4,485,145	\$1,391
Labor and Industries, Bureau of	618	\$4,235,519	\$6,854
Oregon Institute of Technology	4,066	\$3,875,262	\$953
Southern Oregon University	959	\$2,924,002	\$3,049
Police, Department of State	14,414	\$2,488,625	\$173
Eastern Oregon University	2,202	\$1,998,482	\$908
Housing and Community Services Department	319	\$1,510,780	\$4,736
Business Development Department, Oregon	16	\$1,416,824	\$88,552
Education, Department of	169	\$1,101,182	\$6,516
Accountancy, State Board of	29	\$927,004	\$31,966
Massage Therapists, Oregon Board of	169	\$731,426	\$4,328
Mortuary and Cemetery Board	21	\$710,248	\$33,821
Landscape Contractors Board	561	\$576,743	\$1,028
Chiropractic Examiners, Board of	15	\$470,244	\$31,350
Military Department	89	\$369,212	\$4,148
Agriculture, Department of / Commodity Comm	100	\$325,338	\$3,253
Veterans' Affairs, Department of	41	\$312,936	\$7,633
Appraiser Certification And Licensure Board	18	\$304,123	\$16,896
Lottery Commission, Oregon State	11	\$296,718	\$26,974
Tax Practitioners, State Board of	8	\$278,173	\$34,772
Mental Health Regulatory Agency	28	\$242,266	\$8,652
Marine Board	27	\$221,362	\$8,199

Agency	Accounts	Balance	Average
Real Estate Agency	21	\$189,358	\$9,017
Lands, Department of State	48	\$187,377	\$3,904
Medical Board	14	\$125,539	\$8,967
Engineering and Land Surveying, Bd of Examiners for	14	\$122,140	\$8,724
Secretary of State	66	\$120,026	\$1,819
Oregon Corrections Enterprises	29	\$118,267	\$4,078
Naturopathic Medicine, Board of	8	\$110,345	\$13,793
Dungeness Crab Commission, Oregon	29	\$69,542	\$2,398
Geology and Mineral Industries, Department of	6	\$59,060	\$9,843
Government Ethics Commission, Oregon	125	\$54,455	\$436
Aviation, Department of	195	\$51,339	\$263
Architect Examiners, Board of	9	\$50,684	\$5,632
Fish and Wildlife, Department of	23	\$50,312	\$2,187
Speech-Lang. Pathology and Audiology, Bd of Ex for	3	\$47,700	\$15,900
Liquor Control Commission, Oregon	39	\$46,815	\$1,200
Parks and Recreation Department	213	\$45,462	\$213
Water Resources Department	104	\$40,107	\$386
Treasury, Oregon State	1	\$35,402	\$35,402
Nursing, Board of	11	\$33,958	\$3,087
Public Safety Standards and Training, Department of	7	\$27,424	\$3,918
Pharmacy, Board of	8	\$23,236	\$2,905
Blind, Commission for the	1	\$22,202	\$22,202
Oregon Youth Authority	12	\$18,310	\$1,526
Optometry, Oregon Board of	1	\$11,999	\$11,999
Parole and Post-Prison Supervision, Board of	98	\$9,259	\$94
Legislative Administration Committee	64	\$8,614	\$135
Public Utility Commission	49	\$8,568	\$175
Social Workers, Board of Licensed	3	\$7,528	\$2,509
Employment Relations Board	11	\$3,856	\$351
Patient Safety Commission, Oregon	3	\$1,716	\$572
Occupational Therapists, Board of	1	\$1,500	\$1,500
Dentistry, Board of	1	\$1,000	\$1,000
Medical Imaging, Board of	3	\$822	\$274
Library, Oregon State	3	\$275	\$92
Legislative Counsel Committee	2	\$250	\$125
Dairy Products Commission, Oregon	2	\$0	\$0
TOTAL	2,083,521	\$3,544,274,877	

Appendix D

AGENCIES WITH NO REPORTED ACCOUNTS

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

Appendix E

UNASSIGNED ACCOUNTS

Agency	Unassigned Accounts		Unassigned Accounts Over 90 Days		Statute Exemptions
	Accounts	Amount	Accounts	Amount	
Judicial Department	1,475,096	\$1,771,122,895	453,166	\$460,308,142	
Revenue, Department of	247,999	\$840,867,477	135,339	\$99,415,437	
Justice Department	53,752	\$371,654,628	283	\$43,958	
Employment Department	38,381	\$145,834,726		\$1	
Consumer and Business Services, Department of	13,170	\$98,929,816	3,012	\$10,874,114	
Oregon Health And Science University	137,738	\$61,809,546		\$0	ORS 353.100
Human Services, Department of	13,605	\$35,839,253	761	\$1,403,175	
Public Employees Retirement System	14,030	\$31,069,243	11,626	\$27,237,675	
Transportation, Department of	5,705	\$23,954,066	3,096	\$9,525,435	
Oregon Health Authority	4,358	\$18,644,533	307	\$4,565,406	
Oregon State University	8,202	\$18,346,541	7,501	\$18,204,998	ORS 352.138
University of Oregon	3,821	\$18,002,296	2,974	\$13,252,308	ORS 352.138
Western Oregon University	4,941	\$15,633,790	2,277	\$5,022,593	
Forestry, Department of	273	\$14,308,514	179	\$1,562,424	
Environmental Quality, Department of	3,033	\$13,276,082	2,209	\$9,323,465	
Construction Contractors Board	3,034	\$10,799,678	348	\$1,449,814	
Portland State University	26,455	\$10,650,947	811	\$1,571,766	
Administrative Services, Department of	786	\$6,360,181	27	\$359,523	
State Accident Insurance Fund	810	\$5,664,604	810	\$5,664,604	ORS 656.753
Corrections, Department of	3,225	\$4,485,145	12	\$92,116	
Labor and Industries, Bureau of	618	\$4,235,519	210	\$1,251,426	
Oregon Institute of Technology	4,066	\$3,875,262	3,079	\$2,505,642	
Southern Oregon University	959	\$2,924,002		\$94,290	
Police, Department of State	14,414	\$2,488,625	6,136	\$1,206,880	
Eastern Oregon University	2,202	\$1,998,482	492	\$760,206	
Housing and Community Services Department	319	\$1,510,780	14	\$3,525	
Business Development Department, Oregon	16	\$1,416,824	1	(\$28,600)	
Education, Department of	169	\$1,101,182	139	\$983,778	
Accountancy, State Board of	29	\$927,004	1	\$0	
Massage Therapists, Oregon Board of	169	\$731,426	19	\$33,871	ORS 182.460
Mortuary and Cemetery Board	21	\$710,248	19	\$662,248	
Landscape Contractors Board	561	\$576,743	5	\$4,773	ORS 182.460
Chiropractic Examiners, Board of	15	\$470,244	14	\$444,131	
Military Department	89	\$369,212		\$0	
Agriculture, Department of / Commodity Commission	100	\$325,338	24	\$70,648	
Veterans' Affairs, Department of	41	\$312,936		\$0	
Appraiser Certification and Licensure Board	18	\$304,123	14	\$253,537	ORS 674.305
Lottery Commission, Oregon State	11	\$296,718		\$1	
Tax Practitioners, State Board of	8	\$278,173		\$10,101	
Mental Health Regulatory Agency	28	\$242,266		\$0	
Marine Board	27	\$221,362	4	\$15,596	
Real Estate Agency	21	\$189,358		\$0	
Lands, Department of State	48	\$187,377	43	\$62,469	
Medical Board	14	\$125,539	2	\$4,000	
Engineering and Land Surveying, Board of Examiners for Secretary of State	14	\$122,140		\$0	ORS 182.460
	66	\$120,026	24	\$3,562	
Oregon Corrections Enterprises	29	\$118,267	14	\$103,506	ORS 421.352
Naturopathic Medicine, Board of	8	\$110,345	8	\$110,345	
Dungeness Crab Commission, Oregon	29	\$69,542	12	\$67,579	
Geology and Mineral Industries, Department of	6	\$59,060		\$0	
Government Ethics Commission, Oregon	125	\$54,455	120	\$44,039	

Agency	Unassigned Accounts		Unassigned Accounts Over 90 Days		Statute Exemptions
	Accounts	Amount	Accounts	Amount	
Aviation, Department of	195	\$51,339	95	\$40,628	
Architect Examiners, Board of	9	\$50,684	7	\$38,818	ORS 182.460
Fish and Wildlife, Department of	23	\$50,312		\$0	
Speech-Lang. Pathology and Audiology, Bd of Examiners for	3	\$47,700		\$0	
Liquor Control Commission, Oregon	39	\$46,815	8	\$4,350	
Parks and Recreation Department	213	\$45,462	99	\$23,319	
Water Resources Department	104	\$40,107		\$0	
Treasury, Oregon State	1	\$35,402		\$0	
Nursing, Board of	11	\$33,958	5	\$18,572	
Public Safety Standards and Training, Department	7	\$27,424		\$0	
Pharmacy, Board of	8	\$23,236		\$4,104	
Blind, Commission for the	1	\$22,202	1	\$22,202	
Oregon Youth Authority	12	\$18,310		\$0	
Optometry, Oregon Board of	1	\$11,999		\$0	ORS 182.460
Parole and Post-Prison Supervision, Board of	98	\$9,259	5	\$953	
Legislative Administration Committee	64	\$8,614	21	\$6,525	
Public Utility Commission	49	\$8,568	7	\$1,429	
Social Workers, Board of Licensed	3	\$7,528	3	\$7,528	
Employment Relations Board	11	\$3,856	11	\$3,856	
Patient Safety Commission, Oregon	3	\$1,716	3	\$1,716	ORS 182.460
Occupational Therapists, Board of	1	\$1,500		\$0	
Dentistry, Board of	1	\$1,000		\$0	
Medical Imaging, Board of	3	\$822	2	\$322	
Library, Oregon State	3	\$275	1	\$135	
Legislative Counsel Committee	2	\$250	2	\$250	
Criminal Justice Commission		\$0		\$0	
Dairy Products Commission, Oregon	2	\$0	2	\$0	
Energy, Department of		\$0		\$0	
Higher Education Coordinating Commission		\$0		\$0	
Utility Notification Center, Oregon		\$0		\$0	ORS 757.552(3)
Hazelnut Commission, Oregon		\$0		\$0	
Racing Commission		\$0		\$0	
Total	2,083,521	\$3,544,274,877	635,404	\$678,719,214	

Appendix F

SB 1067 SUPPLEMENTAL REPORTS

- 1) Judicial Department, \$1.8 billion
- 2) Department of Revenue, \$840.9 million
- 3) Department of Justice, \$371.2 million
- 4) Employment Department, \$145.8 million
- 5) Department of Consumer and Business Services, \$98.9 million
- 6) Oregon Health and Science University, \$61.8 million



OREGON JUDICIAL DEPARTMENT
Office of the State Court Administrator

October 19, 2020

TO: Tim Walker
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 2020. This is the Department's 19th 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 of 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. In addition, statute¹ provides that when a person is sentenced to a term of imprisonment, the money judgment imposed will be handled differently, which adds to the intricacies of court debt. Furthermore, restitution and compensatory fines can be imposed on two or more defendants and owed joint and severally. This means that one defendant could be making regular payments towards that amount while the another one could be delinquent on that same liability.

Currently, the OJD has \$1.78 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, 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 and text messages, and referrals to Department of Revenue (DOR) and private collection firms (PCFs) 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 PCFs. The OJD actively monitors collection agency performance. As a result of poor performance, OJD terminated the contract with one of the PCFs in fiscal year 2020, leaving two that are still under contract. Due to our high volume of debt and the length of time it is legally enforceable, OJD must continually cycle outstanding debt through DOR and the PCFs. If court debt is not collectible now, it may be collectible at another point in time as circumstances change (new employment, sale of property, inheritance, etc.).

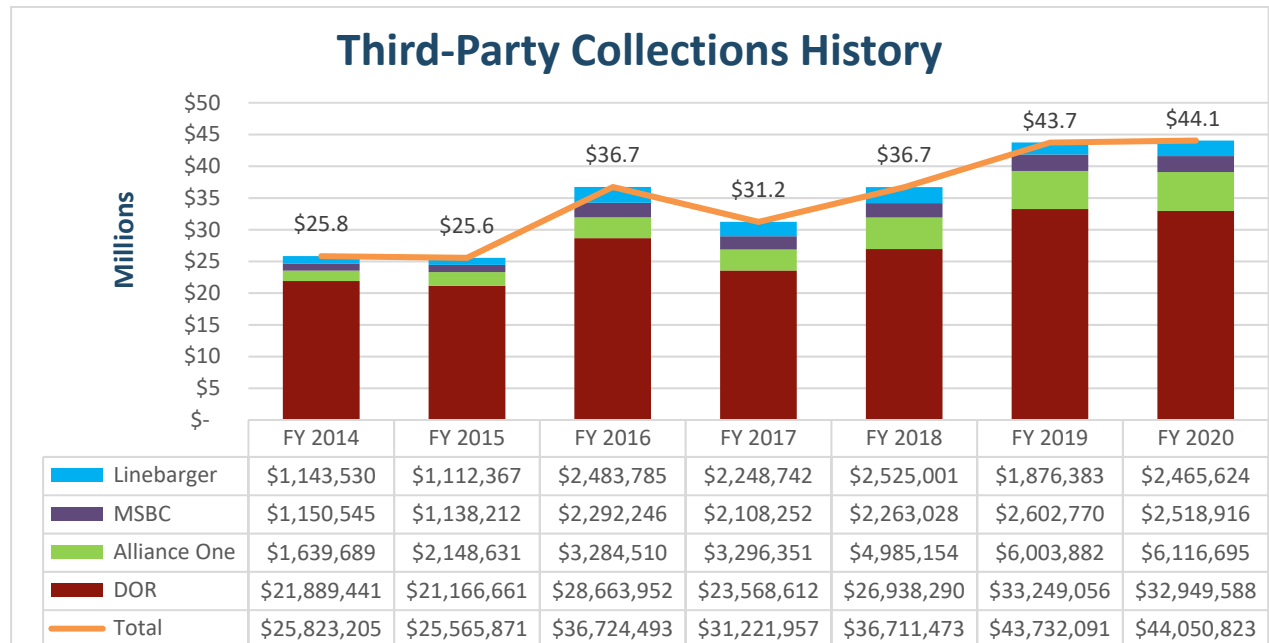
¹ ORS 137.183

Fiscal Year 2020 Liquidated and Delinquent Debt

The Oregon Judicial Department has \$1.78 billion in liquidated and delinquent debt as of June 30, 2020 which is divided into three categories described below:

1. **Actively being worked at DOR/PCF:** These are cases where collections activities are being performed by DOR or a PCF (708,579 cases for \$796 million or 44.9% of total AR).

The following is a comparison of third-party collections from fiscal year 2014 to fiscal year 2020. Third party collections revenue did not increase significantly in 2020 because of the economic crisis caused by the COVID-19 pandemic. In March 2020, OJD temporarily suspended referrals to DOR and PCFs.



2. **Actively being worked at the courts:** These are cases where collections activities are taking place at the courts through voluntary payment plans or alternative sentencing programs (313,352 cases for a total of \$515 million, or 29.1% of total AR).
3. **Inactive:** Inactive cases are those not assigned to collections and not exempt from a collection referral (453,165 cases for a total of \$460.3 million, or 26% of total AR). These cases are either pending a collection referral or were previously assigned to collections.

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

Fiscal Year 2020 Reporting Overview

Doubtful Accounts

Of the \$1.78 billion liquidated and delinquent total, \$1.48 billion, or 83.62%, 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, DOR and PCFs.

Exempt Accounts

During fiscal year 2020, there were 313,352 cases totaling \$514,959,199 that were exempt from collections. Cases exempt from collections fall into one or more of the following categories: Prohibited by Law, Court Ordered Judgment (Restitution), Litigation/Bankruptcy/Mediation, Imprisoned Debtors, Debtor Hardship (includes Specialty Courts), and judgments within a year of liquidation or last payment received (ORS 1.197).

Improvements to OJD's Debt Collection Program

OJD is limited in its ability to reduce the amount of liquidated and delinquent debt because of 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 might currently 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 worked on 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 an integration with the Department of Corrections (DOC) and Oregon Youth Authority (OYA) to identify adults and minors in their custody so that court collection fees and collection processes can be suspended until their release. The DOC, however, has a collections program authorized under ORS 423.105 to collect outstanding court ordered obligations and child support from the trust account deposits of adults in custody. That program was suspended until November 2020 due to the COVID-19 state of emergency.
2. As part of the Chief Justice's Strategic Campaign for 2020-2021, OJD began work to study the impacts of fines and fees, develop best practices for their imposition, and take affirmative steps to ensure they do not create unnecessary barriers or disproportionate outcomes. To support this work, the Department formed an internal workgroup consisting of judges, trial court administrators, and staff in the Office of the State Court Administrator.
3. In response to the COVID-19 pandemic, the Judicial Department worked to minimize the impact of fines and fees on Oregonians by taking the following actions until the state of emergency ends:
 - a. Reduced excessive collection fees by no longer imposing late fees on cases where there is a judgment with an outstanding financial obligation that is more than 30 days old (Chief Justice Order 20-010).
 - b. Encouraging courts to waive or suspend fines, fees, and costs for persons with limited financial resources (Chief Justice Order 20-006 amended).

- c. Reduced punitive sanctions for non-payment by stopping suspension of a person's driving privileges for failure to pay a fine (the Governor signed HB 4210 earlier this year which repeals ORS 809.210, authority for courts to suspend a license for failure to pay, effective October 1, 2020).
- d. Suspended imposition of collection fees and the referral of delinquent accounts to the DOR and PCFs for additional collection activity. Under ORS 1.197, courts can allow up to a year from date of liquidation of judgment or last payment received before referring delinquent accounts to DOR/PCF.
- e. Suspended new garnishments on delinquent accounts already assigned to DOR or PCFs for collection.

cc: Chief Justice Martha L. Walters
Nancy Cozine, State Court Administrator
Phillip Lemman, Deputy State Court Administrator
Jessica Roeser, Deputy Director, Business and Fiscal Services Division

Appendix A

Total Liquidated and Delinquent Debt

Total Liquidated and Delinquent	Cases	Total
Beginning Balance July 1, 2019	1,518,494	\$1,793,782,170
Cases added during FY 2020	158,713	\$222,052,087
FY 2020 Collections on Liquidated and Delinquent cases		(\$54,431,315)
Accounts Closed	(64,509)	
Delinquent case Write-offs FY 2020	(3,432)	(\$3,078,102)
Court Adjustments		(\$96,467,653)
Cases Brought Current	(134,170)	(\$90,734,292)
Ending Balance June 30, 2020	1,475,096	\$1,771,122,895

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

DOR – OAA	Cases	Total
Beginning Balance July 1, 2019	185,940	\$261,242,426
Cases added during FY 2020	76,429	\$73,392,394
OAA Collections FY 2020	(49,564)	(\$32,949,588)
Court adjustments to cases		(\$2,617,343)
Returns*	(69,234)	(\$80,560,073)
Ending Balance June 30, 2020	143,571	\$218,507,816

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

Private Collection Firms	Cases	Total
Beginning Balance July 1, 2019	1,002,124	\$1,006,636,660
Cases added during FY 2020	350,880	\$374,253,007
PCF Collections FY 2020	(15,470)	(\$11,101,236)
Court adjustments to cases		(\$24,878,691)
Returns*	(772,526)	(\$767,532,002)
Ending Balance June 30, 2020	565,008	\$577,377,738

* Amounts returned to OJD as uncollectible



Executive summary

2020

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

December 23, 2020

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 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 which 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. 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. Such taxpayers file a tax return and withhold or make estimated payments throughout the year, 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. FTF 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 assessment. 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 in its commitment to learn and improve on L&D collection and accounts receivable management tools and processes. DOR has enhanced the writing off of uncollectible accounts and automated the issuance of garnishments in specific situations. Collection activity and accounts receivable management in DOR's core system will continue to mature as DOR completes additional enhancement initiatives including:

- Establishing a Collections Division.
- Automating the cancellation of debts that meet eligibility criteria.
- Scoring debts to ensure appropriate treatment of accounts.
- Improving taxpayer self-sufficiency tools.
- Establishing operation metrics and accountability standards, and new key performance metrics.



2020

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

December 23, 2020

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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 2020, 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 fiscal year 2020 (FY 20) with 247,999 L&D accounts valued at \$840,867,477.¹

Background

DOR administers nearly 40 tax programs, which generated more than \$12.2 billion² in revenue during FY 20. Of that revenue, \$223 million³ 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 enforcement, including collections.

There is a compulsory duty to comply with tax law, but the nature of most types of 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 with a calculation of their tax due, and to 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 enforcement of Oregon tax law and are conducted in ways that support voluntary compliance. For example, a taxpayer may have a balance owed for personal income tax 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 the department collects 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.

In 2020 two notable events highlight the importance of this approach. The COVID-19 pandemic, and the unprecedented Oregon wildfires, both present serious financial challenges for Oregon taxpayers. While continuing to collect and protect Oregon's largest revenue sources, DOR responded with taxpayer friendly relief. Some examples are:

¹ The increase in the number of accounts from FY 19 to FY 20 is mainly attributable to DOR now tracking and reporting accounts at an individual debt level rather than summarizing all debts of a certain tax program owed by a single debtor as one account. This change was made to report the activity on a liability-by-liability basis as each tax period stands alone as a separate liability of the debtor. The L&D balance increase is due to enforcement activity such as failure to file assessments (FTF) and audits.

² In response to the COVID-19 pandemic, the filing and payment due dates for the 2019 tax year were extended to July 15, 2020 for the Personal Income tax, Corporation Excise/Income tax and certain other programs. As a result, revenue was delayed until FY 21, reducing the overall revenue realized during FY 20.

³ As reported on DOR's L&D report to the LFO for FY 20.

- [Directors Order 2020-01](#)—Extending certain filing and payment due dates.
- [Directors Order 2020-02](#)—Extending the time to appeal certain actions, request certain refunds, and apply for property tax deferral for disabled and senior citizens.
- [Collections Relief](#) provisions—36-month payment plans, allowing taxpayers to skip one-month for payment plans and garnishments, reducing the amounts being garnished, and placing a hold on the issuance of new garnishments when the taxpayer is experiencing hardship due to COVID-19 and wildfires.
- A temporary hold on imposing non-sufficient funds (NSF) penalties through the end of the state of emergency in Oregon related to COVID-19 and 90 days thereafter.
- Waiving penalty and interest for those impacted by the 2020 Oregon Wildfires.

While each of these actions delay revenue, each constitute appropriate responses to the COVID-19 and Oregon wildfires disasters, and support long-term voluntary compliance.

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. 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 FY 20, the ending balance for failure-to-file accounts was \$345,802,090 and \$495,065,387 for all others.

All other debt

Multiple types of debt, such as self-assessed debt, deficiency assessment debt, and penalties for failing to comply with certain filing requirements are included in this category. Self-assessed debts 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 their entire tax obligation by the due date. These are referred to as self-assessed debts, and they may progress to active collections. 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, 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. But they are unable to pay the full amount due on time because they did not 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.

A smaller subset of debt types in this category are deficiency assessment debts or debts resulting from an audit. While DOR accepts most returns as filed by taxpayers, a portion of these are audited, some of which result in additional amounts owed. Amounts resulting from an audit often result from taxpayers incorrectly calculating their tax obligation. In other cases, DOR’s interpretation of tax law differs from that of the taxpayer, and in such cases, taxpayers often exercise their right to appeal. The latter is especially true with corporations, which often appeal DOR audit decisions. For FY 20, debts in appeal have a combined value of \$121 million of DOR’s \$840 million L&D ending balance.

A tax debt is considered liquidated when the department issues a distraint warrant according to the Oregon Accounting Manual (OAM) 35.30.30. This occurs approximately 60 days after the department issues an assessment of the past due amount, a timeline outlined in statute. Debts in appeal are normally not included in the department’s L&D ending balance because, in general, appeals are received prior to the issuance of a distraint warrant. The \$121 million reported as L&D while in appeal status represent debt on which the taxpayer has exercised their right to appeal, but not until after the distraint warrant was issued. Appeals related to corporation audits account for 94 percent of that amount. Debts appealed after the issuance of the distraint warrant remain on DOR’s L&D ending balance until the courts make a ruling or the audited balance is paid.⁴

⁴ DOR is reviewing the potential of delaying the issuance of the distraint warrant an additional 30 days on certain tax types where appeals are often received between 60 to 90 days after the tax debt has been assessed. Doing so would result in the department no longer reporting accounts in appeal in the L&D balance until after the appeal process has concluded and only if the tax debt has been upheld.

Failure-to-file assessment debt

Third-party and federal tax information are also 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 the department's best estimate, and DOR believes this to be in line with statutory expectations found in ORS 305.265(10)(a).⁵ 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 so those items are typically not included in the department's estimates.

Efficiencies resulting from automating some of DOR's filing enforcement processes have generally contributed toward growing the L&D balance. 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 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 L&D balance, it is necessary to continue to do this work in order to protect the state's largest revenue stream.

FTF debts are different from other tax assessments with regard to appeal rights. Self-assessed tax debts do not have appeal rights, because the taxpayer self-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),⁶ 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. This indefinite amount of time to file a return causes significant fluctuation in the L&D balances over time.

There are many reasons that make FTF assessments more likely to age to L&D. Until a self-assessed return is filed by the taxpayer, an FTF assessment is the official liability for that taxpayer. Additionally, 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. Also, 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.

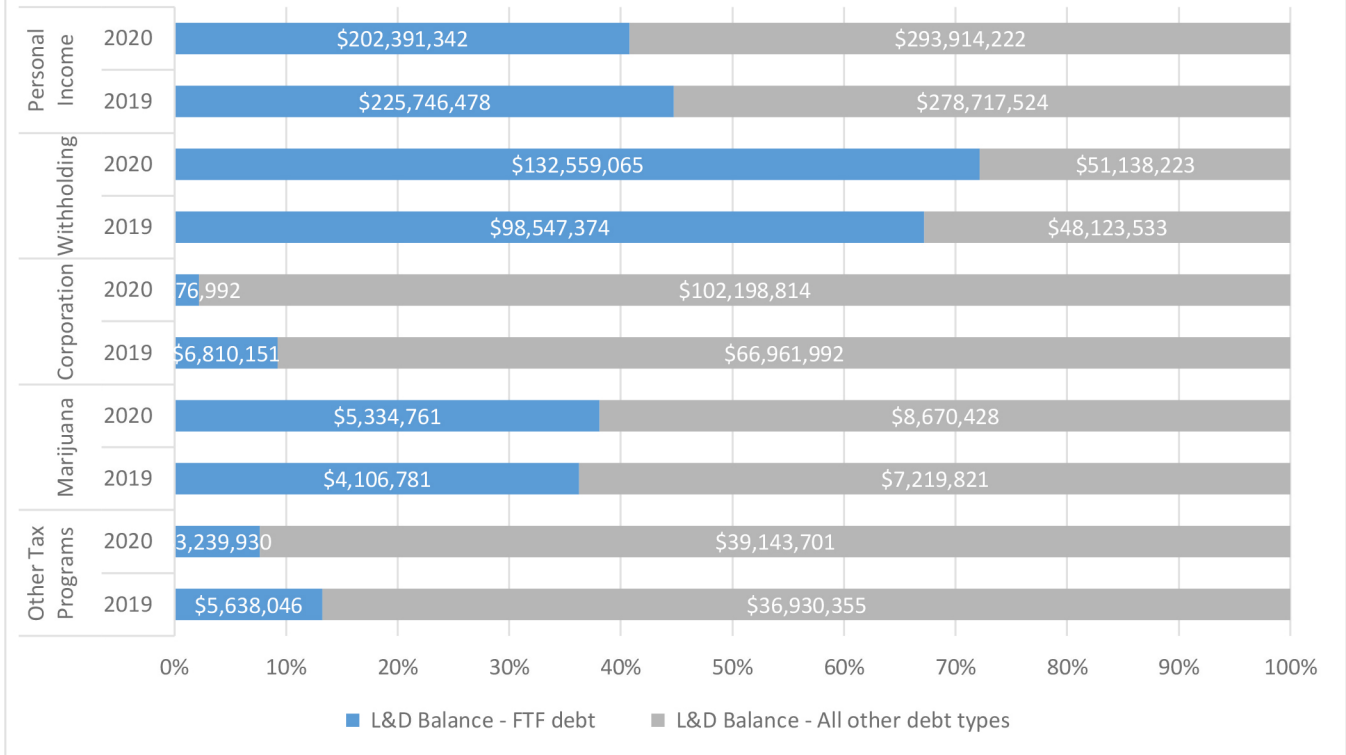
DOR's collection activities support its filing enforcement activities. FTF assessments would have little effect on enforcing tax law if collection of the amounts established by these assessments were not pursued. Revenue agents report that, in many cases, taxpayers do not respond to multiple attempts 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, file future returns on time, and, overall, to ensure the long-term health of the state's tax system. 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 balances.

⁵ ORS 305.265(10)(a)—“In the case of a failure to file a report or return on the date prescribed therefore (determined with regard to any extension for filing), the department shall determine the tax according to the best of its information and belief...”

⁶ 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.”

DOR Major Categories of Debt by Tax Program 2019 vs 2020 Fiscal Year End



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

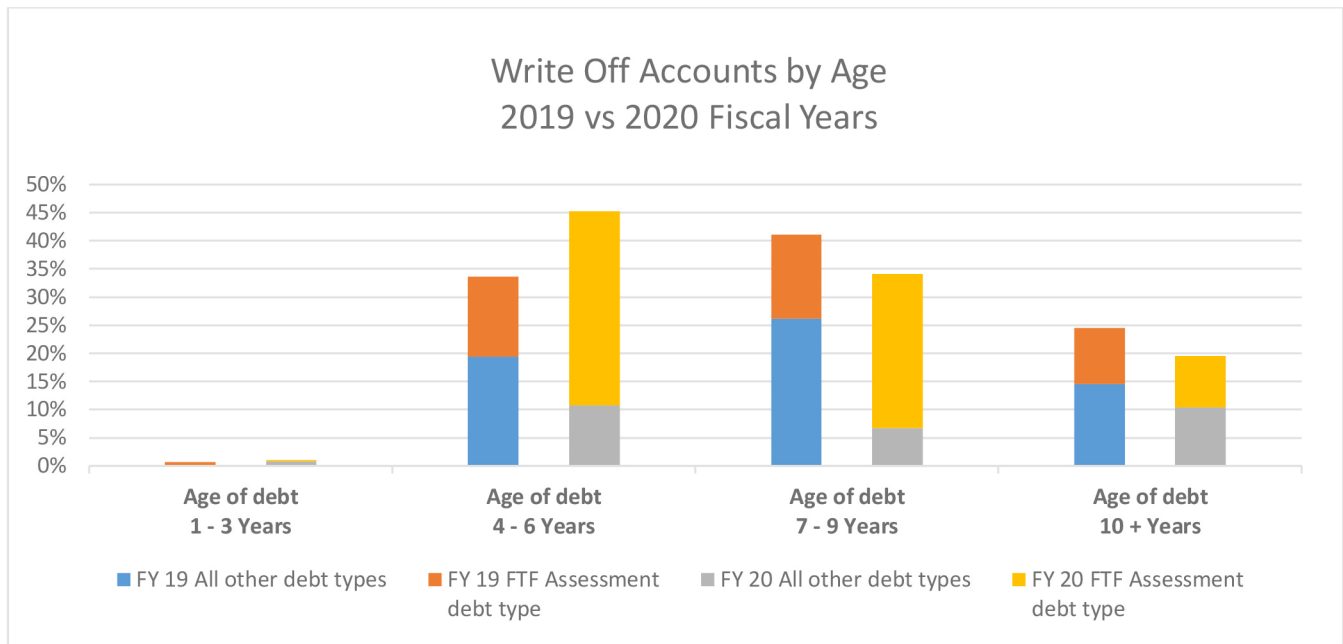
A write-off is an accounting transaction that removes the balance from the accounts receivable, but the amount remains legally enforceable. A debt qualifies for write-off after all reasonable efforts to collect the debt have been made and one of the nine attorney general-approved conditions listed in policy 35.50.10 of the OAM 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 \$42 million in write-offs during FY 20. During fiscal year 2019, DOR implemented an enhanced system process to write-off accounts based on the criteria above. At implementation, the enhanced write-off system processed many older accounts, resulting in the larger \$68 million written off. This ongoing work allows DOR to better organize the accounts receivable in order to focus collection efforts on the most collectible accounts.

Below is a graph that depicts the age and type of debt written off and removed from active work queues during each of the past two fiscal years. Each bar represents, by percentage, the amount each category contributed to the write-off total for each fiscal year. DOR's enhanced write-off system helps to write-off uncollectible accounts timelier, as can be visualized by the increase in the percentage of accounts written off between four to six years for FY 20. 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 permanently 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—2020

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. Not every dollar added to DOR’s L&D balance will be collected. In some instances, filing enforcement activities create a balance in order to compel certain taxpayers to file a return. 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 system. While enforcement activities result in significant increases to DOR’s ending balance, failure to perform such activities is likely to result in loss of overall revenue for the state.

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's approach to counter the increase is three pronged:

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 collections.

Reduce amounts aging to L&D

- When appropriate, DOR solicits payment at the conclusion of an audit, prior to the debt reaching collections. As an example, 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 and are more invested in paying amounts owed.
- 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.
- Enhancements 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 agent 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 reassigning staff to answer calls during peak periods in order to reduce call wait times.
- DOR provides new tools and resources to help taxpayers voluntarily comply. For example, DOR created an online withholding calculator and an Oregon-specific Form 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.
- Adjust returns at the point of processing rather than issue a refund and bill later.
- DOR issues news releases and engages the public on social media platforms to inform the public on various topics, including topics that will serve to help taxpayers comply with Oregon tax requirements.
- Prior to COVID-19, DOR engaged the public in various locations throughout the state regarding the implementation of a new Corporate Activity Tax. These efforts continued through calendar year 2020, though, now remotely due to COVID-19. Additionally, DOR's legislative concept development and administrative rules processes engage external stakeholders early and openly. These efforts serve to improve compliance with tax law and reduce instances of amounts owed later on, due to lack of understanding or agreements on tax law.

Maximize collection of L&D debts

- DOR stores data files in a data warehouse allowing DOR to query the information for the entire account portfolio rather than one by one. This enables DOR to focus its finite resources on accounts more likely to yield a payment, rather than work accounts by oldest to newest. In the past, 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 FY 19, DOR added two new data sets to its data warehouse: the State New Hire Report and Financial Institution Data Match. DOR continues to leverage all data sets to determine collectability of accounts and identify collection sources.

- DOR incentivizes debtors to set up automated clearing house (ACH) payment plans by offering them for up to 36 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 600 debtor accounts for more than \$1 million.
- DOR utilizes an automated process to assign accounts to private collection firms (PCF) 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.
- Senate Bill 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 paying financial institutions to match our debtor data to their account holders information during the first quarter of FY 19 and, as of November 2020, has established agreements to perform the data match with more than 94 percent of financial institutions in Oregon. This tool resulted in more efficient use of garnishments issued by the department.

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.
- 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 payroll 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.
- In FY 19, 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 has begun 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, the department has operational plans that aim to ensure continued progress toward reducing the amounts owed to the state. Actions include, but are not limited to:

- **Ongoing evaluation and possible adjustment of collection processes and policies necessary because of the COVID-19 pandemic and the subsequent economic downturn.** COVID-19 has impacted Oregon taxpayers differently. While some continue to have an ability to pay, not all taxpayers do. While other states halted their collection processes entirely, DOR took a balanced approach to relief, knowing not all taxpayers were impacted the same. DOR has responded by implementing certain COVID-19 collection relief provisions such as extended payment plans or collections holds when taxpayers communicate an economic hardship due to the virus. Some of these provisions, such as a standard 36-month payment

plan, may continue post the pandemic crisis. During the pandemic, DOR continues to collect on past due balances, taking collection action when appropriate. For example, DOR continues to issue garnishments to collect amounts owed, but policies and requirements have been adjusted to ensure that the department does not garnish Oregon taxpayers experiencing economic hardship due to the pandemic. Collection staff are taking additional steps to look for recent unemployment insurance claims or other indicators of economic hardship before issuing garnishments.

- DOR's 2019 report to the legislature indicated the agency's plans to implement an enhanced automated system to issue garnishments in specific situations. DOR implemented that system during FY 20, however, the automation was turned off shortly after implementation due to the unprecedented increase in unemployment created by the pandemic. DOR plans to add additional data points that will help determine a debtor's employment status and will continue to evaluate for the best time to turn the automated process back on.
- **Expanding the information available to taxpayers online, particularly about collections and tax obligations.** Based on site analytics and user feedback, DOR has recently improved navigation on its website to make it quicker and easier for taxpayers to find the information they're looking for. DOR is currently in the process of consolidating and updating content related to collections on the department's website.
- **Implementation of Senate Bill 523 (2019)—for public notification of certain amounts owed to the state.** DOR partially configured for this new authority to post certain debt on the department's website, but paused due to the COVID-19 impact on the economy and potential unintended consequences for many Oregonians and Oregon businesses, that are normally in compliance, but experiencing hardship currently. The department will resume implementation after further evaluating impacts.

Conclusion

DOR continues in its commitment to learn and improve on L&D collection and accounts receivable management tools and processes. In recent years, DOR has enhanced the timely writing off of uncollectible accounts and automated the issuance of garnishments in specific situations. Collection activity and accounts receivable management in DOR's core system will continue to mature as DOR completes additional enhancement initiatives including:

- The establishment of a Collections Division.
- Automating the cancellation of debts that meet eligibility criteria.
- Scoring debts to ensure appropriate treatment of accounts.
- Improving taxpayer self-sufficiency tools.
- Establishing operation metrics and accountability standards, and new key performance metrics.



DEPARTMENT OF JUSTICE
ADMINISTRATIVE SERVICES DIVISION

January 14, 2021

TO: Members of the Oregon Legislative Assembly

FROM: Dania Ballard, 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 Dania Ballard at danial.ballard@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 among 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 implemented a new child support computer system, Origin, in 2019. Functionality and business processes are designed to improve efficiency, security, and customer engagement to increase collections. In addition, the new system provides robust systematic asset and skip-tracing data matches and updates.

The Division of Child Support also maintains an Oregon Employer Services Portal to:

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

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.

The automated processes related to liquidated and delinquent accounts in the new Division of Child Support system, Origin, continue to be enhanced through change requests. The functionality improvements are specifically aimed at increasing collections and overall performance. Existing and planned functionality include:

- 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

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January 11, 2021

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 not later than three months after the agency submits its liquidated and delinquent account report to the Legislative Fiscal Office. As defined in statute, the report must:

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

Agency Action

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

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

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



Oregon

For the fiscal year ended June 30, 2020, the agency's liquidated and delinquent debt was \$145,834,724. It was comprised of 61.10% benefit overpayment, 38.81% delinquent unemployment insurance taxes, and 0.09% administrative accounts receivable. The amount reflects a reduction of \$8.1 million when compared to June 30, 2019.

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 \$25 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.



Oregon

Oregon continues to have 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 employers' interfaces with agency systems. The reduction of outstanding debt continues to be an area of focus for the agency, and we are committed to looking for efficient ways to prevent or minimize overpayments and improve how debt is collected.

Due to the COVID-19 Pandemic, active recovery of debt was largely placed on hold effective March 2020. Even though active recovery of debt was placed on hold, the agency took the following specific actions to reduce the amount of outstanding debt:

- Maintained attendance and active participation in the Statewide Accounts Receivable Management group. Including staying abreast to changes in Department of Administrative Services' requirements as well as laws that directly affected recovery efforts.
- The predictive dialer, now known as the auto dialer, continued to function as anticipated for the majority of the fiscal year. At the beginning of the pandemic, it was turned off temporarily when active collections were suspended. This will be turned back on once we resume proactive collection activities.
- Created new training curriculum for the Revenue Agent 1 (RA1) and Public Service Representative 3 (PSR3) positions.
- Reviewed and updated internal processes and procedures in the Recovery Unit to ensure collection accounts are handled in a consistent manner.
- Continued to review and update messaging included on billing statements to promote voluntary repayment in the shortest time possible and minimize debts becoming delinquent.
- Continued refining and updating process maps to ensure they are ready for modernization once the vendor contract is complete. As the Recovery Unit continues to look for ways to improve the collections process and streamline procedures, any changes made are updated on the process maps.

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 utilizing the new training curriculum.
- Fill vacant positions in the Recovery Unit as they arise.
- Enhance the existing auto dialer system that routes calls to available staff. This enhancement will continue to expand our ability to contact debtors and minimize debts.
- Continue collaborating with Department of Revenue's Other Agency Accounts program to identify additional efficiencies.



Oregon

- 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.
- Finalize work with Vital Statistics to implement a cross-match against their death records which should allow for an increase in debt cancelation and write off.

The Employment Department is committed to diligently pursuing debts it is owed; notably, our outstanding debt is highly influenced by general economic conditions. The state has been greatly impacted by the COVID-19 pandemic. Employers have less money to pay their taxes and many employers had to shutdown operations all together.

The amount of benefits paid has increased significantly. The Employment Department implemented new unemployment insurance programs with little advance notice and retroactively paid benefits as required. This has resulted in an increase of benefit overpayments. Even with ideal debt prevention and collection effectiveness, the amount of outstanding liquidated and delinquent debt will increase due to this pandemic and resulting economic recession.

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 for the identification, prevention, and collection of overpayments. 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,

David Gerstenfeld
Acting Director, Oregon Employment Department



Oregon

cc: Ken Rocco, Legislative Fiscal Office
Laurie Byerly, Legislative Fiscal Office
Michelle Deister, Legislative Fiscal Office
George Naughton, DAS Chief Financial Office
Tamara Brickman, DAS Chief Financial Office



Department of Consumer and Business Services
Annual Supplementary Report for Fiscal Year 2020

December 30, 2020



Introduction

This Annual Supplementary Report for FY2020 details several aspects about liquidated and delinquent debt accounts for the Department of Consumer and Business Services. As of June 30, 2020, the agency had \$98,929,816 in liquidated and delinquent debt for fiscal year 2020 in five program areas. Those delinquent accounts range from \$10 to \$4,199,924. A more thorough explanation is detailed below.

This report also explains the following about liquidated and delinquent debt:

- The process for write-offs, adjustments, and reversals.
- Actions taken since 2017 to reduce the amount.
- Further actions the agency plans to implement.
- How the COVID-19 pandemic affects the process.

One of the actions taken in 2020 is the DCBS internal auditor, at the request of the agency director, is performing two audits to provide management with an assessment of:

1. The Workers' Compensation Division's review efforts of noncomplying employers' (NCE) accounts receivable related to the reversal of accounts in 2019 and the ongoing processing of these accounts.
2. The DCBS accounts receivables practices, as an agency, in terms of efficiency, effectiveness, compliance, and the sufficiency of controls that mitigate risks once program delinquent debt has transferred to the Accounts Receivable Unit.

These audits stem from the review of debts reversed from the Department of Revenue collections process in 2019. Most of the reversed accounts are from penalties, workers' compensation claim costs, and interest associated with the noncomplying employer (NCE) program in the Workers' Compensation Division. The agency is individually reviewing and evaluating the reversed debt for accuracy and returning to the accounts receivable process.

As of the end of the third quarter 2020 (Sept. 30, 2020), 1,714 accounts went through a quality assurance review with \$288,875.81 in debt paid. A total of \$34,145,014.99 in debt has been assigned to DCBS accounts receivable. If the debt becomes liquidated and delinquent, DCBS will transfer it to the Department of Revenue. A total of \$4,280,981.23 of debt was permanently adjusted or reversed based on the criteria under the "write-offs and adjustments" section below.

Liquidated and delinquent debt

DCBS' liquidated and delinquent accounts are from several program areas and consist of fines, penalties, restitution, costs related to noncomplying employers (NCE) workers' compensation claims, nonpayment of assessments or fees, and interest.

Of the \$98,929,816 in liquidated and delinquent debt reported as of June 30, 2020, delinquent accounts reported for fiscal year 2020 was comprised of the following mix of debt:

- 23 percent from workers' compensation NCE claims cost and associated interest
- 30 percent from workers' compensation NCE penalties and associated interest
- Less than 1 percent from restitution and interest

- 46 percent from the remaining DCBS program areas are comprised of fines, penalties, Workers' Benefit Fund payroll assessment, and interest

The agency's program areas include the following:

Building Codes Division (BCD)

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

Accounts from BCD are the result of fines and penalties. BCD accounts range from \$500 to \$65,100.

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. The majority of debt from DFR is the result of enforcement actions against individuals and companies. In addition to fines and penalties, other debt includes unpaid examination fees and unpaid assessments. Most cases are against licensed entities, but some are the result of actions for 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, restitution, unpaid examination fees, and unpaid assessments. DFR accounts range from \$164 to \$4,199,924.

Oregon Occupational Safety and Health Division (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 managing safety and health recognition programs.

Accounts from Oregon OSHA are the result of fines and penalties. Oregon OSHA accounts range from \$250 to \$180,360.

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. It ensures subject employers have workers' compensation insurance coverage through conducting investigations.

Accounts from WCD are a result of civil penalties assessed to subject employers that did not have workers' compensation insurance coverage and claims costs associated with uninsured injuries. WCD accounts range from \$300 to \$1,608,986.

Workers' Benefit Fund assessment (WBFA)

The Workers' Benefit Fund assessment is a payroll assessment calculated on the basis of hours worked by all paid workers, owners, and officers covered by Oregon workers' compensation insurance, 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 with other state payroll taxes on the Oregon Quarterly Tax Report (Form OQ).

Accounts from the WBFA are a result of under or nonpayment of quarterly filings. WBF assessment accounts range from \$10 to \$13,500.

Write-offs and adjustments

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

Write-offs

A write-off is an accounting acknowledgment of the likelihood that a debt will be collected. A written-off debt is still owed by the debtor and efforts are still made to collect written-off debt, (see further discussion below). A write-off is necessary and required, according to Generally Accepted Accounting Principles, in order to more accurately reflect in financial statements the amount of revenue we reasonably expect to collect from our debt portfolio. If debts aren't recognized as a write-off when applicable, our assets in financial statements may be overstated.

Before writing-off debt as uncollectible, all reasonable effort must be taken – in accordance with the Oregon Accounting Manual – to collect the debt. This effort includes 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:

1. The account has completed the DOR-OAA collection process and DCBS has received notification from the Department of Revenue advising us to write off the debt
2. Accounts Receivable staff members have skip traced the account and at least one of the following situations is true.
 - The debtor cannot be located
 - The debtor has no assets
 - The debtor is on a protected fixed income
 - The debtor is deceased with no estate or assets
 - There are no verifiable wages or bank accounts
 - Legal tools such as judgment or distraint warrants have expired and the debt may be collected only through voluntary means
 - An inactive or dissolved corporation LLC

Since written-off debts are still owed to DCBS, the agency and the Department of Revenue will continue to monitor for opportunities to collect debt. For example, if a debtor or assets are located, DCBS may reactivate the debt to collect payment if the debtor has a financial windfall.

Adjustments

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

- The debtor paid the negotiated settlement amount and DCBS is removing the balance.
- The debt is substantially paid in full with an interest balance remaining due to timing.
- The Department of Justice has advised to not pursue a debt due to lack of claim.
- The debt has been discharged in a bankruptcy.
- The debt has gone through the Department of Revenue collections process and, due to timing of transfer and time of the Department of Revenue uploading this account, there might be a balance difference due to interest.
- The Accounts Receivable Unit receives notification from our programs that the balance is incorrect, and we need to adjust the amount.

Reversals

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

- The debt has been adjusted through an appeals process.
- More information about the debt has been provided by the debtor, which eliminates the DCBS claim.
- Debts that have re-entered the administrative appeal process.
- Debts in which proof of claim is unavailable.
- Debts in which proof of payment in full was provided.
- Debts need to be reviewed again by the originating program to perform a quality assurance review. The initial action is temporary. Once the program finalizes its review, a debt may be returned to the accounts receivable unit for active collections, be permanently adjusted as described above, or remain permanently reversed.

Actions to date

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

For 2017-2019:

On May 5, 2017, Gov. Kate Brown signed Executive Order 17-09 (EO 17-9), promoting fiscal responsibility by recovering monies owed to the state. Significant actions undertaken from 2017 through 2019 included:

- Transferred debt collections to the Department of Revenue within 60 days of the account becoming liquidated and delinquent.
- Initiated a process to review every refund issued by the agency to use refunds as an offset to existing delinquent debt.

- Internal process improvement analysis to ensure compliance at the program area level with internal DCBS procedures and Oregon Accounting Manual.
- Continue to analyze our process and our ability to effectively do some soft collections within the 60 days allowable under the Oregon Accounting Manual.
- Reconciled debt managed by Accounts Receivable Unit with internal programs records.
- Centralized and streamlined our bankruptcy case review in order to file and respond timely and adjust debt collection activity.
- Made advances in the debt data we collect from the program areas and how we query the data from our liquidated and delinquent debt system of record.

For the current reporting period: Fiscal Year 2020

- Continuing to update our processes and procedures to maximize our new business model.
- Initiating a centralized payment plan negotiation process based on debtor financial statement evaluation.
- Evaluating how DCBS is applying payments to determine the effect to the accounts receivable balance.
- At the request of the agency director, the DCBS internal auditor is performing two internal audits. The objectives of the audits are to provide management with an assessment of:
 1. The Workers' Compensation Division's review efforts of noncomplying employers' accounts receivable related to the reversal of accounts in 2019 and the division's ongoing process to review the accounts.
 2. The accounts receivables practices for efficiency, effectiveness, compliance, and the sufficiency of controls that mitigate risks once program delinquent debt has transferred to the Accounts Receivable Unit.
 3. Program-level actions for noncomplying employer debt:
 - Strengthening internal policies and procedures
 - Improving billing statement process
 - Making systems enhancements that streamline and improve overall operations

Future actions to reduce liquidated and delinquent debt

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

- Further monitor and review 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.
- Continue to evaluate the DOR-OAA collection rate.
- Finalize the centralization of payment plan negotiations.
- Re-evaluate the DCBS decision to not recover collection costs from the debtors.
- Re-evaluate how payments are applied to interest and debt in terms of order of priority.
- Evaluate how DCBS will skip trace and lien properties.

- Continue to analyze our process and our ability to effectively do some soft collections within the 60 days allowable under the OAM.

At this time, DCBS does not have additional resources to carry out the entirety of this plan. We continue to analyze our current process, as well as the projects included in this section, and work to accomplish these goals with resources we have available.

Effect of COVID-19

Due to the need to work remotely, we have seen the following areas affected:

- Due to encouraging staff members to work from home and rotating access to the Accounts Receivable Unit in order to maintain distancing requirements, there has been a delay in accessing paper files and mail. In addition to the extra workload to organize the team and monitor workload performance by the manager, the following response times are affected:
 - Department of Revenue requests for proof of debt on behalf of the debtor
 - Attorneys representing the debtor wanting proof of debt or proof of service
 - Sending information to the debtor, proof of debt, or copies of letters
- We have observed an increase in debtors requesting payment plans due to loss of employment related to COVID-19.
- Business owners' inability to pay due to being out of business or business on hold due to COVID-19.
- Wage garnishments have decreased or have been suspended due to a lack or decrease of income or a layoff.
- Decrease in general responsiveness from debtors.
- Delay in sending invoice reminders and collection letters since staff members are not available in the office on a daily basis to handle this workload.
- Standard processes are taking longer to perform as remote working processes are put into place.

**Oregon Health and Science University
Liquidated and Delinquent Accounts
Fiscal Year Ending June 30, 2020**

Oregon Health and Science University (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. In Fiscal Year 2020, OHSU had: over 3,000 students enrolled in various education programs for future health care providers excluding interns, residents, trainees, and students enrolled in joint degree programs with OIT, OSU and PSU; 978,492 ambulatory outpatient visits, 44,965 emergency visits and 32,672 surgical cases; and over 17,000 active regular employees, excluding student employees. In addition to its tertiary care focus, OHSU works with other healthcare providers to leverage expertise and resources throughout Oregon.

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 OHSU’s current liquidated and delinquent accounts totaling \$61,809,546 which were transferred to the State of Oregon Department of Revenue and/or private collection agencies for additional collection activity, representing 1.1% of OHSU’s total gross patient revenue and .2% of total student tuition.

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 makes it difficult to compare the services OHSU provides, and collects payment for, with services provided by other state agencies. The liquidated and delinquent accounts managed by the State of Oregon Department of Revenue and private collection agencies as of June 30, 2020 are as follows:

	Managed By		Totals
	Oregon Dept of Revenue	Private Collection Agencies	
Patients	20,869,215	40,753,113	61,622,328
Students	-	187,218	187,218
Totals	20,869,215	40,940,331	61,809,546

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 the statement mailers are 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 does not impact patient credit ratings or driver's 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 assisted 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 who 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 patients who qualify. Request for financial assistance may be made at any time 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. As a final step, and in accordance with Oregon HB3076, OHSU performs a presumptive charity care screening process using a third party service on all patient accounts to determine if they are eligible for financial assistance before sending the account to collections. In Fiscal Year 2020, Charity Care represented 1.4% of gross patient revenue.

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 2020 fiscal year, OHSU had a bad debt rate of .2% of gross patient revenue. 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 patients and families experiencing health care crises should be treated with respect and care.

Appendix G

INDIVIDUAL AGENCY REPORTS

Accountancy, Board of

Section II

Liquidated and Delinquent Accounts

	Accounts	Total
Beginning Balance	29	\$907,180
Additions:	0	-\$263
Collections:	0	-\$15,167
Accounts Closed:	0	\$0
Write-Off's:	0	-\$20,687
Adjustments:	0	\$55,941
Reversals:	0	\$0
Ending Balance	29	\$927,004

Unassigned Accounts/Doubtful Accounts

Total Unassigned, Non-exempt Accounts	6	\$31,833
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	28	\$894,425

Section III a.

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

Beginning Balance	7	\$285,408
Addition:	24	\$656,763
Collections:	0	-\$15,167
Returned to Originating Agency	-3	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	28	\$927,004

DOR Collection Fees

Collection Fees Paid by Debtors	0	\$1,882
Collection Fees Paid by Originating Agency	0	\$1,024

Section III b.

Private Collection (ORS 293.231)

Beginning Balance	21	\$601,085
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-21	-\$601,085
Accounts Satisfied	0	\$0
Ending Balance	0	\$0

Private Collection Fees

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

Section III c.

Accepted Offers of Compromise for the Settlement of Debts

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

Collections on Accounts Due to Offset

Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	3	\$2,018

Section IV

Account Due from Current and Former Employees

Delinquent Amount due:	0	\$0
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Section V

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0

Grand Total

151 \$4,639,198

Administrative Services, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	818	\$5,966,509
Additions:	5,213	\$82,514,370
Collections:	0	-\$81,725,426
Accounts Closed:	-5,234	\$0
Write-Off's:	-11	-\$1,640
Adjustments:	0	-\$393,632
Reversals:	0	\$0
Ending Balance	786	\$6,360,181
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	27	\$359,522
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	5	\$209,991
Doubtful Accounts	19	\$21,583
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	4	\$35,797
Addition:	6	\$34,518
Collections:	0	\$0
Returned to Originating Agency	-1	-\$455
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	9	\$69,860
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	5	\$46,208
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-5	-\$46,208
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	1	\$4,505
Section V		
Exempt Accounts		
Beginning Balance	802	\$5,878,877
consensual security interest	0	\$0
court ordered judgement	8	\$19,674
litigation, bankruptcy, mediation, etc.	3	\$5,967
student loan of a student attending school	0	\$0
state agency receivables	369	\$5,808,638
federal or local government receivables	44	\$86,662
hospitalized debtor	0	\$0
imprisoned debtor	1	\$125
account less than \$100.00	325	\$9,732
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	750	\$5,930,798
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	3,944	\$31,196,156

Agriculture, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	92	\$179,310
Additions:	153	\$573,315
Collections:	0	-\$419,772
Accounts Closed:	-143	\$0
Write-Off's:	-2	-\$815
Adjustments:	0	-\$6,700
Reversals:	0	\$0
Ending Balance	100	\$325,338
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	24	\$70,648
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	78	\$257,719
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	9	\$5,278
Addition:	36	\$80,076
Collections:	0	-\$18,573
Returned to Originating Agency	-2	-\$815
Forward to PCF	0	\$0
Accounts Satisfied	-5	\$0
Ending Balance	38	\$65,966
DOR Collection Fees		
Collection Fees Paid by Debtors	18	\$4,469
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	52	\$96,469
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-21	-\$53,352
Accounts Satisfied	0	\$0
Ending Balance	31	\$43,117
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	4	\$1,950
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	8	\$14,342
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	2	\$144,922
student loan of a student attending school	0	\$0
state agency receivables	1	\$300
federal or local government receivables	1	\$304
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	3	\$81
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	\$145,607
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	484	\$1,509,184

Appraiser Certification and Licensing Board

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	17	\$260,504
Additions:	14	\$62,350
Collections:	0	-\$18,731
Accounts Closed:	-13	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	18	\$304,123
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	18	\$304,061
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	18	\$304,061
Doubtful Accounts	17	\$303,347
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	6	\$25,337
Addition:	2	\$46,000
Collections:	0	-\$454
Returned to Originating Agency	-5	-\$20,337
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	3	\$50,546
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	98	\$1,620,927

Architect Examiners, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	9	\$50,684
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	9	\$50,684
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	8	\$36,786
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	8	\$36,786
Addition:	2	\$11,866
Collections:	0	\$0
Returned to Originating Agency	-8	-\$36,786
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	2	\$11,866
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$13,898
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	30	\$175,784

Aviation, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	255	\$35,886
Additions:	104	\$34,369
Collections:	0	-\$7,606
Accounts Closed:	-53	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-111	-\$11,310
Ending Balance	195	\$51,339
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	95	\$40,628
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	95	\$40,628
Doubtful Accounts	38	\$7,356
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	22	\$6,127
Addition:	80	\$11,096
Collections:	0	-\$5,107
Returned to Originating Agency	-35	-\$2,955
Forward to PCF	0	\$0
Accounts Satisfied	-30	\$0
Ending Balance	37	\$9,161
DOR Collection Fees		
Collection Fees Paid by Debtors	29	\$1,238
Collection Fees Paid by Originating Agency	1	\$242
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	42	\$5,704
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-42	-\$5,704
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	2	\$333
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	63	\$1,550
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	63	\$1,550
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	850	\$214,525

Blind, Commission for the

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	3	\$23,589
Additions:	0	\$0
Collections:	0	-\$1,387
Accounts Closed:	-2	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$22,202
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	1	\$21,512
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	3	\$65,916

Chiropractic Examiners, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	12	\$475,829
Additions:	4	\$7,500
Collections:	0	-\$13,085
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	15	\$470,244
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	12	\$259,509
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	3	\$204,331
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Addition:	1	\$2,709
Collections:	0	-\$2,709
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	5	\$672
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	1	\$85,920
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	1	\$26,113
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	\$26,113
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	53	\$1,543,146

Construction Contractors Board

Section II

Liquidated and Delinquent Accounts

	Accounts	Total
Beginning Balance	3,050	\$9,602,790
Additions:	950	\$1,894,193
Collections:	0	-\$510,411
Accounts Closed:	-852	\$0
Write-Off's:	-114	-\$279,521
Adjustments:	0	\$92,627
Reversals:	0	\$0
Ending Balance	3,034	\$10,799,678

Unassigned Accounts/Doubtful Accounts

Total Unassigned, Non-exempt Accounts	348	\$1,376,108
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	346	\$433,783
Doubtful Accounts	2,761	\$9,336,963

Section III a.

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

Beginning Balance	1,080	\$3,770,588
Addition:	240	\$811,540
Collections:	0	-\$168,021
Returned to Originating Agency	-16	-\$55,676
Forward to PCF	0	\$0
Accounts Satisfied	-77	\$0
Ending Balance	1,227	\$4,358,431

DOR Collection Fees

Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	646	\$25,871

Section III b.

Private Collection (ORS 293.231)

Beginning Balance	1,468	\$4,746,410
Addition:	0	\$247,018
Collections:	0	-\$100
Returned to Originating Agency	-1	-\$5,000
Return to DOR	0	\$0
Accounts Satisfied	-10	\$0
Ending Balance	1,457	\$4,988,328

Private Collection Fees

Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	5	\$20

Section III c.

Accepted Offers of Compromise for the Settlement of Debts

Beginning Balance	360	\$366,297
Original Debt	360	\$469,850
Penalties and Interest	0	\$35
Collection Fees	0	\$59
Other Fees/Charges/Adjustments/Prior Payments	0	-\$535
Total Debt	360	\$469,409
Net Settlement Received	0	-\$153,050
Ending Balance	360	\$316,359

Collections on Accounts Due to Offset

Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	49	\$20,845

Section IV

Account Due from Current and Former Employees

Delinquent Amount due:	0	\$0
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Section V

Exempt Accounts

Beginning Balance	2	\$2,981
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	\$3,105
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	\$3,105
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0

Grand Total

17,037 \$52,964,079

Criminal Justice Commission

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Additions:	1	\$37,840
Collections:	0	-\$37,840
Accounts Closed:	-1	\$0
Write-Offs:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	0	\$0
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	0	\$0

Consumer and Business Services, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	7,573	\$57,434,696
Additions:	8,356	\$65,067,424
Collections:	0	-\$1,620,321
Accounts Closed:	-2,568	\$0
Write-Off's:	-35	-\$488,554
Adjustments:	0	-\$458,284
Reversals:	-156	-\$21,005,145
Ending Balance	13,170	\$98,929,816
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	3,012	\$10,874,114
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$78,247,597
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	3,152	\$12,272,830
Addition:	5,859	\$50,924,690
Collections:	0	-\$1,103,495
Returned to Originating Agency	-165	-\$4,792,785
Forward to PCF	0	\$0
Accounts Satisfied	-1,097	\$0
Ending Balance	7,749	\$57,301,240
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	2,000	\$212,867
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	2,820	\$19,245,393
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-2,820	-\$19,245,393
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	0	\$0
Original Debt	2	\$78,861
Penalties and Interest	0	\$22,510
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	2	\$101,371
Net Settlement Received	0	\$0
Ending Balance	2	\$101,371
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	383	\$105,104
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	1	\$3,935
Section V		
Exempt Accounts		
Beginning Balance	270	\$25,051,376
consensual security interest	0	\$0
court ordered judgement	21	\$20,906,461
litigation, bankruptcy, mediation, etc.	257	\$846,087
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	\$4,675,068
account less than \$100.00	2,027	\$57,172
loss of federal funds or federal program funds	0	\$0
debtor hardship	34	\$997,570
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	63	\$2,968,494
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	6	\$303,594
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	1	\$16
suspension of collection under ORS 305.155	0	\$0
Ending Balance	2,409	\$30,754,462
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	52,328	\$488,770,142

Corrections, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	2,936	\$4,245,745
Additions:	1,054	\$1,696,206
Collections:	0	-\$610,506
Accounts Closed:	-282	\$0
Write-Off's:	-370	-\$45,964
Adjustments:	0	-\$578,612
Reversals:	-113	-\$221,724
Ending Balance	3,225	\$4,485,145
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	12	\$92,116
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	3	\$21,572
Doubtful Accounts	1,219	\$1,590,380
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1,307	\$2,034,689
Addition:	2,081	\$2,728,411
Collections:	0	-\$276,689
Returned to Originating Agency	-82	-\$142,608
Forward to PCF	0	\$0
Accounts Satisfied	-247	\$0
Ending Balance	3,059	\$4,343,803
DOR Collection Fees		
Collection Fees Paid by Debtors	20	\$4,063
Collection Fees Paid by Originating Agency	2,009	\$52,898
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1,194	\$1,693,488
Addition:	0	\$0
Collections:	0	-\$15,595
Returned to Originating Agency	-58	-\$114,143
Return to DOR	-1,127	-\$1,563,750
Accounts Satisfied	-9	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	348	\$75,036
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	35	\$83,379
Section V		
Exempt Accounts		
Beginning Balance	374	\$343,428
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	15	\$44,492
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	139	\$4,734
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	154	\$49,226
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	16,896	\$20,019,220

Dentistry, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1	\$1,000
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$1,000
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$1,000
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$1,000
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	4	\$4,000

Dairy Products Commission, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	2	\$15,274
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	-\$15,274
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	2	\$0
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	2	\$15,274
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	6	\$15,274

Dungeness Crab Commission, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	26	\$36,017
Additions:	18	\$66,590
Collections:	0	-\$33,065
Accounts Closed:	-15	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	29	\$69,542
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	12	\$80,501
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Addition:	6	\$30,566
Collections:	0	-\$28,846
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	5	\$1,720
DOR Collection Fees		
Collection Fees Paid by Debtors	2	\$5,711
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	5	\$1,705
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-5	-\$1,705
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	8	\$360
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	12	\$243
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	\$243
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	114	\$229,582

Eastern Oregon University

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1,772	\$2,175,886
Additions:	1,488	\$5,338,977
Collections:	0	-\$5,077,906
Accounts Closed:	-524	\$0
Write-Off's:	-356	-\$128,147
Adjustments:	0	\$13
Reversals:	-178	-\$310,341
Ending Balance	2,202	\$1,998,482
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	492	\$760,206
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	5	\$2,564
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	464	\$923,884
Addition:	256	\$392,662
Collections:	0	-\$362,832
Returned to Originating Agency	-228	-\$458,884
Forward to PCF	0	\$0
Accounts Satisfied	-225	\$0
Ending Balance	267	\$494,830
DOR Collection Fees		
Collection Fees Paid by Debtors	91	\$68,829
Collection Fees Paid by Originating Agency	0	\$2,786
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	415	\$737,144
Addition:	267	\$518,838
Collections:	0	-\$113,497
Returned to Originating Agency	-240	-\$461,538
Return to DOR	0	\$0
Accounts Satisfied	-69	\$0
Ending Balance	373	\$680,947
Private Collection Fees		
Collection Fees Paid by Debtors	8	\$26,693
Collection Fees Paid by Originating Agency	0	\$1,760
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	34	\$5,269
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	1	\$198
Section V		
Exempt Accounts		
Beginning Balance	486	\$45,410
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	4	\$11,924
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	1,066	\$50,575
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	1,070	\$62,499
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	8,941	\$7,387,231

Education, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	30	\$122,155
Additions:	139	\$1,054,281
Collections:	0	-\$75,254
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	169	\$1,101,182
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	139	\$983,778
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	14	\$48,675
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	20	\$70,304
Addition:	11	\$13,948
Collections:	0	-\$10,323
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-7	\$0
Ending Balance	24	\$73,929
DOR Collection Fees		
Collection Fees Paid by Debtors	20	\$1,982
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	6	\$43,475
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	6	\$43,475
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	7	\$1,127
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	3	\$1,576
Section V		
Exempt Accounts		
Beginning Balance	3	\$8,021
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	584	\$3,482,331

Employment Department

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	44,322	\$153,923,721
Additions:	23,610	\$66,577,433
Collections:	0	-\$37,699,435
Accounts Closed:	-29,122	\$0
Write-Off's:	-429	-\$2,628,046
Adjustments:	0	-\$34,338,947
Reversals:	0	\$0
Ending Balance	38,381	\$145,834,726
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	2,137	\$22,910,635
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	224	\$602,152
Addition:	9,280	\$41,445,106
Collections:	0	-\$1,345,865
Returned to Originating Agency	-800	-\$2,109,719
Forward to PCF	0	\$0
Accounts Satisfied	-866	\$0
Ending Balance	7,838	\$38,591,674
DOR Collection Fees		
Collection Fees Paid by Debtors	5,749	\$270,131
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1,325	\$7,032,058
Addition:	0	\$0
Collections:	0	-\$7,031
Returned to Originating Agency	-1,305	-\$6,885,934
Return to DOR	-6	-\$10,192
Accounts Satisfied	0	\$0
Ending Balance	14	\$128,901
Private Collection Fees		
Collection Fees Paid by Debtors	2	\$1,617
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	1,568	\$1,736,158
State of Oregon Vendor Offset Program	1	\$3,593
State of Oregon Tax Offset Program	2,400	\$1,125,323
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	3	\$769
Section V		
Exempt Accounts		
Beginning Balance	38,704	\$131,761,523
consensual security interest	0	\$0
court ordered judgement	157	\$2,464,685
litigation, bankruptcy, mediation, etc.	5,871	\$23,121,652
student loan of a student attending school	0	\$0
state agency receivables	20	\$123,586
federal or local government receivables	0	\$0
hospitalized debtor	1	\$736
imprisoned debtor	119	\$550,834
account less than \$100.00	1,058	\$25,983
loss of federal funds or federal program funds	22,443	\$77,630,368
debtor hardship	38	\$221,432
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	558	\$2,743,635
ORS Ch. 825, or 826 related to a motor carrier	0	\$0
wage garnishment or order prevents	0	\$0
spousal or child support	1	\$4,212
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	263	\$227,027
suspension of collection under ORS 305.155	0	\$0
Ending Balance	30,529	\$107,114,150
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	204,088	\$741,148,651

Employment Relations Board

Section II

Liquidated and Delinquent Accounts

	Accounts	Total
Beginning Balance	6	\$3,813
Additions:	27	\$12,758
Collections:	0	-\$12,715
Accounts Closed:	-22	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	11	\$3,856

Unassigned Accounts/Doubtful Accounts

Total Unassigned, Non-exempt Accounts	5	\$1,168
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	3	\$868
Doubtful Accounts	2	\$300

Section III a.

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

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

DOR Collection Fees

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

Section III b.

Private Collection (ORS 293.231)

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

Private Collection Fees

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

Section III c.

Accepted Offers of Compromise for the Settlement of Debts

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

Collections on Accounts Due to Offset

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

Section IV

Account Due from Current and Former Employees

Delinquent Amount due:	0	\$0
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Section V

Exempt Accounts

Beginning Balance	5	\$3,063
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0

Grand Total

37 \$13,111

Energy, Department of

Section II

	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	3	\$52,539
Additions:	0	\$0
Collections:	0	-\$52,881
Accounts Closed:	-3	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$342
Reversals:	0	\$0
Ending Balance	0	\$0
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0

Section III a.

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Section III b.

Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Section III c.

Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Section IV

Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0

Section V

Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	0	\$0

Engineering and Land Surveying, Board of Examiners for

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	12	\$59,183
Additions:	6	\$100,916
Collections:	0	-\$18,203
Accounts Closed:	-4	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$19,756
Reversals:	0	\$0
Ending Balance	14	\$122,140
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	1	\$25,189
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	4	\$39,427
Addition:	14	\$100,916
Collections:	0	-\$18,203
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-4	\$0
Ending Balance	14	\$122,140
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$2,730
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	57	\$516,479

Environmental Quality, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	2,184	\$8,621,212
Additions:	894	\$10,748,454
Collections:	0	-\$7,601,279
Accounts Closed:	-32	\$0
Write-Off's:	-4	-\$1,013
Adjustments:	0	\$1,529,174
Reversals:	-9	-\$20,466
Ending Balance	3,033	\$13,276,082
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	2,214	\$9,323,465
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	5	\$66,145
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	18	\$355,799
Addition:	706	\$2,078,105
Collections:	0	-\$52,211
Returned to Originating Agency	-52	-\$98,925
Forward to PCF	0	\$0
Accounts Satisfied	-17	\$0
Ending Balance	655	\$2,282,768
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	96	\$20,104
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	212	\$906,666
Addition:	0	\$0
Collections:	0	-\$7,393
Returned to Originating Agency	-211	-\$899,273
Return to DOR	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	3	\$335
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	10	\$2,573
Section V		
Exempt Accounts		
Beginning Balance	324	\$5,162,100
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	99	\$1,359,413
student loan of a student attending school	0	\$0
state agency receivables	2	\$3,625
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	47	\$899
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	18	\$305,460
secured by bond	0	\$0
payment on multiple accounts within 1 year	3	\$452
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	169	\$1,669,849
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	10,366	\$49,032,120

Fish and Wildlife, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	22	\$20,375
Additions:	4	\$31,424
Collections:	0	-\$555
Accounts Closed:	-2	\$0
Write-Off's:	-1	-\$763
Adjustments:	0	-\$169
Reversals:	0	\$0
Ending Balance	23	\$50,312
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	3	\$605
Addition:	9	\$31,424
Collections:	0	-\$555
Returned to Originating Agency	-1	-\$62
Forward to PCF	0	\$0
Accounts Satisfied	-5	\$0
Ending Balance	6	\$31,412
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	19	\$19,770
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-2	-\$870
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	17	\$18,900
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	3	\$453
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	95	\$201,701

Forestry, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	177	\$32,800,088
Additions:	369	\$2,349,627
Collections:	0	-\$49,811
Accounts Closed:	-4	\$0
Write-Off's:	-93	-\$77,085
Adjustments:	0	\$21,057
Reversals:	-176	-\$20,735,362
Ending Balance	273	\$14,308,514
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	179	\$1,520,310
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	167	\$1,496,392
Doubtful Accounts	18	\$103,787
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	5	\$12,484
Addition:	27	\$23,137
Collections:	0	-\$6,003
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-9	\$0
Ending Balance	23	\$29,618
DOR Collection Fees		
Collection Fees Paid by Debtors	17	\$852
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	7	\$17,654
Addition:	0	\$0
Collections:	0	-\$14,418
Returned to Originating Agency	-2	-\$3,236
Return to DOR	0	\$0
Accounts Satisfied	-5	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	5	\$1,101
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	124	\$32,761,596
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	21	\$784,131
federal or local government receivables	50	\$11,932,341
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	71	\$12,716,472
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	1,244	\$89,993,246

Geology and Mineral Industries, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	9	\$123,003
Additions:	11	\$514,118
Collections:	0	-\$554,729
Accounts Closed:	-9	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$23,332
Reversals:	-5	\$0
Ending Balance	6	\$59,060
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	7	\$23,862
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	5	\$58,683
federal or local government receivables	1	\$377
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	6	\$59,060
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	31	\$260,102

Governmet Ethics Commission, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	56	\$69,794
Additions:	69	\$37,157
Collections:	0	-\$13,948
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$38,548
Reversals:	0	\$0
Ending Balance	125	\$54,455
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	120	\$43,276
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	120	\$43,276
Doubtful Accounts	6	\$13,951
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	0	\$0
Addition:	5	\$10,928
Collections:	0	-\$512
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	5	\$10,416
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	4	\$9,190
Addition:	1	\$2,501
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-5	-\$11,691
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	1	\$512
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	507	\$230,757

Health Authority, Oregon

Section II

	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	2,802	\$16,549,706
Additions:	3,466	\$35,174,803
Collections:	0	-\$29,452,743
Accounts Closed:	-1,687	\$0
Write-Off's:	-92	-\$138,777
Adjustments:	0	-\$2,578,693
Reversals:	-131	-\$909,763
Ending Balance	4,358	\$18,644,533
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	307	\$4,565,406
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	77	\$1,237,821
Doubtful Accounts	142	\$944,657

Section III a.

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	126	\$382,679
Addition:	494	\$669,154
Collections:	0	-\$150,561
Returned to Originating Agency	-41	-\$37,844
Forward to PCF	0	\$0
Accounts Satisfied	-122	\$0
Ending Balance	457	\$863,428
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	154	\$32,517

Section III b.

Private Collection (ORS 293.231)		
Beginning Balance	307	\$417,378
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-307	-\$417,378
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Section III c.

Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	358	\$250,703
State of Oregon Vendor Offset Program	11	\$9,397
State of Oregon Tax Offset Program	515	\$238,474

Section IV

Account Due from Current and Former Employees		
Delinquent Amount due:	108	\$137,804

Section V

Exempt Accounts		
Beginning Balance	2,258	\$11,556,444
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	34	\$2,678,984
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	75	\$837,854
hospitalized debtor	1,329	\$4,089,360
imprisoned debtor	0	\$0
account less than \$100.00	30	\$1,406
loss of federal funds or federal program funds	2,126	\$5,608,095
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	3,594	\$13,215,699
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	20,748	\$84,420,543

Higher Education Coordinating Commission

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	16	\$203,222
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	-16	-\$203,222
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	0	\$0
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	0	\$0

Housing and Community Services Department

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	122	\$746,910
Additions:	372	\$1,525,300
Collections:	0	-\$761,430
Accounts Closed:	-175	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	319	\$1,510,780
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	14	\$3,525
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	35	\$29,700
Addition:	0	\$97
Collections:	0	-\$18,797
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-23	\$0
Ending Balance	12	\$11,000
DOR Collection Fees		
Collection Fees Paid by Debtors	16	\$2,465
Collection Fees Paid by Originating Agency	7	\$906
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	8	\$8,100
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	8	\$8,100
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	79	\$709,110
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	285	\$1,488,155
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	285	\$1,488,155
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	1,364	\$6,752,076

Human Services, Department of

Section II

	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	10,748	\$21,312,330
Additions:	7,372	\$54,538,420
Collections:	0	-\$37,716,234
Accounts Closed:	-4,010	\$0
Write-Off's:	-421	-\$641,916
Adjustments:	0	-\$1,461,864
Reversals:	-84	-\$191,483
Ending Balance	13,605	\$35,839,253
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	761	\$1,403,175
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	279	\$321,626
Doubtful Accounts	271	\$3,711,899

Section III a.

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	290	\$991,466
Addition:	833	\$1,875,103
Collections:	0	-\$395,886
Returned to Originating Agency	-63	-\$198,326
Forward to PCF	0	\$0
Accounts Satisfied	-322	\$0
Ending Balance	738	\$2,272,357
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	569	\$85,047

Section III b.

Private Collection (ORS 293.231)		
Beginning Balance	459	\$1,490,163
Addition:	0	\$18,000
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-458	-\$1,470,205
Accounts Satisfied	0	\$0
Ending Balance	1	\$37,958
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Section III c.

Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	2,028	\$1,420,652
State of Oregon Vendor Offset Program	56	\$53,252
State of Oregon Tax Offset Program	1,522	\$693,972

Section IV

Account Due from Current and Former Employees		
Delinquent Amount due:	278	\$437,617

Section V

Exempt Accounts		
Beginning Balance	9,585	\$17,636,599
consensual security interest	0	\$0
court ordered judgement	1	\$41,734
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	4	\$69,619
federal or local government receivables	6	\$232,857
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	52	\$2,343
loss of federal funds or federal program funds	12,042	\$31,779,210
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	12,105	\$32,125,763
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	68,247	\$166,314,501

Judicial Department

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1,518,494	\$1,793,782,170
Additions:	158,714	\$222,052,087
Collections:	0	-\$54,431,315
Accounts Closed:	-64,510	\$0
Write-Off's:	-3,432	-\$3,078,102
Adjustments:	0	-\$96,467,653
Reversals:	-134,170	-\$90,734,292
Ending Balance	1,475,096	\$1,771,122,895
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	453,166	\$460,278,143
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	168,112	\$151,206,477
Doubtful Accounts	1,233,476	\$1,481,012,965
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	185,940	\$261,242,426
Addition:	76,428	\$73,392,394
Collections:	0	-\$32,949,588
Returned to Originating Agency	-45,487	-\$54,677,562
Forward to PCF	-23,747	-\$28,529,854
Accounts Satisfied	-49,563	\$0
Ending Balance	143,571	\$218,477,816
DOR Collection Fees		
Collection Fees Paid by Debtors	82,410	\$6,949,041
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1,002,124	\$1,006,636,660
Addition:	350,879	\$374,253,007
Collections:	0	-\$11,101,236
Returned to Originating Agency	-772,526	-\$792,410,693
Return to DOR	0	\$0
Accounts Satisfied	-15,470	\$0
Ending Balance	565,007	\$577,377,738
Private Collection Fees		
Collection Fees Paid by Debtors	26,548	\$2,053,807
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	28,618	\$9,395,078
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	1	\$1,230
Section V		
Exempt Accounts		
Beginning Balance	267,608	\$430,329,524
consensual security interest	0	\$0
court ordered judgement	2,076	\$27,148,163
litigation, bankruptcy, mediation, etc.	4,777	\$5,810,031
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	69,146	\$210,322,993
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	20,703	\$53,316,904
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)	216,650	\$218,361,108
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	313,352	\$514,959,199
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	7,253,991	\$8,705,101,561

Justice, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	56,245	\$383,836,554
Additions:	4,357	\$14,220,772
Collections:	0	-\$22,192,657
Accounts Closed:	-6,392	\$0
Write-Off's:	-155	-\$4,429,871
Adjustments:	0	\$437,697
Reversals:	-303	-\$217,867
Ending Balance	53,752	\$371,654,628
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	283	\$43,958
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	283	\$43,958
Doubtful Accounts	52,820	\$165,236,188
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	706	\$628,317
Addition:	268	\$6,954,018
Collections:	0	-\$86,463
Returned to Originating Agency	-257	-\$62,356
Forward to PCF	0	\$0
Accounts Satisfied	-104	\$0
Ending Balance	613	\$7,433,516
DOR Collection Fees		
Collection Fees Paid by Debtors	294	\$18,763
Collection Fees Paid by Originating Agency	148	\$5,096
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	257	\$6,361,551
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-257	-\$6,361,551
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	9,449	\$9,843,532
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1,993	\$608,208
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	12	\$5,146
Section V		
Exempt Accounts		
Beginning Balance	54,696	\$376,729,175
consensual security interest	0	\$0
court ordered judgement	55	\$42,994,151
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	17	\$256,910
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	254	\$38,014
account less than \$100.00	16	\$1
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	52,514	\$320,888,078
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	52,856	\$364,177,154
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	334,420	\$2,039,064,620

Labor and Industries, Bureau of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	483	\$6,323,292
Additions:	405	\$1,001,742
Collections:	0	-\$131,672
Accounts Closed:	0	\$0
Write-Off's:	-19	-\$162,659
Adjustments:	0	\$0
Reversals:	-251	-\$2,795,184
Ending Balance	618	\$4,235,519
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	210	\$1,251,426
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	210	\$1,251,426
Doubtful Accounts	161	\$1,017,874
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	71	\$1,764,559
Addition:	336	\$1,344,220
Collections:	0	-\$130,440
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	407	\$2,978,339
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$25,365
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	145	\$2,876,139
Addition:	0	\$0
Collections:	0	-\$1,232
Returned to Originating Agency	-144	-\$2,869,153
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$5,754
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$414
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	2,633	\$17,985,729

Landscape Contractors Board

Section II

Liquidated and Delinquent Accounts

	Accounts	Total
Beginning Balance	605	\$656,700
Additions:	37	\$77,450
Collections:	0	-\$14,515
Accounts Closed:	-6	\$0
Write-Off's:	-74	-\$141,112
Adjustments:	0	-\$980
Reversals:	-1	-\$800
Ending Balance	561	\$576,743

Unassigned Accounts/Doubtful Accounts

Total Unassigned, Non-exempt Accounts	5	\$4,773
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0

Section III a.

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

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

DOR Collection Fees

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

Section III b.

Private Collection (ORS 293.231)

Beginning Balance	599	\$648,959
Addition:	34	\$66,550
Collections:	0	-\$3,205
Returned to Originating Agency	-75	-\$140,334
Return to DOR	0	\$0
Accounts Satisfied	-2	\$0
Ending Balance	556	\$571,970

Private Collection Fees

Collection Fees Paid by Debtors	13	\$789
Collection Fees Paid by Originating Agency	0	\$0

Section III c.

Accepted Offers of Compromise for the Settlement of Debts

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

Collections on Accounts Due to Offset

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

Section IV

Account Due from Current and Former Employees

Delinquent Amount due:	0	\$0
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Section V

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0

Grand Total

2,252 \$2,302,988

Legislative Administration Committee

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	11	\$1,086
Additions:	64	\$8,614
Collections:	0	-\$1,086
Accounts Closed:	-11	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	64	\$8,614
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$550
Addition:	0	\$0
Collections:	0	-\$550
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	10	\$536
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	43	\$2,089
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	43	\$2,089
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	224	\$21,942

Legislative Counsel Committee

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1	\$115
Additions:	2	\$250
Collections:	0	-\$115
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	2	\$250
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	2	\$250
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	2	\$250
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$115
Addition:	0	\$0
Collections:	0	-\$115
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	8	\$1,000

Library, Oregon State

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	22	\$1,575
Additions:	33	\$3,106
Collections:	0	-\$4,271
Accounts Closed:	-52	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$135
Reversals:	0	\$0
Ending Balance	3	\$275
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	1	\$135
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1	\$135
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	17	\$952
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	1	\$60
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	1	\$80
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	\$140
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	29	\$2,052

Licensed Social Workers, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	3	\$7,528
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	3	\$7,528
Unassigned Accounts/Doubtful Accounts		
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
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	12	\$30,112

Liquor Control Commission, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	54	\$52,681
Additions:	88	\$94,396
Collections:	0	-\$48,440
Accounts Closed:	-66	\$0
Write-Off's:	-4	-\$377
Adjustments:	0	-\$2,008
Reversals:	-33	-\$49,437
Ending Balance	39	\$46,815
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	8	\$4,350
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	5	\$2,750
Doubtful Accounts	2	\$1,000
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	5	\$3,303
Addition:	27	\$17,822
Collections:	0	-\$4,827
Returned to Originating Agency	-5	-\$3,303
Forward to PCF	0	\$0
Accounts Satisfied	-7	\$0
Ending Balance	20	\$12,995
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$956
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	2	\$2,168
Section V		
Exempt Accounts		
Beginning Balance	30	\$13,109
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	2	\$598
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	5	\$182
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	1	\$5,661
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	2	\$21,111
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	11	\$29,470
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	187	\$202,893

Lottery Commission, Oregon State

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	18	\$104,607
Additions:	12	\$292,920
Collections:	0	-\$26,537
Accounts Closed:	-7	\$0
Write-Off's:	-12	-\$69,381
Adjustments:	0	-\$4,891
Reversals:	0	\$0
Ending Balance	11	\$296,718
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	4	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	8	\$281,553
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	2	\$2,619
Addition:	7	\$31,187
Collections:	0	-\$492
Returned to Originating Agency	-1	-\$1,224
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	7	\$32,090
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$97
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	12	\$74,463
Addition:	5	\$24,135
Collections:	0	\$0
Returned to Originating Agency	-12	-\$73,048
Return to DOR	-5	-\$25,550
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	1	\$1,680
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$242
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	4	\$264,627
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	4	\$264,627
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	58	\$1,470,442

Marine Board, Oregon State

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	34	\$221,856
Additions:	34	\$18,586
Collections:	0	-\$11,334
Accounts Closed:	-32	\$0
Write-Off's:	-2	-\$4,765
Adjustments:	0	-\$104
Reversals:	-7	-\$2,877
Ending Balance	27	\$221,362
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	4	\$15,596
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	21	\$196,664
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	4	\$41,449
Addition:	23	\$177,583
Collections:	0	-\$8,353
Returned to Originating Agency	-4	-\$5,000
Forward to PCF	0	\$0
Accounts Satisfied	-2	\$0
Ending Balance	21	\$205,679
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	5	\$1,654
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	17	\$172,028
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-17	-\$172,028
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$118
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	7	\$390
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	2	\$87
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	\$87
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	138	\$1,068,678

Message Therapists, Oregon Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	149	\$709,381
Additions:	55	\$167,611
Collections:	0	-\$145,566
Accounts Closed:	-35	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	169	\$731,426
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	41	\$33,871
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	144	\$709,356
Addition:	21	\$76,754
Collections:	0	-\$88,555
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-15	\$0
Ending Balance	150	\$697,555
DOR Collection Fees		
Collection Fees Paid by Debtors	42	\$19,285
Collection Fees Paid by Originating Agency	6	\$1,400
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	11	\$7,227
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	738	\$2,919,745

Medical Imaging, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	6	\$3,322
Additions:	0	\$0
Collections:	0	-\$2,500
Accounts Closed:	-3	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	3	\$822
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	2	\$322
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	2	\$322
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	3	\$1,822
Addition:	0	\$0
Collections:	0	-\$1,322
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-2	\$0
Ending Balance	1	\$500
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1	\$198
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	13	\$3,486

Mental Health Regulatory Agency

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	23	\$219,595
Additions:	5	\$32,243
Collections:	0	-\$9,572
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	28	\$242,266
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	15	\$118,527
Addition:	13	\$133,311
Collections:	0	-\$9,572
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	28	\$242,266
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$828
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	8	\$101,067
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-8	-\$101,067
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	4	\$3,625
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	116	\$973,517

Military Department, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	64	\$1,095,212
Additions:	1,004	\$55,948,617
Collections:	0	-\$55,452,522
Accounts Closed:	-970	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$1,196,812
Reversals:	-9	-\$25,283
Ending Balance	89	\$369,212
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	14	\$13,993
Addition:	0	\$0
Collections:	0	-\$720
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	14	\$13,273
Private Collection Fees		
Collection Fees Paid by Debtors	4	\$340
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	5	\$8,704
Section V		
Exempt Accounts		
Beginning Balance	24	\$1,051,542
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	75	\$355,939
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	75	\$355,939
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	389	\$2,537,434

Mortuary and Cemetery Board**Section II**

	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	16	\$655,676
Additions:	6	\$56,272
Collections:	0	-\$1,700
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	21	\$710,248
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	19	\$662,248
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	18	\$602,098
Doubtful Accounts	18	\$602,098

Section III a.

	Accounts	Total
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	2	\$68,514
Addition:	0	\$0
Collections:	0	-\$1,226
Returned to Originating Agency	0	-\$23,288
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	1	\$44,000
DOR Collection Fees		
Collection Fees Paid by Debtors	2	\$395
Collection Fees Paid by Originating Agency	0	\$0

Section III b.

	Accounts	Total
Private Collection (ORS 293.231)		
Beginning Balance	1	\$4,000
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$4,000
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Section III c.

	Accounts	Total
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0

Section IV

	Accounts	Total
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0

Section V

	Accounts	Total
Exempt Accounts		
Beginning Balance	2	\$181,500
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0

Grand Total

105	\$3,564,835
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Nursing, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	23	\$48,747
Additions:	10	\$9,943
Collections:	0	-\$24,732
Accounts Closed:	-22	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	11	\$33,958
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	5	\$18,572
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	1	\$3,394
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	5	\$19,561
Addition:	0	\$0
Collections:	0	-\$4,725
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	5	\$14,836
DOR Collection Fees		
Collection Fees Paid by Debtors	2	\$1,141
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1	\$550
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$550
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	42	\$121,795

Optometry, Oregon Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1	\$11,999
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$11,999
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$11,999
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-1	-\$11,999
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	0	\$0
Addition:	1	\$11,999
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$11,999
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	4	\$47,996

Oregon Business Development Department

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	12	\$1,023,679
Additions:	5	\$434,818
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	-1	-\$41,673
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	16	\$1,416,824
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	12	\$1,023,679
consensual security interest	14	\$1,343,424
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	15	\$1,445,424
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	74	\$6,748,175

Occupational Therapists, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1	\$1,500
Additions:	0	\$0
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$1,500
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$1,500
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$1,500
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	4	\$6,000

Oregon Correction Enterprises

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	33	\$307,281
Additions:	62	\$1,220,166
Collections:	0	-\$1,406,593
Accounts Closed:	-63	\$0
Write-Off's:	-3	-\$1,392
Adjustments:	0	-\$1,195
Reversals:	0	\$0
Ending Balance	29	\$118,267
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	14	\$103,506
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1	\$27,885
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	23	\$211,101
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	\$14,269
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	8	\$492
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	15	\$14,761
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	126	\$608,548

Oregon Health and Science University

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	142,860	\$65,212,680
Additions:	18,147	\$15,938,181
Collections:	0	-\$6,943,670
Accounts Closed:	-22,837	\$0
Write-Off's:	-432	-\$1,306,373
Adjustments:	0	-\$11,091,272
Reversals:	0	\$0
Ending Balance	137,738	\$61,809,546
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	21,683	\$9,809,798
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	74,458	\$30,390,156
Addition:	2,054	\$4,904,580
Collections:	0	-\$4,960,464
Returned to Originating Agency	-5,869	-\$9,465,057
Forward to PCF	0	\$0
Accounts Satisfied	-10,810	\$0
Ending Balance	59,833	\$20,869,215
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	10,810	\$687,580
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	68,402	\$34,822,524
Addition:	16,093	\$11,033,601
Collections:	0	-\$1,751,121
Returned to Originating Agency	-3,191	-\$3,164,673
Return to DOR	0	\$0
Accounts Satisfied	-3,399	\$0
Ending Balance	77,905	\$40,940,331
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3,227	\$355,726
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	8,070	\$2,023,213
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	594,742	\$260,114,501

Oregon Institute of Technology

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1,987	\$3,241,405
Additions:	2,933	\$1,803,441
Collections:	0	-\$758,387
Accounts Closed:	-744	\$0
Write-Off's:	-110	-\$86,850
Adjustments:	0	-\$324,347
Reversals:	0	\$0
Ending Balance	4,066	\$3,875,262
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	3,079	\$2,505,642
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	645	\$997,631
Addition:	218	\$388,009
Collections:	0	-\$186,415
Returned to Originating Agency	-37	-\$109,821
Return to DOR	0	\$0
Accounts Satisfied	-79	\$0
Ending Balance	747	\$1,089,404
Private Collection Fees		
Collection Fees Paid by Debtors	70	\$22,773
Collection Fees Paid by Originating Agency	68	\$23,143
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	242	\$49,569
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	676	\$477,369
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	12	\$14,556
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	10	\$255,650
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	218	\$10,010
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	240	\$280,216
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	14,241	\$13,568,260

Oregon Medical Board

Section II

	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	7	\$110,448
Additions:	17	\$52,640
Collections:	0	-\$37,549
Accounts Closed:	-10	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	14	\$125,539
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	2	\$4,000
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0

Section III a.

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	4	\$49,500
Addition:	6	\$63,667
Collections:	0	-\$6,809
Returned to Originating Agency	-1	-\$250
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	9	\$106,108
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3	\$1,348

Section III b.

Private Collection (ORS 293.231)		
Beginning Balance	2	\$52,417
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-2	-\$52,417
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Section III c.

Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	2	\$4,926

Section IV

Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0

Section V

Exempt Accounts		
Beginning Balance	1	\$8,531
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	2	\$7,500
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	1	\$7,931
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	\$15,431
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	60	\$512,961

Oregon Naturopathic Medicine, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	9	\$149,085
Additions:	0	\$0
Collections:	0	-\$13,370
Accounts Closed:	-1	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$25,370
Reversals:	0	\$0
Ending Balance	8	\$110,345
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	8	\$110,345
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	3	\$54,110
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	27	\$385,145

Oregon State University

Section II

	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	7,662	\$17,223,321
Additions:	4,683	\$9,453,680
Collections:	0	-\$5,192,199
Accounts Closed:	-2,381	\$0
Write-Off's:	-1,476	-\$2,889,112
Adjustments:	0	\$114,030
Reversals:	-286	-\$363,179
Ending Balance	8,202	\$18,346,541
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	6,769	\$14,535,611
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	1,194	\$2,606,765
Doubtful Accounts	585	\$1,612,642

Section III a.

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	2,127	\$7,326,467
Addition:	1,364	\$3,642,238
Collections:	0	-\$2,162,774
Returned to Originating Agency	-1,092	-\$3,490,637
Forward to PCF	-1,604	-\$5,298,351
Accounts Satisfied	-791	\$0
Ending Balance	4	\$16,943
DOR Collection Fees		
Collection Fees Paid by Debtors	6,545	\$437,527
Collection Fees Paid by Originating Agency	0	\$0

Section III b.

Private Collection (ORS 293.231)		
Beginning Balance	1,087	\$2,515,252
Addition:	521	\$1,940,308
Collections:	0	-\$915,534
Returned to Originating Agency	-878	-\$3,461,455
Return to DOR	0	\$0
Accounts Satisfied	-134	\$0
Ending Balance	596	\$78,571
Private Collection Fees		
Collection Fees Paid by Debtors	470	\$198,084
Collection Fees Paid by Originating Agency	0	\$0

Section III c.

Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	45	\$162,015
Original Debt	64	\$242,889
Penalties and Interest	0	\$75,470
Collection Fees	0	\$45,723
Other Fees/Charges/Adjustments/Prior Payments	0	\$93,997
Total Debt	64	\$458,079
Net Settlement Received	0	-\$212,617
Ending Balance	64	\$245,462
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	3,810	\$1,191,137

Section IV

Account Due from Current and Former Employees		
Delinquent Amount due:	44	\$60,931

Section V

Exempt Accounts		
Beginning Balance	320	\$144,042
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	82	\$28,368
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	\$17,467
account less than \$100.00	12	\$194
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	101	\$46,029
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0

Grand Total **37,780** **\$58,873,925**

Oregon Youth Authority

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	13	\$19,018
Additions:	8	\$5,605
Collections:	0	-\$6,279
Accounts Closed:	-9	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	-\$34
Ending Balance	12	\$18,310
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	2	\$935
Addition:	11	\$9,558
Collections:	0	-\$4,444
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-4	\$0
Ending Balance	9	\$6,049
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	6	\$876
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	11	\$18,083
Addition:	0	\$0
Collections:	0	-\$122
Returned to Originating Agency	-1	-\$34
Return to DOR	-6	-\$5,666
Accounts Satisfied	-1	\$0
Ending Balance	3	\$12,261
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	4	\$866
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	2	\$154
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	1	\$329
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	61	\$75,465

Parks and Recreation Department

Section II

Liquidated and Delinquent Accounts

	Accounts	Total
Beginning Balance	268	\$46,408
Additions:	52	\$15,130
Collections:	0	-\$15,895
Accounts Closed:	-101	\$0
Write-Off's:	-5	-\$108
Adjustments:	0	\$0
Reversals:	-1	-\$73
Ending Balance	213	\$45,462

Unassigned Accounts/Doubtful Accounts

Total Unassigned, Non-exempt Accounts	99	\$23,319
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	99	\$23,319
Doubtful Accounts	33	\$3,958

Section III a.

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

Beginning Balance	106	\$23,089
Addition:	42	\$5,539
Collections:	0	-\$6,485
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-34	\$0
Ending Balance	114	\$22,143

DOR Collection Fees

Collection Fees Paid by Debtors	55	\$1,746
Collection Fees Paid by Originating Agency	0	\$0

Section III b.

Private Collection (ORS 293.231)

Beginning Balance	162	\$23,319
Addition:	0	\$0
Collections:	0	-\$6,470
Returned to Originating Agency	-99	-\$16,849
Return to DOR	0	\$0
Accounts Satisfied	-63	\$0
Ending Balance	0	\$0

Private Collection Fees

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

Section III c.

Accepted Offers of Compromise for the Settlement of Debts

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

Collections on Accounts Due to Offset

Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	16	\$4,283

Section IV

Account Due from Current and Former Employees

Delinquent Amount due:	0	\$0
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Section V

Exempt Accounts

Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0

Grand Total

956 \$191,835

Parole and Post-Prison Supervision, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	94	\$8,557
Additions:	106	\$9,743
Collections:	0	-\$370
Accounts Closed:	-7	\$0
Write-Off's:	-1	-\$114
Adjustments:	0	\$0
Reversals:	-94	-\$8,557
Ending Balance	98	\$9,259
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	5	\$1,381
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	5	\$1,381
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	78	\$5,882
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	1	\$114
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	79	\$7,777
account less than \$100.00	13	\$415
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	93	\$8,306
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	470	\$43,774

Patient Safety Commission, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Additions:	10	\$4,249
Collections:	0	\$0
Accounts Closed:	-7	\$0
Write-Offs:	0	\$0
Adjustments:	0	-\$2,533
Reversals:	0	\$0
Ending Balance	3	\$1,716
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	3	\$1,716
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	9	\$5,148

Pharmacy, Board of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	4	\$1,853
Additions:	23	\$28,099
Collections:	0	-\$6,398
Accounts Closed:	-19	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$318
Reversals:	0	\$0
Ending Balance	8	\$23,236
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	4	\$4,105
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$1,000
Addition:	8	\$18,522
Collections:	0	-\$433
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-2	\$0
Ending Balance	7	\$19,089
DOR Collection Fees		
Collection Fees Paid by Debtors	3	\$86
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1	\$43
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$43
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	2	\$197
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	41	\$89,124

Police, Department of State

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	6,482	\$1,338,712
Additions:	10,612	\$1,729,766
Collections:	0	-\$544,053
Accounts Closed:	-2,375	\$0
Write-Off's:	-305	-\$54,350
Adjustments:	0	\$18,550
Reversals:	0	\$0
Ending Balance	14,414	\$2,488,625
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	6,057	\$1,188,162
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	5,529	\$999,110
Doubtful Accounts	1,106	\$199,822
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	5,994	\$1,230,280
Addition:	4,433	\$573,109
Collections:	0	-\$512,699
Returned to Originating Agency	-109	-\$10,203
Forward to PCF	0	\$0
Accounts Satisfied	-2,136	\$0
Ending Balance	8,182	\$1,280,487
DOR Collection Fees		
Collection Fees Paid by Debtors	3,873	\$99,543
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	260	\$93,599
Addition:	0	\$0
Collections:	0	-\$31,354
Returned to Originating Agency	0	\$0
Return to DOR	-175	-\$62,245
Accounts Satisfied	-85	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	476	\$8,199
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	12	\$12,156
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1,765	\$312,139
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	16	\$4,898
Section V		
Exempt Accounts		
Beginning Balance	9	\$456
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	96	\$1,258
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	96	\$1,258
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	64,227	\$10,365,225

Portland State University

Section II

	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	7,493	\$14,733,833
Additions:	633	\$1,514,861
Collections:	0	-\$2,280,987
Accounts Closed:	-404	\$0
Write-Off's:	-4,481	-\$2,404,005
Adjustments:	0	\$0
Reversals:	-117	-\$912,755
Ending Balance	26,455	\$10,650,947
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	6	\$12,454
Doubtful Accounts	17	\$55,094

Section III a.

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	352	\$580,514
Addition:	3,362	\$3,502,087
Collections:	0	-\$251,988
Returned to Originating Agency	0	-\$2,697,895
Forward to PCF	0	\$0
Accounts Satisfied	-72	\$0
Ending Balance	3,642	\$1,132,718
DOR Collection Fees		
Collection Fees Paid by Debtors	486	\$38,954
Collection Fees Paid by Originating Agency	0	\$0

Section III b.

Private Collection (ORS 293.231)		
Beginning Balance	4,957	\$14,551,297
Addition:	1,717	\$3,502,088
Collections:	0	-\$4,822,599
Returned to Originating Agency	-2,118	-\$5,593,402
Return to DOR	0	\$0
Accounts Satisfied	-1,743	\$0
Ending Balance	22,813	\$7,637,384
Private Collection Fees		
Collection Fees Paid by Debtors	732	\$4,395
Collection Fees Paid by Originating Agency	0	\$0

Section III c.

Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	623	\$18,223
Original Debt	239	\$11,276
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	239	\$11,276
Net Settlement Received	0	\$0
Ending Balance	239	\$11,276
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	2,152	\$1,167,368

Section IV

Account Due from Current and Former Employees		
Delinquent Amount due:	268	\$621,186

Section V

Exempt Accounts		
Beginning Balance	850	\$359,903
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	70	\$27,885
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	498	\$37,299
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)	243	\$243,895
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	811	\$309,079
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0

Grand Total	69,962	\$41,771,661
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Public Employees Retirement System

Section II

	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	17,245	\$46,041,657
Additions:	2,770	\$6,108,234
Collections:	0	-\$20,830,143
Accounts Closed:	-5,923	\$0
Write-Off's:	-18	-\$147,582
Adjustments:	0	\$118,852
Reversals:	-44	-\$221,775
Ending Balance	14,030	\$31,069,243
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	11,626	\$27,237,674
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	251	\$1,070,484
Doubtful Accounts	0	\$0

Section III a.

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	286	\$1,002,141
Addition:	334	\$837,162
Collections:	0	-\$303,944
Returned to Originating Agency	-28	-\$85,435
Forward to PCF	0	\$0
Accounts Satisfied	-108	\$0
Ending Balance	484	\$1,449,924
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	1,126	\$56,976

Section III b.

Private Collection (ORS 293.231)		
Beginning Balance	31	\$174,308
Addition:	0	\$0
Collections:	0	-\$1,236
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	30	\$173,072
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	29	\$3,151

Section III c.

Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	94	\$47,377

Section IV

Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0

Section V

Exempt Accounts		
Beginning Balance	2,028	\$1,733,067
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	388	\$1,619,557
federal or local government receivables	148	\$515,657
hospitalized debtor	0	\$0
imprisoned debtor	2	\$16,296
account less than \$100.00	1,352	\$57,062
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	1,890	\$2,208,572
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0

Grand Total

48,022 \$99,950,351

Public Safety Standards and Training, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	10	\$56,740
Additions:	1	\$33
Collections:	0	-\$3,346
Accounts Closed:	-2	\$0
Write-Off's:	-2	-\$21,289
Adjustments:	0	-\$4,714
Reversals:	0	\$0
Ending Balance	7	\$27,424
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	4	\$21,850
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	5	\$18,739
Addition:	3	\$16,550
Collections:	0	-\$3,346
Returned to Originating Agency	-1	-\$4,552
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	6	\$27,391
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3	\$623
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	2	\$6,550
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-2	-\$6,550
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	1	\$33
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	\$33
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	35	\$132,169

Public Utility Commission

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	61	\$10,449
Additions:	32	\$65,791
Collections:	0	-\$62,417
Accounts Closed:	-20	\$0
Write-Off's:	-24	-\$3,912
Adjustments:	0	-\$1,343
Reversals:	0	\$0
Ending Balance	49	\$8,568
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	7	\$1,328
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	2	\$210
Doubtful Accounts	37	\$7,385
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	2	\$491
Addition:	36	\$5,808
Collections:	0	-\$479
Returned to Originating Agency	-3	-\$319
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	34	\$5,501
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	3	\$111
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	57	\$9,598
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-23	-\$3,795
Return to DOR	-34	-\$4,250
Accounts Satisfied	0	\$0
Ending Balance	6	\$1,553
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	2	\$85
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	\$85
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	225	\$40,448

Real Estate Agency

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	21	\$203,869
Additions:	21	\$6,838
Collections:	0	-\$21,349
Accounts Closed:	-21	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	21	\$189,358
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	15	\$150,595
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	8	\$62,039
Addition:	14	\$141,553
Collections:	0	-\$14,234
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	21	\$189,358
DOR Collection Fees		
Collection Fees Paid by Debtors	7	\$3,514
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	8	\$57,065
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-8	-\$57,065
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	1	\$1,478
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	107	\$913,019

Revenue, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	140,336	\$778,802,056
Additions:	304,091	\$518,725,894
Collections:	0	-\$223,575,275
Accounts Closed:	-180,249	\$0
Write-Off's:	-9,133	-\$42,484,123
Adjustments:	0	-\$34,093,008
Reversals:	-7,046	-\$156,508,067
Ending Balance	247,999	\$840,867,477
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	135,339	\$99,415,437
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	4,064	\$5,447,667
Doubtful Accounts	20,143	\$69,817,239
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	44,222	\$203,162,516
Addition:	21,780	\$67,165,300
Collections:	0	-\$11,217,998
Returned to Originating Agency	-9,902	-\$55,002,651
Return to DOR	0	\$0
Accounts Satisfied	-12,357	\$0
Ending Balance	43,743	\$204,107,167
Private Collection Fees		
Collection Fees Paid by Debtors	8,843	\$2,026,717
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	67	\$1,197,456
Original Debt	72	\$1,338,274
Penalties and Interest	0	\$560,666
Collection Fees	0	\$3,277
Other Fees/Charges/Adjustments/Prior Payments	0	-\$147,521
Total Debt	72	\$1,754,696
Net Settlement Received	0	-\$334,397
Ending Balance	72	\$1,420,299
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	16,124	\$12,401,159
State of Oregon Vendor Offset Program	247	\$334,194
State of Oregon Tax Offset Program	41,733	\$22,283,034
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	63,327	\$480,076,362
consensual security interest	562	\$9,954,567
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	4,505	\$147,150,478
student loan of a student attending school	0	\$0
state agency receivables	4	\$386
federal or local government receivables	53	\$138,987
hospitalized debtor	7,769	\$29,628,176
imprisoned debtor	115	\$1,002,880
account less than \$100.00	2,590	\$149,255
loss of federal funds or federal program funds	0	\$0
debtor hardship	10,205	\$118,735,866
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	2,700	\$19,954,350
spousal or child support	86	\$737,790
not income-producing and no assets	0	\$0
Prohibited by Law - ORS 293.231(5)	0	\$0
DAS approved exemptions (ORS 293.233(1))	40,211	\$208,928,730
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	117	\$963,408
Ending Balance	68,917	\$537,344,873
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	1,011,421	\$3,862,233,593

State Accident Insurance Fund

Section II

	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	166	\$2,973,394
Additions:	1,514	\$3,179,632
Collections:	0	-\$2,307
Accounts Closed:	-523	\$0
Write-Off's:	-347	-\$486,115
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	810	\$5,664,604
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	810	\$5,664,258
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	523	\$2,044,369
Doubtful Accounts	162	\$1,132,852

Section III a.

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Section III b.

Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Section III c.

Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	25	\$2,307

Section IV

Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0

Section V

Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0

Grand Total

3,140 \$20,172,994

Secretary of State

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	93	\$285,362
Additions:	18	\$8,990
Collections:	0	-\$173,983
Accounts Closed:	-44	\$0
Write-Off's:	0	\$0
Adjustments:	0	\$0
Reversals:	-1	-\$343
Ending Balance	66	\$120,026
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	24	\$3,561
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	23	\$3,529
Doubtful Accounts	55	\$100,669
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	47	\$116,030
Addition:	13	\$4,445
Collections:	0	-\$3,502
Returned to Originating Agency	-20	-\$1,071
Forward to PCF	0	\$0
Accounts Satisfied	-8	\$0
Ending Balance	32	\$115,902
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	10	\$785
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1	\$1,051
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	-1	-\$1,051
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	31	\$161,120
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	8	\$480
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	2	\$82
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	\$562
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	359	\$742,644

Southern Oregon University

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	1,436	\$3,607,363
Additions:	476	\$1,248,721
Collections:	0	-\$835,693
Accounts Closed:	-557	\$0
Write-Off's:	-360	-\$943,729
Adjustments:	0	-\$69,442
Reversals:	-36	-\$83,218
Ending Balance	959	\$2,924,002
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	14	\$94,290
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	660	\$1,488,195
Addition:	206	\$539,930
Collections:	0	-\$655,526
Returned to Originating Agency	-199	-\$216,006
Forward to PCF	0	\$0
Accounts Satisfied	-261	\$0
Ending Balance	406	\$1,156,593
DOR Collection Fees		
Collection Fees Paid by Debtors	3,397	\$114,063
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	758	\$2,077,115
Addition:	270	\$612,183
Collections:	0	-\$180,167
Returned to Originating Agency	-197	-\$836,012
Return to DOR	0	\$0
Accounts Satisfied	-278	\$0
Ending Balance	553	\$1,673,119
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$5,303
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	321	\$201,987
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	22	\$12,404
Section V		
Exempt Accounts		
Beginning Balance	18	\$42,053
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	7,608	\$11,977,528

Speech-Language Pathology and Audiology, Board of Examiners for

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	5	\$48,646
Additions:	0	\$0
Collections:	0	-\$945
Accounts Closed:	-2	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$1
Reversals:	0	\$0
Ending Balance	3	\$47,700
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	3	\$47,700
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1	\$39,980
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$39,980
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1	\$396
Addition:	0	\$0
Collections:	0	-\$396
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	-1	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	2	\$7,720
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	17	\$246,220

State Lands, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	25	\$213,983
Additions:	66	\$130,605
Collections:	0	-\$146,563
Accounts Closed:	-43	\$0
Write-Off's:	0	\$0
Adjustments:	0	-\$10,648
Reversals:	0	\$0
Ending Balance	48	\$187,377
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	43	\$62,469
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	42	\$42,469
Doubtful Accounts	4	\$102,327
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	2	\$79,081
Addition:	2	\$41,827
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	4	\$120,908
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	2	\$40,103
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-2	-\$40,103
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	0	\$0
Original Debt	1	\$15,148
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	1	\$15,148
Net Settlement Received	0	-\$5,000
Ending Balance	1	\$10,148
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	4	\$18,951
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	1	\$4,000
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	\$4,000
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	202	\$886,230

Tax Practitioners, State Board of

Section II

	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	18	\$716,757
Additions:	1	\$101,091
Collections:	0	-\$10,603
Accounts Closed:	-1	\$0
Write-Off's:	-10	-\$529,072
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	8	\$278,173
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	4	\$207,236

Section III a.

Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	3	\$156,959
Addition:	0	\$6,470
Collections:	0	-\$7,075
Returned to Originating Agency	-1	-\$142,376
Forward to PCF	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	2	\$13,978
DOR Collection Fees		
Collection Fees Paid by Debtors	3	\$1,865
Collection Fees Paid by Originating Agency	0	\$0

Section III b.

Private Collection (ORS 293.231)		
Beginning Balance	15	\$559,798
Addition:	0	\$81,970
Collections:	0	-\$978
Returned to Originating Agency	-9	-\$386,696
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	6	\$254,094
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0

Section III c.

Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	1	\$291,718
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$3,193

Section IV

Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0

Section V

Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0

Grand Total

40 \$1,596,502

Transportation, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	7,894	\$15,311,114
Additions:	3,366	\$12,457,475
Collections:	0	-\$11,046,846
Accounts Closed:	-3,049	\$0
Write-Off's:	-2,506	-\$1,583,998
Adjustments:	0	\$8,819,667
Reversals:	0	-\$3,346
Ending Balance	5,705	\$23,954,066
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	3,096	\$9,525,437
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	3	\$33,581
Doubtful Accounts	668	\$1,635,615
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	604	\$1,651,491
Addition:	1,578	\$4,408,307
Collections:	0	-\$179,258
Returned to Originating Agency	-196	-\$114,284
Forward to PCF	0	\$0
Accounts Satisfied	-247	\$0
Ending Balance	1,739	\$5,766,256
DOR Collection Fees		
Collection Fees Paid by Debtors	360	\$33,926
Collection Fees Paid by Originating Agency	1	\$5,724
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	724	\$4,394,037
Addition:	0	\$7,725
Collections:	0	-\$4,178
Returned to Originating Agency	-61	-\$252,596
Return to DOR	-340	-\$1,944,524
Accounts Satisfied	0	\$0
Ending Balance	323	\$2,200,464
Private Collection Fees		
Collection Fees Paid by Debtors	3	\$1,248
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	29	\$124,254
Original Debt	33	\$331,271
Penalties and Interest	0	\$17,962
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	33	\$349,233
Net Settlement Received	0	-\$184,470
Ending Balance	33	\$164,763
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	487	\$58,476
State of Oregon Tax Offset Program	13	\$4,608
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	24	\$8,562
Section V		
Exempt Accounts		
Beginning Balance	433	\$4,663,317
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	77	\$2,248,067
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	45	\$1,719
loss of federal funds or federal program funds	38	\$2,703
debtor hardship	0	\$0
non-consensual lien	1	\$39,994
secured by bond	185	\$1,780,708
payment on multiple accounts within 1 year	4	\$43,645
ORS Ch. 825, or 826 related to a motor carrier	84	\$458,229
wage garnishment or order prevents	0	\$0
spousal or child support	0	\$0
not income-producing and no assets	56	\$1,254,974
Prohibited by Law - ORS 293.231(5)	15	\$279,033
DAS approved exemptions (ORS 293.233(1))	42	\$352,839
owed by a closed estate	0	\$0
suspension of collection under ORS 305.155	0	\$0
Ending Balance	547	\$6,461,911
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	21,844	\$93,538,901

Treasurer, Oregon State

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Additions:	1	\$35,402
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Offs:	0	\$0
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	1	\$35,402
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Original Debt	0	\$0
Penalties and Interest	0	\$0
Collection Fees	0	\$0
Other Fees/Charges/Adjustments/Prior Payments	0	\$0
Total Debt	0	\$0
Net Settlement Received	0	\$0
Ending Balance	0	\$0
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	1	\$35,402
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	\$35,402
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	4	\$141,608

University of Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	4,912	\$20,640,711
Additions:	906	\$3,795,830
Collections:	0	-\$2,641,656
Accounts Closed:	-826	\$0
Write-Off's:	-1,171	-\$3,667,000
Adjustments:	0	-\$125,589
Reversals:	0	\$0
Ending Balance	3,821	\$18,002,296
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	2,985	\$13,489,988
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	2,061	\$9,044,040
Doubtful Accounts	2,368	\$11,353,900
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	303	\$1,861,473
Addition:	8	\$79,344
Collections:	0	-\$139,773
Returned to Originating Agency	-192	-\$946,501
Forward to PCF	0	\$0
Accounts Satisfied	-23	\$0
Ending Balance	96	\$854,543
DOR Collection Fees		
Collection Fees Paid by Debtors	120	\$23,424
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1,095	\$4,642,159
Addition:	495	\$2,727,360
Collections:	0	-\$615,185
Returned to Originating Agency	-886	-\$3,163,414
Return to DOR	0	\$0
Accounts Satisfied	-118	\$0
Ending Balance	586	\$3,590,920
Private Collection Fees		
Collection Fees Paid by Debtors	224	\$120,683
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
Beginning Balance	29	\$55,523
Original Debt	24	\$133,556
Penalties and Interest	0	\$59,559
Collection Fees	0	\$8,262
Other Fees/Charges/Adjustments/Prior Payments	0	\$2,688
Total Debt	24	\$204,065
Net Settlement Received	0	-\$112,780
Ending Balance	24	\$91,285
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	492	\$187,708
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	63	\$218,238
Section V		
Exempt Accounts		
Beginning Balance	191	\$387,171
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	20	\$297,475
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	145	\$7,050
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	165	\$304,525
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	17,941	\$80,771,878

Utility Notification Center, Oregon

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	0	\$0
Additions:	1	\$31
Collections:	0	\$0
Accounts Closed:	0	\$0
Write-Off's:	-1	-\$31
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	0	\$0
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	0	\$0
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
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
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	0	\$0

Veterans' Affairs, Department of

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	36	\$250,569
Additions:	22	\$554,555
Collections:	0	-\$434,258
Accounts Closed:	-9	\$0
Write-Off's:	-8	-\$57,930
Adjustments:	0	\$0
Reversals:	0	\$0
Ending Balance	41	\$312,936
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	19	\$152,866
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
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
DOR Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	1	\$136
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	0	\$0
Accounts Satisfied	0	\$0
Ending Balance	1	\$136
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	1	\$136
Section V		
Exempt Accounts		
Beginning Balance	35	\$250,433
consensual security interest	9	\$32,090
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	31	\$280,710
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	40	\$312,800
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	219	\$1,655,179

Water Resources Department

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	57	\$27,333
Additions:	91	\$34,180
Collections:	0	-\$12,154
Accounts Closed:	-34	\$0
Write-Off's:	-1	-\$7,000
Adjustments:	0	\$0
Reversals:	-9	-\$2,252
Ending Balance	104	\$40,107
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	0	\$0
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	0	\$0
Doubtful Accounts	80	\$32,871
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	12	\$3,220
Addition:	135	\$51,293
Collections:	0	-\$12,154
Returned to Originating Agency	-9	-\$2,252
Forward to PCF	0	\$0
Accounts Satisfied	-34	\$0
Ending Balance	104	\$40,107
DOR Collection Fees		
Collection Fees Paid by Debtors	52	\$3,091
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	45	\$24,113
Addition:	0	\$0
Collections:	0	\$0
Returned to Originating Agency	0	\$0
Return to DOR	-45	-\$24,113
Accounts Satisfied	0	\$0
Ending Balance	0	\$0
Private Collection Fees		
Collection Fees Paid by Debtors	0	\$0
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	0	\$0
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	0	\$0
Section V		
Exempt Accounts		
Beginning Balance	0	\$0
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	0	\$0
student loan of a student attending school	0	\$0
state agency receivables	0	\$0
federal or local government receivables	0	\$0
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	0	\$0
loss of federal funds or federal program funds	0	\$0
debtor hardship	0	\$0
non-consensual lien	0	\$0
secured by bond	0	\$0
payment on multiple accounts within 1 year	0	\$0
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
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	548	\$196,390

Western Oregon University

Section II	Accounts	Total
Liquidated and Delinquent Accounts		
Beginning Balance	6,423	\$22,968,498
Additions:	1,042	\$1,316,004
Collections:	0	-\$2,918,958
Accounts Closed:	-2,054	\$0
Write-Off's:	-470	-\$6,128,300
Adjustments:	0	\$396,546
Reversals:	0	\$0
Ending Balance	4,941	\$15,633,790
Unassigned Accounts/Doubtful Accounts		
Total Unassigned, Non-exempt Accounts	2,277	\$5,022,596
Unassigned, Non-exempt Accounts with no Payment in over 90 Days	103	\$989,750
Doubtful Accounts	3,324	\$11,539,279
Section III a.		
Dept. of Revenue Collection (ORS 293.231)(Unrestricted Accounts)		
Beginning Balance	1,066	\$5,382,935
Addition:	713	\$5,582,938
Collections:	0	-\$1,969,619
Returned to Originating Agency	-385	-\$2,073,383
Forward to PCF	0	\$0
Accounts Satisfied	-296	\$0
Ending Balance	1,098	\$6,922,871
DOR Collection Fees		
Collection Fees Paid by Debtors	883	\$305,858
Collection Fees Paid by Originating Agency	0	\$0
Section III b.		
Private Collection (ORS 293.231)		
Beginning Balance	28	\$204,722
Addition:	624	\$3,858,155
Collections:	0	-\$83,272
Returned to Originating Agency	-53	-\$569,642
Return to DOR	0	\$0
Accounts Satisfied	-19	\$0
Ending Balance	580	\$3,409,963
Private Collection Fees		
Collection Fees Paid by Debtors	41	\$14,466
Collection Fees Paid by Originating Agency	0	\$0
Section III c.		
Accepted Offers of Compromise for the Settlement of Debts		
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
Collections on Accounts Due to Offset		
Federal Treasury Offset Program	0	\$0
State of Oregon Vendor Offset Program	0	\$0
State of Oregon Tax Offset Program	173	\$44,245
Section IV		
Account Due from Current and Former Employees		
Delinquent Amount due:	11	\$24,432
Section V		
Exempt Accounts		
Beginning Balance	1,313	\$385,065
consensual security interest	0	\$0
court ordered judgement	0	\$0
litigation, bankruptcy, mediation, etc.	19	\$187,219
student loan of a student attending school	0	\$0
state agency receivables	4	\$3,503
federal or local government receivables	6	\$43,131
hospitalized debtor	0	\$0
imprisoned debtor	0	\$0
account less than \$100.00	957	\$44,510
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	986	\$278,363
<u>Exempt under ORS 293.231(9)</u>	0	\$0
<u>Administratively Exempt</u>	0	\$0
<u>Statutorily Prohibited or Exempt</u>	0	\$0
Grand Total	23,335	\$70,815,665